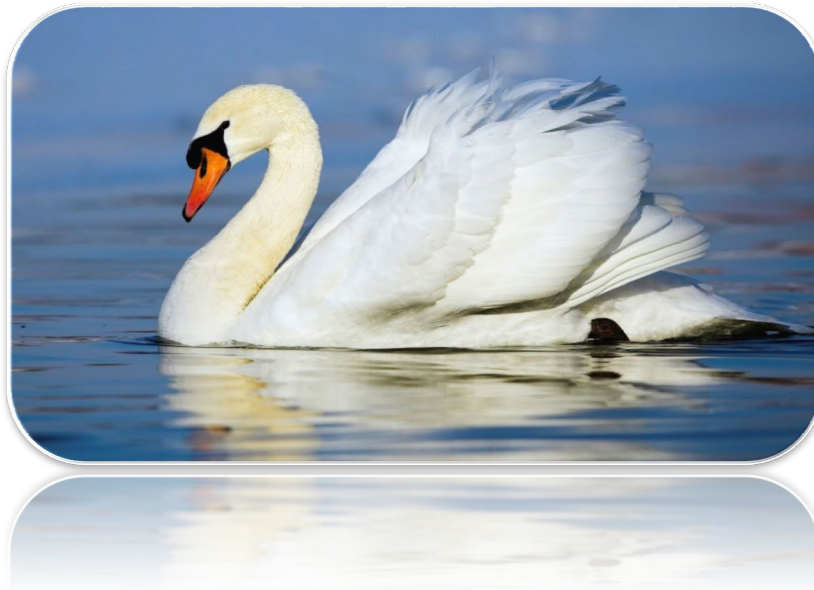


# **FIRETHORN COMMUNITY DEVELOPMENT DISTRICT**

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## **ADOPTED BUDGET**

FISCAL YEAR 2026

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### **PREPARED BY:**

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**Fireshorn Community Development District**  
**General Fund - Budget**  
**Fiscal Year 2026**

