

SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
GENERAL FUND, OPERATIONS & MAINTENANCE (O&M)

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 YTD (10/1-2/28)	FY 2027 PROPOSED	VARIANCE FY26-FY27	PERCENT VARIANCE
REVENUES						
SPECIAL ASSESSMENTS - TAX ROLL	\$ 1,888,814	\$ 1,981,623	\$ 1,920,314	\$ 1,924,716	\$ (56,907)	-3%
INTEREST/MISCELLANEOUS	41,810	30,000	10,275	30,000	-	0%
FITNESS CENTER REVENUE	9,911	4,500	4,710	5,000	500	11%
MERCHANDISE REVENUES (NEW)	-	-	-	-	-	0%
NON-RESIDENT MEMBERSHIP (NEW)	-	-	-	-	-	0%
INSURANCE PROCEEDS	1,820	-	-	-	-	0%
MISCELLANEOUS REVENUE	101	-	-	-	-	0%
COST SHARING - MARSHALL CREEK REVENUE	97,561	-	-	-	-	0%
TOTAL REVENUES	2,040,017	2,016,123	1,935,298	1,959,716	(56,407)	-3%
EXPENDITURES						
GENERAL & ADMINISTRATIVE						
SUPERVISOR FEES	13,800	14,000	6,600	14,000	-	0%
ENGINEERING FEES	26,574	20,000	26,309	20,000	-	0%
DISTRICT COUNSEL	100,875	65,000	54,036	70,000	5,000	8%
ANNUAL AUDIT	3,800	3,800	-	4,000	200	5%
ASSESSMENT ROLL	6,033	5,460	7,583	5,150	(310)	-6%
ARBITRAGE	-	500	450	500	-	0%
DISSEMINATION AGENT	4,593	5,788	5,000	5,150	(638)	-11%
TRUSTEE FEES	3,771	4,139	3,143	4,149	10	0%
MANAGEMENT FEES	45,037	46,410	20,468	28,000	(18,410)	-40%
ADMINISTRATIVE SERVICES	-	-	-	12,360	12,360	100%
ACCOUNTING SERVICES	-	-	-	17,223	17,223	100%
INFORMATION TECHNOLOGY	1,235	1,556	-	-	(1,556)	-100%
WEBSITE MAINTENANCE	1,049	1,092	-	2,052	960	88%
TELEPHONE	503	742	-	-	(742)	-100%
POSTAGE & DELIVERY	4,537	3,300	189	3,300	-	0%
PUBLIC OFFICIAL INSURANCE	4,374	5,400	5,486	6,035	635	12%
COPIES	3,798	4,200	638	3,000	(1,200)	-29%
LEGAL ADVERTISING	2,168	2,000	1,334	2,000	-	0%
MISCELLANEOUS	685	1,500	737	1,500	-	0%
DUES, LICENSES & SUBSCRIPTIONS	667	175	175	175	-	0%
WORKERS COMP INSURANCE	850	-	-	900	900	100%
COST SHARE EXPENSE - MARSHALL CREEK CDD	-	100,000	-	-	(100,000)	-100%
TOTAL GENERAL & ADMINISTRATIVE	224,350	285,062	132,148	199,494	(85,568)	-30%
FIELD OPERATIONS & MAINTENANCE						
UTILITIES - ELECTRIC	78,927	82,500	32,983	85,241	2,741	3%
GENERAL INSURANCE/WORKERS COMP	5,892	6,629	6,246	6,871	242	4%
LANDSCAPE MAINTENANCE	291,276	300,014	125,409	327,557	27,543	9%
LANDSCAPE IMPROVEMENTS	27,518	50,000	8,080	100,000	50,000	100%
MULCH	50,000	50,000	2,862	57,629	7,629	15%
LAKE MAINTENANCE	25,469	25,469	10,612	28,016	2,547	10%
FOUNTAIN MAINTENANCE	2,419	1,500	7,373	5,000	3,500	233%
IRRIGATION REPAIRS & MAINTENANCE	40,259	50,000	6,778	50,000	-	0%
BACKFLOW REPAIRS & MAINTENANCE (NEW)	-	-	-	10,000	10,000	100%
VEHICLE REPAIRS & MAINTENANCE (NEW)	-	-	-	2,000	2,000	100%
EQUIPMENT REPAIRS & MAINTENANCE (NEW)	-	-	-	1,000	1,000	100%
FUEL (NEW)	-	-	-	1,500	1,500	100%
STORM CLEAN-UP	-	10,000	-	10,000	-	0%
FIELD REPAIRS & MAINTENANCE	35,437	36,000	2,075	36,000	-	0%
TREE REMOVALS	6,650	14,000	2,500	14,000	-	0%
