Sebastian River Improvement District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

FINAL AMENDED BUDGET
SEBASTIAN RIVER IMPROVEMENT DISTRICT
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
NAV ASSESSMENTS	307,394	**319,198**	319,198
R-O-W USE FEES	25,515	**5,000**	1,750
PERMIT FEES	5,000	**9,000**	9,000
OTHER REVENUES	0	**0**	0
OTHER REVENUES - SALE OF ROW	0	**0**	0
INTEREST INCOME	9,000	**48,000**	42,580
TOTAL REVENUES	**$ 346,909**	**$ 381,198**	**$ 372,528**
EXPENDITURES			
LEGAL	25,000	**15,000**	12,050
DISTRICT ADMINISTRATIVE	30,000	**30,000**	30,000
OPERATIONS MANAGER	21,000	**21,000**	21,000
OPERATIONS MANAGER - PAYROLL TAXES	1,607	**1,607**	1,607
ENGINEERING - GENERAL	80,000	**70,000**	59,237
ENGINEERING - PERMIT	5,000	**1,000**	0
ENGINEERING - OTHER	10,000	**5,000**	1,664
ACCOUNTING / AUDIT	5,500	**4,400**	4,400
INSURANCE	14,000	**10,773**	10,773
WEBSITE MANAGEMENT	2,000	**2,000**	2,000
DUES & SUBSCRIPTIONS	3,000	**1,175**	1,175
LEGAL ADVERTISEMENTS	1,400	**1,400**	491
MISCELLANEOUS	3,896	**5,200**	4,976
WATER QUALITY ANALYTICAL SERVICE	5,000	**3,500**	2,743
R-O-W MAINTENANCE (INCLUDES CANAL MAINTENANCE & BANK MOWING)	130,000	**130,000**	0
MISCELLANEOUS MAINTENANCE	2,500	**0**	0
TOTAL EXPENDITURES	**$ 339,903**	**$ 302,055**	**$ 152,116**
REVENUES LESS EXPENDITURES	**$ 7,006**	**$ 79,143**	**$ 220,412**
COUNTY APPRAISER & TAX COLLECTOR FEE	(6,169)	**(2,350)**	(2,350)
DISCOUNTS FOR EARLY PAYMENTS	(12,337)	**(11,256)**	(11,256)
EXCESS/ (SHORTFALL)	**$ (11,500)**	**$ 65,537**	**$ 206,806**
PREVIOUS YEAR CARRY OVER	11,500	**11,500**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ 77,037**	**$ 206,806**

Notes

Assessable Acres = 10,046

FY 2026 Assessment per Acre = $30.70
FY 2026 Budgeted (Carry Over) Funding Assessment per Acre = $1.14

FUND BALANCE AS OF 9/30/25	$	1,721,573
FY 2025/2026 AMENDED BUDGET ACTIVITY	$	65,537
FUND BALANCE AS OF 9/30/26	$	1,787,110