Vista
Community Development District

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

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

REVENUES	**FISCAL YEAR 2026/2027 BUDGET**
O & M Assessments	56,154
Debt Assessments	365,754
Other Revenues	0
Interest Income	1,320
TOTAL REVENUES	**$ 423,228**
EXPENDITURES	
Engineering/Inspections	2,500
Management	23,640
Legal	9,000
Assessment Roll	6,000
Audit Fees	3,700
Arbitrage Rebate Fee	650
Insurance	7,800
Legal Advertisements	1,300
Miscellaneous	500
Postage	225
Office Supplies	350
Dues & Subscriptions	175
Trustee Fee	4,025
Continuing Disclosure Fee	1,000
Website Management	2,000
TOTAL EXPENDITURES	**$ 62,865**
REVENUES LESS EXPENDITURES	**$ 360,363**
Bond Payments	(343,809)
BALANCE	**$ 16,554**
County Appraiser & Tax Collector Fee	(8,438)
Discounts For Early Payments	(16,876)
EXCESS/ (SHORTFALL)	**$ (8,760)**
Carryover Balance From Prior Year	8,760
NET EXCESS/ (SHORTFALL)	**$ -**

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

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
O & M Assessments	56,517	56,173	56,154	Expenditures Less Interest & Carryover/.94
Debt Assessments	365,850	365,754	365,754	Bond Payments/.94
Other Revenues	0	0	0	
Interest Income	4,864	1,200	1,320	Interest Projected At $110 Per Month
TOTAL REVENUES	**$ 427,231**	**$ 423,127**	**$ 423,228**	
EXPENDITURES				
Engineering/Inspections	7,750	2,500	2,500	No Change From 2025/2026 Budget
Management	22,380	23,028	23,640	CPI Adjustment
Legal	10,883	8,000	9,000	$1,000 Increase From 2025/2026 Budget
Assessment Roll	6,000	6,000	6,000	As Per Contract
Audit Fees	3,800	3,900	3,700	Accepted Amount Of 2025/2026 Ausit
Arbitrage Rebate Fee	650	650	650	No Change From 2025/2026 Budget
Insurance	6,858	7,300	7,800	FY 2025/2026 Expenditure Was $7,269
Legal Advertisements	1,467	1,250	1,300	$50 Increase From 2025/2026 Budget
Miscellaneous	86	550	500	$50 Decrease From 2025/2026 Budget
Postage	77	225	225	No Change From 2025/2026 Budget
Office Supplies	297	350	350	No Change From 2025/2026 Budget
Dues & Subscriptions	175	175	175	No Change From 2025/2026 Budget
Trustee Fee	4,023	4,025	4,025	No Change From 2025/2026 Budget
Continuing Disclosure Fee	1,000	1,000	1,000	No Change From 2025/2026 Budget
Website Management	2,000	2,000	2,000	No Change From 2025/2026 Budget
TOTAL EXPENDITURES	**$ 67,446**	**$ 60,953**	**$ 62,865**	
REVENUES LESS EXPENDITURES	**$ 359,785**	**$ 362,174**	**$ 360,363**	
Bond Payments	(348,815)	(343,809)	(343,809)	2027 P & I Payments Less Earned Interest
BALANCE	**$ 10,970**	**$ 18,365**	**$ 16,554**	
County Appraiser & Tax Collector Fee	(2,354)	(8,438)	(8,438)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(15,617)	(16,877)	(16,876)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ (7,001)**	**$ (6,950)**	**$ (8,760)**	
Carryover Balance From Prior Year	0	6,950	8,760	Carryover Balance From Prior Year
NET EXCESS/ (SHORTFALL)	**$ (7,001)**	**$ -**	**$ -**	

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

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Interest Income	18,571	1,200	1,400	Projected Interest For 2026/2027
NAV Tax Collection	348,815	343,809	343,809	2027 P & I Payments Less Earned Interest
Total Revenues	**$ 367,386**	**$ 345,009**	**$ 345,209**	
EXPENDITURES				
Principal Payments	175,000	185,000	195,000	Principal Payment Due In 2027
Interest Payments	173,613	159,234	149,009	Interest Payments Due In 2027
Transfer To Construction Fund	32,709	775	1,200	
Total Expenditures	**$ 381,322**	**$ 345,009**	**$ 345,209**	
Excess/ (Shortfall)	**$ (13,936)**	**$ -**	**$ -**	

Series 2006 Bond Information

Original Par Amount =	$5,170,000	Annual Principal Payments Due =	May 1st
Interest Rate =	5.375%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	November 2006		
Maturity Date =	May 2037		

Par Amount As Of 1/1/26 = $3,055,000

Vista Community Development District
Assessment Comparison

	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Assessment*	**Fiscal Year 2026/2027 Projected Assessment***
O & M	$ 106.05	$ 103.77	$ 112.83	$ 112.80	**$ 112.77**
Debt	$ 741.32	$ 743.58	$ 734.45	$ 734.45	**$ 734.45**
Total	**$ 847.37**	**$ 847.35**	**$ 847.28**	**$ 847.25**	**$ 847.22**

* Assessments Include the Following :

4% Discount for Early Payments

1% County Tax Collector Fee

1% County Property Appraiser Fee

Community Information:

Total Units	498