TREE REPLACEMENTS	1,820	2,000	-	2,000	-	0%
TREE PRUNING	5,480	17,000	10,145	17,000	-	0%
STREETLIGHT MAINTENANCE & REPAIRS	-	2,250	-	2,250	-	0%
SIGNAGE MAINTENANCE & REPAIRS	-	1,000	502	2,000	1,000	100%
HOLIDAY DECORATION	4,151	5,000	3,446	5,000	-	0%
MISCELLANEOUS FIELD SUPPLIES	2,041	3,500	301	3,500	-	0%
CONTINGENCY (NEW)	-	-	-	50,000	50,000	100%
TOTAL FIELD GENERAL & ADMINISTRATIVE	577,339	656,862	219,312	816,564	159,702	24%
AMENITY OPERATIONS & MAINTENANCE						

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	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 YTD (10/1-2/28)	FY 2027 PROPOSED	VARIANCE FY26-FY27	PERCENT VARIANCE
<u>ADMINISTRATIVE</u>						
PROPERTY & CASUALTY INSURANCE	40,216	43,933	41,902	46,092	2,159	5%
AUTOMOBILE INSURANCE	-	-	1,662	3,300	3,300	100%
FACILITY MANAGEMENT	-	291,523	124,012	454,146	162,623	56%
PRERFORMANCE INCENTIVE	8,492	10,000	10,000	14,000	4,000	40%
INFO TECHNOLOGY	795	1,000	-	2,400	1,400	140%
LICENSES & PERMITS	350	770	-	870	100	13%
SUBSCRIPTIONS & MEMBERSHIPS	2,075	2,040	1,130	2,040	-	0%
TRAINING	706	500	-	1,000	500	100%
TRAVEL & PER DIEM	219	-	-	1,000	1,000	100%
OFFICE SUPPLIES	2,579	2,500	757	2,500	-	0%
OFFICE EQUIPMENT	4,341	2,500	963	2,500	-	0%
COMMUNICATION-TELEPHONE/INTERNET/TV	9,637	9,600	4,231	10,000	400	4%
INTERNET/TELEPHONE-GUARD HOUSE	2,701	2,000	749	2,000	-	0%
FIELD MANAGEMENT FEES	93,520	97,232	32,994	-	(97,232)	-100%
DISTRICT HORTICULTURALIST (NEW)	-	-	-	12,000	12,000	100%
FACILITY MAINTENANCE-COST SHARE	287,452	20,000	-	-	(20,000)	-100%
OPERATING SUPPLIES-UNIFORMS	579	500	55	500	-	0%
<u>GENERAL UTILITIES</u>						
ELECTRIC (NEW)	-	-	-	30,000	30,000	100%
WATER & SEWER (NEW)	-	-	-	30,000	30,000	100%
GAS / PROPANE (NEW)	-	-	-	30,000	30,000	100%
REFUSE REMOVAL	10,583	9,600	4,751	12,000	2,400	25%
<u>SECURITY</u>						
GATE ACCESS CONTROL CONTRACT (NEW)	-	-	-	48,010	48,010	100%
GUARD HOUSE, GATE REPAIRS & MAINTENANCE	868	5,000	2,333	5,000	-	0%
OFF DUTY PATROL (NEW)	-	-	-	-	-	0%
JANITORIAL SERVICES	42,032	45,640	24,046	-	(45,640)	-100%
<u>PARKS AND RECREATION</u>						
AMENITY LANDSCAPE MAINTENANCE & IMPROVEMENTS	46,082	50,000	11,463	-	(50,000)	-100%
DOG PARK REPAIRS & MAINTENANCE	1,596	6,000	414	6,000	-	0%
PARK MULCH	5,810	5,000	3,600	-	(5,000)	-100%
MISCELLANEOUS FIELD SUPPLIES	1,782	2,000	3,434	2,000	-	0%
BUILDINGS REPAIRS & MAINTENANCE	53,534	36,000	7,106	26,000	(10,000)	-28%
PEST CONTROL	1,396	1,800	837	1,800	-	0%
POOL MAINTENANCE-CONTRACT	16,995	20,442	-	-	(20,442)	-100%
POOL REPAIRS & MAINTENANCE	10,012	3,000	811	6,000	3,000	100%
POOL CHEMICALS	27,699	30,000	10,736	35,000	5,000	17%
SIGNAGE & AMENITY REPAIRS	1,579	300	-	-	(300)	-100%
SPECIAL EVENTS	2,754	2,000	1,864	2,000	-	0%
PARK REPAIR & MAINTENANCE	8,585	10,000	94	10,000	-	0%
