

Coronado
Community Development District

**Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027**

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FINAL BUDGET
CORONADO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2026/2027 BUDGET
REVENUES	
Administrative Assessments	50,355
Maintenance Assessments	148,526
Debt Assessments	252,625
Master Association Contributions	105,000
Other Revenues	0
Interest	1,500
TOTAL REVENUES	\$ 558,006
EXPENDITURES	
MAINTENANCE EXPENDITURES	
Security Services	210,000
Aquatic Maintenance/Midgefly Control	3,000
Fountain Maintenance/Power - FPL	2,500
Storm Drainage Maintenance	4,500
Engineering	2,000
Roadway/Street Maintenance	6,500
Soft Gates & Security Cameras Maintenance	10,000
Storm Drainage/Class V Permit	3,500
Miscellaneous Maintenance	4,100
TOTAL MAINTENANCE EXPENDITURES	\$ 246,100
ADMINISTRATIVE EXPENDITURES	
Supervisor Fees	6,000
Payroll Taxes	459
Management	42,228
Field Operations Management	2,100
Legal	8,500
Assessment Roll	3,000
Audit Fees	3,700
Insurance	8,500
Legal Advertisements	4,600
Miscellaneous	1,600
Postage	325
Office Supplies	650
Dues & Subscriptions	175
Trustee Fee	3,650
Continuing Disclosure Fee	350
Website Management/ADA Compliance	2,000
Operating Reserve	1,500
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 89,337
TOTAL EXPENDITURES	\$ 335,437
REVENUES LESS EXPENDITURES	\$ 222,569
Bond Payments	(239,994)
BALANCE	\$ (17,425)
County Appraiser & Tax Collector Fee	(4,515)
Discounts For Early Payments	(18,060)
EXCESS/ (SHORTFALL)	\$ (40,000)
Carryover From Prior Year	40,000
NET EXCESS/ (SHORTFALL)	\$ -

DETAILED FINAL BUDGET
CORONADO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Administrative Assessments	73,934	59,350	50,355	Expenditures Less Interest & Carryover/.95
Maintenance Assessments	127,056	139,579	148,526	Expenditures Less Contributions/.95
Debt Assessments	252,627	252,625	252,625	Bond Payments/.95
Master Association Contributions	106,187	95,000	105,000	Master Association Contributions - 50% Of Security
Other Revenues	0	0	0	
Interest	15,036	1,200	1,500	Projected At \$125 Per Month
TOTAL REVENUES	\$ 574,840	\$ 547,754	\$ 558,006	
EXPENDITURES				
MAINTENANCE EXPENDITURES				
Security Services	205,255	190,000	210,000	FY 25/26 Expenditure Through Jan 2026 Was \$67,665
Aquatic Maintenance/Midgefly Control	3,661	3,000	3,000	No Change From 2025/2026 Budget
Fountain Maintenance/Power - FPL	0	3,000	2,500	\$500 Decrease From 2025/2026 Budget
Storm Drainage Maintenance	0	5,000	4,500	\$500 Decrease From 2025/2026 Budget
Engineering	1,445	2,000	2,000	No Change From 2025/2026 Budget
Roadway/Street Maintenance	200	7,000	6,500	\$500 Decrease From 2025/2026 Budget
Soft Gates & Security Cameras Maintenance	35,368	10,000	10,000	No Change From 2025/2026 Budget
Storm Drainage/Class V Permit	0	3,500	3,500	No Change From 2025/2026 Budget
Miscellaneous Maintenance	37,120	4,100	4,100	FY 24/25 Expenditure Was For Pole Installation
TOTAL MAINTENANCE EXPENDITURES	\$ 283,049	\$ 227,600	\$ 246,100	
ADMINISTRATIVE EXPENDITURES				
Supervisor Fees	3,000	6,000	6,000	Supervisor Fees
Payroll Taxes	310	459	459	Supervisor Fees * 7.65%
Management	39,972	41,124	42,228	CPI Adjustment
Field Operations Management	2,100	2,100	2,100	No Change From 2025/2026 Budget
Legal	2,781	9,000	8,500	\$500 Decrease From 2025/2026 Budget
Assessment Roll	3,000	3,000	3,000	As Per Contract
Audit Fees	3,500	3,600	3,700	Accepted Amount For 2025/2026 Audit
Insurance	7,672	8,100	8,500	FY 25/26 Expenditure Was \$7,767
Legal Advertisements	4,677	4,600	4,600	No Change From 2025/2026 Budget
Miscellaneous	1,678	1,600	1,600	No Change From 2025/2026 Budget
Postage	80	350	325	\$25 Decrease From 2025/2026 Budget
Office Supplies	314	675	650	\$25 Decrease From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	3,640	3,400	3,650	\$250 Increase From 2025/2026 Budget
Continuing Disclosure Fee	350	350	350	No Change From 2025/2026 Budget
Website Management/ADA Compliance	2,000	2,000	2,000	No Change From 2025/2026 Budget
Operating Reserve	0	1,500	1,500	Operating Reserve
TOTAL ADMINISTRATIVE EXPENDITURES	\$ 75,249	\$ 88,033	\$ 89,337	
TOTAL EXPENDITURES	\$ 358,298	\$ 315,633	\$ 335,437	
REVENUES LESS EXPENDITURES	\$ 216,542	\$ 232,121	\$ 222,569	
Bond Payments	(241,770)	(239,994)	(239,994)	2027 P & I Payments Less Interest
BALANCE	\$ (25,228)	\$ (7,873)	\$ (17,425)	
County Appraiser & Tax Collector Fee	(4,378)	(4,515)	(4,515)	One Percent Of Total Assessment Roll
Discounts For Early Payments	(15,044)	(18,062)	(18,060)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	\$ (44,650)	\$ (30,450)	\$ (40,000)	
Carryover From Prior Year	0	30,450	40,000	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	\$ (44,650)	\$ -	\$ -	

DETAILED FINAL DEBT SERVICE FUND BUDGET
CORONADO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	FISCAL YEAR 2026/2027	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	10,655	1,000	1,250	Projected Interest For 2026/2027
NAV Tax Collection	241,770	239,994	239,994	Maximum Debt Service Collection
Total Revenues	\$ 252,425	\$ 240,994	\$ 241,244	
EXPENDITURES				
Principal Payments	138,000	143,000	149,000	Principal Payments Due In 2027
Interest Payments	103,961	96,539	90,343	Interest Payments Due In 2027
Bond Redemption	0	1,455	1,901	Estimated Excess Debt Collections
Total Expenditures	\$ 241,961	\$ 240,994	\$ 241,244	
Excess/ (Shortfall)	\$ 10,464	\$ -	\$ -	

Series 2017 Bond Refunding Information

Original Par Amount =	\$3,399,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.125% - 4.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2017		
Maturity Date =	May 2038		

Par Amount As Of 1/1/2026 = \$2,386,000

Coronado Community Development District Assessment Comparison

	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	Fiscal Year 2026/2027 Projected Assessment*
Administrative	\$ 249.12	\$ 219.98	\$ 181.51	\$ 154.00
Maintenance	\$ 359.57	\$ 388.55	\$ 426.85	\$ 454.22
<u>Debt</u>	<u>\$ 772.56</u>	<u>\$ 772.56</u>	<u>\$ 772.56</u>	<u>\$ 772.56</u>
Total	\$ 1,381.25	\$ 1,381.09	\$ 1,380.92	\$ 1,380.78

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector/Property Appraiser Fee

Community Information:

Total Units 327