

Two Rivers South
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Prepared by:



Summary of Revenues, Expenditures and Changes in Fund Balances

General Fund
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED	ANNUAL
	BUDGET	BUDGET
	FY 2025	FY 2026
REVENUES		
Developer Contributions	118,425	118,425
TOTAL REVENUES	\$ 118,425	\$ 118,425
EXPENDITURES		
Financial and Administrative		
Supervisor Fees	3,000	12,000
District Management	25,000	25,000
Administration	4,500	4,500
Recording Secretary	2,400	2,400
Construction Accounting	9,000	-
Financial/Revenue Collections	1,200	1,200
Rental and Leases	600	600
Accounting Services	9,000	9,000
Dissemination Agent/Reporting	4,200	-
Website Admin Services	1,200	1,200
District Engineer	9,500	9,500
District Counsel	9,500	9,500
Trustees Fees	6,500	6,500
Auditing Services	6,000	6,000
Postage, Phone, Faxes, Copies	500	500
Legal Advertising	3,500	3,500
Bank Fees	200	200
Dues, Licenses & Fees	175	175
Onsite Office Supplies	100	-
Website ADA Compliance	1,800	1,800
Misc Admin	250	-
ProfServ-Info Technology	4,000	600
ProfServ-Tax Collector	600	600
Meeting Expense	10,000	10,000
Total Financial and Administrative	\$ 112,725	\$ 104,775
Insurance		
General Liability	\$ 3,200	\$ 3,718
Public Officials Insurance	2,500	2,663
Total Insurance	\$ 5,700	\$ 6,381
Contingency		
Contingency Fund	-	7,269
Total Contingency	\$ -	\$ 7,269
TOTAL EXPENDITURES	\$ 118,425	\$ 118,425

Two Rivers South

Community Development District

All Funds

Assessment Summary Fiscal Year 2026 vs. Fiscal Year 2025

ASSESSMENT ALLOCATION								
Assessment Area One- Series 2022 Phases B1-B2, B3, B4, C1								
Product	DS Units	General Fund			Debt Service Series 2024		Total Assessments per Unit	
		FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025	FY 2026	FY 2025
SF 55'	205	\$ 83.24	\$83.24	\$0.00	\$0.00	\$0.00	\$83.24	\$83.24
SF 80'	462	\$ 121.07	\$121.07	\$0.00	\$0.00	\$0.00	\$121.07	\$121.07
SF 90'	59	\$ 136.21	\$136.21	\$0.00	\$0.00	\$0.00	\$136.21	\$136.21
SF 100'	237	\$ 151.34	\$151.34	\$0.00	\$0.00	\$0.00	\$151.34	\$151.34
Single Family 1.5 Acre	10	\$ 908.05	\$908.05	\$0.00	\$0.00	\$0.00	\$908.05	\$908.05
	306							