PICKLEBALL REPAIR & MAINTENANCE	9,438	3,000	441	3,000	-	0%
GUARDHOUSE MAINTENANCE	15	2,500	-	2,500	-	0%
PLAYGROUND REPAIRS & MAINTENANCE	7,139	5,000	-	5,000	-	0%
<u>FITNESS CENTER</u>						
PROFESSIONAL SERVICES-OUTSIDE FITNESS	41,805	60,000	18,473	60,000	-	0%
FITNESS EQUIPMENT REPAIRS & MAINTENANCE	2,925	5,000	2,298	5,000	-	0%
FITNESS EQUIPMENT RENTAL	33,761	30,477	14,193	31,000	523	2%
OPERATING SUPPLIES-SPA&PAPER (MOVED)	3,538	4,000	1,261	4,000	-	0%
CLEANING SUPPLIES (MOVED)	9,553	10,000	1,257	18,000	8,000	80%
HVAC MAINTENANCE (NEW)	-	-	-	10,000	10,000	100%
FITNESS CENTER MERCHANDISE (NEW)	-	-	-	4,000	4,000	100%
MINIATURE GOLF COURSE MAINTENANCE	355	500	70	-	(500)	-100%
MISCELLANEOUS FITNESS SUPPLIES	702	4,000	6,194	3,000	(1,000)	-25%
CAPITAL OUTLAY - MACHINERY & EQUIPMENT	4,302	6,400	-	-	(6,400)	-100%
CAPITAL OUTLAY	23,702	-	582	-	-	0%
TOTAL AMENITIES	939,748	974,199	386,846	943,658	(30,541)	-3%
RESERVE						
CAPITAL RESERVE CONTRIBUTION	-	100,000	-	-	(100,000)	-100%
TOTAL RESERVE	-	100,000	-	-	(100,000)	-100%

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	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 YTD (10/1-2/28)	FY 2027 PROPOSED	VARIANCE FY26-FY27	PERCENT VARIANCE
TOTAL EXPENDITURES	1,741,437	2,016,123	738,306	1,959,716	(56,407)	-3%
EXCESS OF REVENUE OVER (UNDER) EXPEND.	298,579	-	1,196,993	-	-	
FUND BALANCE ANALYSIS						
FUND BALANCE BEGINNING	401,852	401,852	700,432	700,432	298,579	74%
TRANSFER IN (OUT) FROM CAPITAL RESERVE FUND	-	-	(100,000)	-	-	0%
NET CHANGE IN FUND BALANCE	298,579	-	1,196,993	-	-	0%
FUND BALANCE ENDING	700,432	401,852	1,797,424	700,432	298,579	74%

**SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
OPERATIONS & MAINTENANCE BUDGET NARRATIVE**

	FINANCIAL STATEMENT CATEGORY	FY 2027 PROPOSED	COMMENTS (SCOPE OF SERVICE)
1	REVENUES		
2	SPECIAL ASSESSMENTS - TAX ROLL	1,924,716	
3	INTEREST	30,000	Interest earned on District MMA and Operating Accounts
4	FITNESS CENTER REVENUE	5,000	Fitness Center Revenues
5	MERCHANDISE REVENUES (NEW)	-	The District has shirts and other items for sale at the Fitness Center desk
6	NON-RESIDENT MEMBERSHIP (NEW)	-	Revenues for non-resident membership. Non Membership fees are \$5,000
7	INSURANCE PROCEEDS	-	Revenue from insurance reimbursements
8	MISCELLANEOUS REVENUE	-	Misc. non categorized revenue
9	COST SHARING - MARSHALL CREEK REVENUE	-	Cost share agreement with Marshall Creek CDD was amended in FY 2026, to eliminate Cost Share
10			
11	EXPENDITURES		
12	GENERAL & ADMINISTRATIVE		
13	SUPERVISOR FEES	14,000	Florida Statute, Chapter 190.006(8), each member of the board shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting, not to exceed \$4,800 per year per member. The District anticipates 12 meetings and 1 budget workshop.
