

River Landing

Community Development District

Adopted Budget – Amendment #1 Fiscal Year 2026

Prepared By:

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River Landing Community Development District
General Fund - Budget - Amendment #1
Fiscal Year 2026

Description	Actual at 8/31/2026	Anticipated FYE 2026	FY 2026 Adopted Budget	Amendment #1	FY 2026 Amended Budget	Description
Revenues and Other Sources						
Carryforward	\$ -	\$ -	\$ -	\$ 8,110	\$ 8,110	Cash Available to Partially Fund Operations
Interest Income - General Account	\$ -	\$ -	\$ -		\$ -	Interes on General Fund Bank Account
Assessment Revenue						
Assessments - On-Roll	\$ 295,199	\$ 306,175	\$ 306,175		\$ 306,175	Assessments from Property Owners
Assessments - Off-Roll	\$ -	\$ -	\$ -		\$ -	Direct Billing to Property Owners
Contributions - Private Sources						
Taylor Morrison (Street Light Acquisition)	\$ -	\$ -	\$ -		\$ -	Developer Funding of Solar Street Light System
Total Revenue & Other Sources	\$ 295,199	\$ 306,175	\$ 306,175	\$ 8,110	\$ 314,285	
Appropriations						
Legislative						
Board of Supervisor's Fees	\$ -	\$ -	\$ -		\$ -	Statutory Required Fees (Waived By Board)
Board of Supervisor's - FICA	\$ -	\$ -	\$ -		\$ -	FICA (if applicable)
Executive						
Professional - Management	\$ 43,083	\$ 47,000	\$ 47,000		\$ 47,000	District Manager
Financial and Administrative						
Audit Services	\$ 7,200	\$ 7,200	\$ 5,700	\$ 1,500	\$ 7,200	Statutory required audit Yearly
Accounting Services	\$ 31,167	\$ 34,000	\$ 34,000	\$ -	\$ 34,000	Accounting (Added Series 2025 Bonds)
Assessment Roll Preparation	\$ 31,167	\$ 34,000	\$ 34,000	\$ -	\$ 34,000	Required Preparation of Rolls - (Added Series 2025 Bonds)
Arbitrage Rebate Fees	\$ 500	\$ 1,000	\$ 1,500	\$ (500)	\$ 1,000	IRS Required Calculation to insure interet on bond funds does not exceed interest paid on bonds
Other Contractual Services						
Legal Advertising	\$ 3,921	\$ 4,000	\$ 2,800	\$ 1,200	\$ 4,000	Statutory Requied Legal Advertising
Trustee Services	\$ 12,739	\$ 12,739	\$ 15,480	\$ (2,500)	\$ 12,980	Trust Fees for Bonds (Added Series 2025 Bonds)
Dissemination Agent Services	\$ 7,000	\$ 7,000	\$ 6,000	\$ 1,000	\$ 7,000	Required SEC Reporting for Bonds
Bond Amortization Schedules	\$ -	\$ 500	\$ 1,500	\$ (1,000)	\$ 500	Added to Budget
Property Appraiser Fees	\$ 366	\$ 366	\$ 150	\$ 225	\$ 375	Annual Fee
Bank Service Fees	\$ 0	\$ 250	\$ 250	\$ (200)	\$ 50	Bank Fees - Governmental Accounts

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Communications and Freight Services						
Postage, Freight & Messenger	\$ 538	\$ 600	\$ 500	\$ 100	\$ 600	Agenda Mailings and other Misc Mailings
Computer Services (Web Site)	\$ 2,400	\$ 2,400	\$ 2,400	\$ -	\$ 2,400	Statutory Maintenance of District Web Sites
Insurance	\$ 23,374	\$ 23,374	\$ 22,289	\$ 1,085	\$ 23,374	General Liability, D&O Liability, Street Lights Property/Liability Insurance
Subscriptions and Memberships	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	Department of Economic Opportunity Fee
Printing and Binding	\$ 1,868	\$ 1,900	\$ 100	\$ 1,800	\$ 1,900	Agenda books and copies
Legal Services						
General Counsel	\$ 1,472	\$ 3,500	\$ 10,000	\$ (6,500)	\$ 3,500	District Attorney
Other General Government Services						
Engineering Services	\$ 3,413	\$ 4,500	\$ 5,000	\$ (500)	\$ 4,500	District Engineer
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Physical Environment						
Professional - Management						
Asset Management	\$ 1,052	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	Preserve maintenance oversight and coordination
Repairs and Maintenance						
Wetland Maintenance	\$ 85,300	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	Wetland Maintenance for Single Family Homes Only
Preserve Maintenance = TH Only	\$ 1,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	Quarterly Preserve Maintenance for Town Houses Only
Mitigation Maintenance	\$ 3,125	\$ 6,250	\$ -	\$ 6,250	\$ 6,250	HOA - Maintenance six times per year
Ditch Maintenance	\$ 575	\$ 1,150	\$ -	\$ 1,150	\$ 1,150	HOA - Maintenance six times per year
Reserves						
Extraordinary Capital or Additional Operations	\$ -	\$ -	\$ -	\$ -	\$ -	Long Term Capital Planning Tool - create a stable/equitable funding plan to offset additions or renewal for operations expenditures and to create a stable fund for Hurricane Cleanup/Restoration.
Other Fees and Charges						
Discounts, Tax Collector Fee and Property Appraiser Fee	\$ -	\$ 17,331	\$ 17,331	\$ -	\$ 17,331	
Total Appropriations	\$ 261,433	\$ 314,235	\$ 306,175	\$ 8,110	\$ 314,285	
Fund Balances:						
Change from Current Year Operations	\$ 33,767	\$ (8,060)	\$ -	\$ -	\$ -	Cash Over (Short) at Fiscal Year End

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Fund Balance - Beginning		\$ 209,295	\$ -	\$ -	\$ 201,235	
Current Year Reserve Additions/(Expenditures)		\$ -	\$ -	\$ (8,110)	\$ (8,110)	Budgeted Funds for Long Term Capital Planning
Total Fund Balance		\$ 201,235	\$ -	\$ (8,110)	\$ 193,125	
Fund Balance - Allocations						
Extraordinary Capital/Operations		\$ 122,676			\$ 114,554	Long Term Capital Planning - Balance of Funds
1st Three (3) Months Operations		\$ 78,559			\$ 78,571	Required to Meet Cash Needs until Assessment Rec'd.
Total Fund Balance		\$ 201,235			\$ 193,125	
			FY 2026		FY 2026	
Townhouse:						
Assessment Rate			\$ 229.51		\$ 229.51	
CAP Rate:			\$ 320.50		\$ 320.50	
Single Family:						
Added Assessment Rate (Preserve)			\$ 171.77		\$ 171.77	
Total Assessment Rate (Single Family)			\$ 401.29		\$ 401.29	
Cap Rate:			\$ 481.54		\$ 481.54	