

Vista
Community Development District

**Amended Final Budget For
Fiscal Year 2024/2025
October 1, 2024 - September 30, 2025**

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AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
O & M Assessments	56,186	56,517	56,517
Debt Assessments	365,754	365,850	365,850
Other Revenues	0	0	0
Interest Income	540	4,600	4,577
TOTAL REVENUES	\$ 422,480	\$ 426,967	\$ 426,944
EXPENDITURES			
Engineering/Inspections	2,500	11,000	7,750
Management	22,380	22,380	22,380
Legal	8,000	12,000	10,483
Assessment Roll	6,000	6,000	6,000
Audit Fees	3,800	3,800	3,800
Arbitrage Rebate Fee	650	650	650
Insurance	7,200	6,858	6,858
Legal Advertisements	1,275	1,800	1,242
Miscellaneous	575	300	86
Postage	225	50	37
Office Supplies	350	350	296
Dues & Subscriptions	175	175	175
Trustee Fee	4,025	4,023	4,023
Continuing Disclosure Fee	1,000	1,000	1,000
Website Management	2,000	2,000	2,000
TOTAL EXPENDITURES	\$ 60,155	\$ 72,386	\$ 66,780
REVENUES LESS EXPENDITURES	\$ 362,325	\$ 354,581	\$ 360,164
Bond Payments	(343,809)	(348,815)	(348,815)
BALANCE	\$ 18,516	\$ 5,766	\$ 11,349
County Appraiser & Tax Collector Fee	(8,438)	(4,956)	(4,956)
Discounts For Early Payments	(16,878)	(15,617)	(15,617)
EXCESS/ (SHORTFALL)	\$ (6,800)	\$ (14,807)	\$ (9,224)
Carryover From Prior Year	6,800	6,800	0
NET EXCESS/ (SHORTFALL)	\$ -	\$ (8,007)	\$ (9,224)

FUND BALANCE AS OF 9/30/24
FY 2024/2025 ACTIVITY
FUND BALANCE AS OF 9/30/25

\$109,463
(\$14,807)
\$94,656

Notes

Carryover From Prior Year Of \$6,800 was used to reduce Fiscal Year 2024/2025 Assessments.
\$6,950 Of Fund Balance To Be Used To Reduce 2025/2026 Assessments.

AMENDED FINAL BUDGET
VISTA COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
FISCAL YEAR 2024/2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	FISCAL YEAR 2024/2025 BUDGET 10/1/24 - 9/30/25	AMENDED FINAL BUDGET 10/1/24 - 9/30/25	YEAR TO DATE ACTUAL 10/1/24 - 9/29/25
REVENUES			
Interest Income	500	18,571	18,571
NAV Tax Collection	343,809	348,815	348,815
Total Revenues	\$ 344,309	\$ 367,386	\$ 367,386
EXPENDITURES			
Principal Payments	175,000	175,000	175,000
Interest Payments	168,909	173,613	173,613
Transfer To Construction Fund	400	32,709	32,709
Total Expenditures	\$ 344,309	\$ 381,322	\$ 381,322
Excess/ (Shortfall)	\$ -	\$ (13,936)	\$ (13,936)

FUND BALANCE AS OF 9/30/24
FY 2024/2025 ACTIVITY
FUND BALANCE AS OF 9/30/25

\$401,335
(\$13,936)
\$387,399

Notes

Reserve Fund Balance = \$206,212*. Revenue Fund Balance = \$181,187*.

Revenue Fund Balance To Be Used To Make 11/1/2025 Interest Payment Of \$82,103.

* Approximate Amounts

Series 2006 Bond Information

Original Par Amount =	\$5,170,000	Annual Principal Payments Due:
Interest Rate =	5.38%	May 1st
Issue Date =	November 2006	Annual Interest Payments Due:
Maturity Date =	May 2037	May 1st & November 1st
Par Amount As Of 9/30/25 =	\$3,055,000	