14	ENGINEERING FEES	20,000	The District has contracted with Matthews/DCCM for District Engineering Services. The District is required to have a District Engineer.
15	DISTRICT COUNSEL	70,000	The District has contracted with Kilinski Van Wyk as District Counsel for the District. The District is required to have a District Counsel.
16	ANNUAL AUDIT	4,000	The District has engaged McDermitt/Davis at \$4,000 for 2026 Audit, \$4300 for 2027 & 2028 Audit, and \$4,600 for 2029 Audit. Under Florida Statutes § 190.007(1) (part of Chapter 190, the Uniform Community Development District Act of 1980), every Community Development District (CDD) is required to conduct an annual independent audit of its financial records. The audited financial statements must be submitted to the Auditor General of the State of Florida within 9 months after the end of the fiscal year, in accordance with Chapter 218. Copies of the audit must be filed with the Florida Department of Economic Opportunity.
17	ASSESSMENT ROLL	5,150	The District has contracted with Vesta District Services for Assessment roll services, which include preparing, maintaining and transmitting the annual roll with the annual special assessment amounts for the operating, maintenance and capital assessments.
18	ARBITRAGE	500	Community Development Districts (CDDs) in Florida, established under Chapter 190, Florida Statutes, who issue tax-exempt municipal bonds to finance infrastructure, are subject to federal arbitrage rules under Internal Revenue Code (IRC) Section 148 and related Treasury Regulations (Treas. Reg. § 1.148). The arbitrage rebate requirement prevents issuers from profiting excessively from investing bond proceeds at yields higher than the bond's yield, preserving the bonds' tax-exempt status. The District has contracted with " " to perform the periodic Arbitrage Rebate Calculation.
19	DISSEMINATION AGENT	5,150	The District has contracted with Vesta District Services. Under SEC Rule 15c2-12 (the continuing disclosure rule), The Dissemination Agent is the entity contractually appointed (usually in the Continuing Disclosure Agreement or Dissemination Agent Agreement) to handle the filing and dissemination of required information. File the CDD's Annual and/or Quarterly Financial Information and Audited Financial Statements with EMMA (MSRB's system).
20	TRUSTEE FEES	4,149	U.S. Bank-Ongoing fees for routine services required in the Bond Indenture, including: monitoring compliance, receiving/distributing assessments, paying bondholders, preparing reports, and managing investments, bond redemptions and prepayments.
21	MANAGEMENT FEES	28,000	The District has contracted with FCS Management Group for District Management Services. The District is required to have a District Manager under Florida Statute, Chapter 190.007.
22	ADMINISTRATIVE SERVICES	12,360	The District has contracted with Vesta District Services who provides: administrative services for the District. Services on behalf of or for the District include but are not limited to: public records retention, response to public records requests, administrative filings, communications coordination, agenda preparation, providing support to the District Manager.
23	ACCOUNTING SERVICES	17,223	The District has contracted with Vesta District Services who provides: accounts payable, accounts receivable, accounting and financial management services for the District.
24	INFORMATION TECHNOLOGY	-	The District has contracted with Vesta District Services for District Information Technology.
25	WEBSITE MAINTENANCE	2,052	The District has contracted with ReAlign Web Design for ongoing website ADA requirements, maintenance, hosting
26	POSTAGE & DELIVERY	3,300	Cost associated with shipping, sending formal letters and packages on behalf of the District.