| Description                                             | Fiscal Year 2025<br>Budget | Actual at<br>02/07/2025 | Anticipated<br>Year End<br>09/30/2025 | Fiscal Year 2026<br>Budget | Notes                                                                                               |
|---------------------------------------------------------|----------------------------|-------------------------|---------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------|
| <b>Revenues and Other Sources</b>                       |                            |                         |                                       |                            |                                                                                                     |
| <b>Carryforward</b>                                     | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | Added Cash Required to Partially Fnd 1st Quarter                                                    |
| <b>Interest Income - General Account</b>                | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Operations                                                                                        |
| <b>Assessment Revenue</b>                               |                            |                         |                                       |                            | - Interest on Bank Account                                                                          |
| Assessments - On-Roll                                   | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Assessment From Property Owner's                                                                  |
| Assessments - Off-Roll                                  | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Direct Bill to Developer                                                                          |
| <b>Contributions - Private Sources</b>                  |                            |                         |                                       |                            |                                                                                                     |
| Taylor Morrison                                         | \$ 107,175                 | \$ -                    | \$ 102,821                            | \$ 145,721                 | Developer Funding of Operations                                                                     |
| <b>Total Revenue &amp; Other Sources</b>                | <b>\$ 107,175</b>          | <b>\$ -</b>             | <b>\$ 102,821</b>                     | <b>\$ 145,721</b>          |                                                                                                     |
| <b>Appropriations</b>                                   |                            |                         |                                       |                            |                                                                                                     |
| <b>Legislative</b>                                      |                            |                         |                                       |                            |                                                                                                     |
| Board of Supervisor's Fees                              | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Statutory Required Fees (Waived by Developer Board)                                               |
| Board of Supervisor's - FICA                            | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A                                                                                               |
| <b>Executive</b>                                        |                            |                         |                                       |                            |                                                                                                     |
| Professional - Management                               | \$ 47,000                  | \$ -                    | \$ 23,500                             | \$ 47,000                  | District Manager                                                                                    |
| <b>Financial and Administrative</b>                     |                            |                         |                                       |                            |                                                                                                     |
| Audit Services                                          | \$ 4,800                   | \$ -                    | \$ 4,800                              | \$ 4,900                   | Statutory Required Audit Yearly                                                                     |
| Accounting Services                                     | \$ 10,000                  | \$ -                    | \$ 10,000                             | \$ 20,000                  | General and Debt Service Funds                                                                      |
| Assessment Roll Preparation                             | \$ -                       | \$ -                    | \$ 10,000                             | \$ 20,000                  | Maintenance of Assessment Rolls                                                                     |
| Arbitrage Rebate Fees                                   | \$ -                       | \$ -                    | \$ -                                  | \$ 500                     | IRS Required Calculation to insure interest on bond funds<br>does not exceed interest paid on bonds |
| <b>Other Contractual Services</b>                       |                            |                         |                                       |                            |                                                                                                     |
| Recording and Transcription                             | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Transcription of Board Meetings                                                                   |
| Legal Advertising                                       | \$ 6,000                   | \$ -                    | \$ 6,000                              | \$ 3,500                   | Statutory Required Legal Advertising                                                                |
| Trustee Services                                        | \$ -                       | \$ -                    | \$ 4,246                              | \$ 4,246                   | Trust Fees for Bonds                                                                                |
| Dissemination Agent Services                            | \$ -                       | \$ -                    | \$ 5,000                              | \$ 5,000                   | Required Reporting for Bonds                                                                        |
| Property Appraiser Fees                                 | \$ -                       | \$ -                    | \$ -                                  | \$ 500                     | Fees to place assessments on tax Bills                                                              |
| Bank Service Fees                                       | \$ 350                     | \$ -                    | \$ 250                                | \$ 250                     | Bank Fees - Governmental Bank Accounts                                                              |
| <b>Travel and Per Diem</b>                              |                            |                         |                                       |                            | N/A                                                                                                 |
| <b>Communications and Freight Services</b>              |                            |                         |                                       |                            |                                                                                                     |
| Telephone                                               | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | -                                                                                                   |
| Postage, Freight & Messenger                            | \$ 750                     | \$ -                    | \$ 750                                | \$ 750                     | Agenda and Other Misc. mailings                                                                     |
| <b>Rentals and Leases</b>                               |                            |                         |                                       |                            |                                                                                                     |
| Miscellaneous Equipment                                 | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A                                                                                               |
| Computer Services (Web Site)                            | \$ 1,600                   | \$ -                    | \$ 1,600                              | \$ 2,400                   | Statutory Maintenance of District Web Site                                                          |
| <b>Insurance</b>                                        | \$ 6,000                   | \$ -                    | \$ 6,000                              | \$ 6,000                   | General Liability & D&O Liability Insurance                                                         |
| <b>Subscriptions and Memberships</b>                    | \$ 175                     | \$ -                    | \$ 175                                | \$ 175                     | Department of Economic Opportunity Fee                                                              |
| <b>Printing and Binding</b>                             | \$ 500                     | \$ -                    | \$ 500                                | \$ 500                     | Agenda Books and Copies                                                                             |
| <b>Office Supplies</b>                                  | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A                                                                                               |
| <b>Legal Services</b>                                   |                            |                         |                                       |                            |                                                                                                     |
| General Counsel                                         | \$ 15,000                  | \$ -                    | \$ 15,000                             | \$ 15,000                  | District Attorney                                                                                   |
| <b>Other General Government Services</b>                |                            |                         |                                       |                            |                                                                                                     |
| Engineering Services                                    | \$ 15,000                  | \$ -                    | \$ 15,000                             | \$ 15,000                  | District Engineer                                                                                   |
| Contingencies                                           | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A                                                                                               |
| Capital Outlay                                          | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A                                                                                               |
| <b>Reserves</b>                                         |                            |                         |                                       |                            |                                                                                                     |
| Operational Reserve (Future Years)                      | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - N/A for FY 2026                                                                                   |
| <b>Other Fees and Charges</b>                           |                            |                         |                                       |                            |                                                                                                     |
| Discounts, Tax Collector Fee and Property Appraiser Fee |                            |                         |                                       |                            | Discounts/Fees on assessments on Tax Rolls                                                          |
| <b>Total Appropriations</b>                             | <b>\$ 107,175</b>          | <b>\$ -</b>             | <b>\$ 102,821</b>                     | <b>\$ 145,721</b>          |                                                                                                     |
| <b>Fund Balances:</b>                                   |                            |                         |                                       |                            |                                                                                                     |
| <b>Change from Current Year Operations</b>              | \$ -                       | \$ -                    | \$ -                                  | \$ -                       | - Cash Over (Short) at Fiscal Year End                                                              |
| <b>Fund Balance - Beginning</b>                         | \$ -                       |                         | \$ -                                  | \$ -                       |                                                                                                     |
| Current Year Reserve Allocations                        | \$ -                       |                         | \$ -                                  | \$ -                       | - Budgeted Funds for Long Term Capital Planning                                                     |
| <b>Total Fund Balance</b>                               | <b>\$ -</b>                |                         | <b>\$ -</b>                           | <b>\$ -</b>                |                                                                                                     |