

**RIVERWOOD ESTATES
COMMUNITY DEVELOPMENT DISTRICT
AMENDED BUDGET
FISCAL YEAR 2026**

**RIVERWOOD ESTATES
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET**

	Adopted Budget FY 2026	Budget Actual Variance	Amended Budget FY 2026
REVENUES			
Assessment levy: on-roll - gross	\$ 429,963	\$ -	\$ 429,963
Allowable discounts (4%)	(17,199)	-	(17,199)
Assessment levy: on-roll - net	412,764	-	412,764
Assessment levy: off-roll	70,820	-	70,820
Landowner contribution	510,105	-	510,105
Total revenues	993,689	-	993,689
EXPENDITURES			
Professional & administrative			
Management/accounting/recording	48,000	-	48,000
Legal	30,000	-	30,000
Engineering	2,000	-	2,000
Audit	5,500	-	5,500
Arbitrage rebate calculation	500	-	500
Trustee	7,000	-	7,000
Debt service fund accounting	5,500	-	5,500
Telephone	200	-	200
Postage	500	-	500
Printing & binding	500	-	500
Legal advertising	1,500	-	1,500
Disclosure report series 2006A	2,000	-	2,000
Disclosure report series 2024	2,000	-	2,000
Dues, licenses & fees	175	-	175
Insurance	7,300	-	7,300
Contingencies/bank charges	2,000	-	2,000
Meeting room rental	2,000	-	2,000
Website		-	
Hosting	705	-	705
EMMA software services	2,500	-	2,500
ADA compliance	210	-	210
Property appraiser/ tax collector	8,599	-	8,599
Total professional & administrative	128,689	-	128,689
Field operations			
Field operations management	12,000	-	12,000
Landscape maintenance	350,000	-	350,000
Mulch	86,000	-	86,000
Irrigation repairs	7,000	-	7,000
Landscape replacement	10,000	-	10,000
Pressure washing	5,000	-	5,000
Holiday decorating	5,000	-	5,000
General repairs/supplies	10,000	-	10,000
Pond and conservation areas	40,000	-	40,000
Property insurance	15,000	-	15,000

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	Adopted Budget FY 2026	Budget Actual Variance	Amended Budget FY 2026
Utilities			
Electric- common area	10,000	-	10,000
Streetlights	315,000	-	315,000
Total field operations	865,000	-	865,000
Total expenditures	993,689	-	993,689
Excess/(deficiency) of revenues over/(under) expenditures	-	-	-
Fund balance - beginning (unaudited)	115,383	(115,383)	-
Fund balance - ending (projected)			
Assigned			
Working capital	-	-	-
Committed			
Entry Features: \$300k over 30 yrs	15,000	(15,000)	-
Roads: \$1.474M over 30 yrs	49,133	(49,133)	-
Wall: \$700k over 40 yrs	17,500	(17,500)	-
Fencing: \$675k over 20 yrs	33,750	(33,750)	-
Unassigned	-	-	-
Fund balance - ending	<u>\$ 115,383</u>	<u>\$ (115,383)</u>	<u>\$ -</u>