27	PUBLIC OFFICIAL INSURANCE	6,035	The District's Insurance Carrier is Florida Insurance Alliance/Egis is Agent: Public Officials E&O Insurance
28	COPIES	3,000	Cost associated with printing, binding, copies on behalf of the District. Supervisor Packets
29	LEGAL ADVERTISING	2,000	Costs associated with the statutorily required advertising of the District's public meetings, workshops and public hearings-Local IQ
30	MISCELLANEOUS	1,500	Other General Administrative expenses that do not have a specific expense line in the budget.
31	DUES, LICENSES & SUBSCRIPTIONS	175	Annual Special District filing fee with the State of Florida-Department of Commerce
32	WORKERS COMP INSURANCE	900	The District's Insurance Carrier is Florida Insurance Alliance/Egis is Agent: Workers Compensation
33	FIELD OPERATIONS & MAINTENANCE		
34	UTILITIES - ELECTRIC	85,241	The District contracts with T-Mobile for cell phone service

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OPERATIONS & MAINTENANCE BUDGET NARRATIVE

	FINANCIAL STATEMENT CATEGORY	FY 2027 PROPOSED	COMMENS (SCOPE OF SERVICE)
35	GENERAL LIABILITY INSURANCE	6,871	The District's Insurance Carrier is Florida Insurance Alliance/Egis is Agent: General Liability Insurance
36	LANDSCAPE MAINTENANCE	327,557	The District has contracted with Duval Landscaping for Landscape and Irrigation Maintenance services at the Fitness Center.
37	LANDSCAPE IMPROVEMENTS	100,000	Costs associated with project related landscape enhancement projects through the District's Amenity Center, Parks, Common Areas
38	MULCH	57,629	Costs associated with applications of pinestraw and/or pine bark mulch, 2x annually throughout areas in the community other than the fitness center, guard house, and parks.
39	LAKE MAINTENANCE	28,016	The District has contracted with " " to do the 2x month pond maintenance, herbicidal treatments and trash around ponds.
40	FOUNTAIN MAINTENANCE	5,000	Costs associated with repairs and maintenance of the District's fountain located at Pantana Vista / Rio Del Norte
41	IRRIGATION REPAIRS & MAINTENANCE	50,000	Costs associated with repairs and replacement of District irrigation infrastructure including but not limited to: heads, laterals, pumps, wells, motors
42	BACKFLOW REPAIRS & MAINTENANCE (NEW)	10,000	Costs associated with the annual inspection/certification and repairs/replacement of the District's back flow preventers
43	VEHICLE REPAIRS & MAINTENANCE (NEW)	2,000	Costs associated with the repairs and maintenance of one District truck, including but not limited to, license/tag renewal, oil changes, tire rotations, repairs and replacement parts
44	EQUIPMENT REPAIRS & MAINTENANCE (NEW)	1,000	Costs associated with maintenance, repairs and replacement of the Districts, tools, equipment, trailer, pressure washer and other equipment
45	FUEL (NEW)	1,500	Fuel for the District's truck and equipment
46	STORM CLEAN-UP	10,000	Costs associated with Storm Preparation and Recovery. I.E. debris removal
47	FIELD REPAIRS & MAINTENANCE	36,000	Costs associated with community wide repairs, replacement and maintenance, other than at the fitness center.
48	TREE REMOVALS	14,000	Costs associated with tree removal throughout District owned property, and felling of trees in CE/protected areas related to protecting property.
49	TREE REPLACEMENTS	2,000	Costs associated with replacing dead/diseased trees in the community.
50	TREE PRUNING	17,000	Costs associated with the annual palm tree and other tree prunings/trimmings/limbing up.
51	STREETLIGHT MAINTENANCE & REPAIRS	2,250	Costs associated with repairs and maintenance of District owned decorative lights. Not FPL owned lights.
52	SIGNAGE MAINTENANCE & REPAIRS	2,000	Costs associated with signage repairs and replacement throughout the District, other than at the Fitness Center.
53	HOLIDAY DECORATION	5,000	Cost associated with the purchase, storage and installation of Holiday Decorations
54	MISCELLANEOUS FIELD SUPPLIES	3,500	Costs associated with the purchase of District tools and supplies.
55	CONTINGENCY (NEW)	50,000	This item is for use for contingency to the overall budget
56	AMENITY OPERATIONS & MAINTENANCE		
57	ADMINISTRATIVE		
58	PROPERTY & CASUALTY INSURANCE	46,092	The District's Insurance Carrier is Florida Insurance Alliance/Egis is Agent: Property & Casualty Insurance
59	AUTOMOBILE INSURANCE	3,300	The District's Insurance Carrier is Florida Insurance Alliance/Egis is Agent: Commercial Auto Liability
60	FACILITY MANAGEMENT	454,146	The District has contracted with Vesta Property Services. These costs are related to Payroll Expenses for General Manager, Fitness Center Manager, Front Desk, Janitorial and Maintenance Worker.
61	PRERFORMANCE INCENTIVE	14,000	
62	INFO TECHNOLOGY	2,400	The District has contracted with " " for monthly IT services at the Fitness Center
63	LICENSES & PERMITS	870	Annual Florida Department of Health, Pool Permit and other required permits/licenses
64	SUBSCRIPTIONS & MEMBERSHIPS	2,040	Subscription based services at the Fitness Center: Pandora, Swish, Court Reserve, DUPR
65	TRAINING	1,000	Ongoing Annual Training for the team members, I.E. CPR or Group Fitness Certifications
66	TRAVEL & PER DIEM	1,000	Costs associated with travel expenses for team members who have to travel for training or other District business
67	OFFICE SUPPLIES	2,500	Costs associated with usual and customary office supplies, I.E. toner, paper, pens
68	OFFICE EQUIPMENT	2,500	Costs associated with usual and customary office equipment, I.E. computer, printer, chairs
69	COMMUNICATION-TELEPHONE/INTERNET/TV	10,000	Phone lines, internet, cable services. AT&T and / or Comcast
70	INTERNET/TELEPHONE-GUARD HOUSE	2,000	Phone lines, internet, cable services. AT&T and / or Comcast
71	DISTRICT HORTICULTURALIST (NEW)	12,000	The District has contracted with Louise Leister to provide support in relation to the Landscape, Irrigation, and Enhancement Projects
72	UNIFORMS	500	The District provides Palencia logo shirts and apparel, safety equipment for the team members
73	GENERAL UTILITIES		
74	ELECTRIC (NEW)	30,000	District Electric at the Fitness Center
75	WATER & SEWER (NEW)	30,000	District Water & Sewer at the Fitness Center
76	GAS / PROPANE (NEW)	30,000	District Propane Gas at the Fitness Center
77	REFUSE REMOVAL	12,000	District Garbage/Refuse at the Fitness Center
78	SECURITY		
79	GATE ACCESS CONTROL CONTRACT (NEW)	48,010	The District has contracted with Envera Security Services for Remote Gate Access Control at the Las Calinas Gate
80	GUARD HOUSE, GATE REPAIRS & MAINTENANCE	5,000	Costs associated with the repairs and maintenance of the Guardhouse entry and exit gates.
81	PARKS AND RECREATION		

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	FINANCIAL STATEMENT CATEGORY	FY 2027 PROPOSED	COMMENTS (SCOPE OF SERVICE)
82	DOG PARK REPAIRS & MAINTENANCE	6,000	Costs associated with repairs and maintenance of the District's 2 dog parks, dog fence, doggie waste disposal stations and doggie waste disposal bags
83	MISCELLANEOUS SUPPLIES	2,000	Costs associated with miscellaneous non categorized expenses/supplies
84	BUILDINGS REPAIRS & MAINTENANCE	26,000	Costs associated with contracted AC, water heater, painting, plumbing, repairs and maintenance to the fitness center, and supplies, miscellaneous supplies for the fitness center.
85	PEST CONTROL	1,800	Contracted Pest Control Services. The District has contracted with Turner Pest Control to perform (is this annual, quarterly, monthly services?) pest control services at the fitness center and guard house. Contract expires " " "
86	POOL REPAIRS & MAINTENANCE	6,000	Costs associated with pool repairs and supplies. I.E. Pool repairs, deck, depth numbers, patching, deck repairs, required signage
87	POOL CHEMICALS	35,000	The District has contracted with Poolsure to provide all pool chemicals on a monthly basis
88	SPECIAL EVENTS	2,000	Costs associated with District Special events: League Tournaments, parties, special event supplies
89	PARK REPAIR & MAINTENANCE	10,000	Costs associated with repairs, replacement and maintenance of the District's parks, basketball court, dog parks. I.E. repairs/replacement of benches, painting, basket ball hoops.
90	PICKLEBALL REPAIR & MAINTENANCE	3,000	Costs associated with Pickleball repairs and replacement: net replacement, furniture repairs, fan maintenance, restripe, lights, gate, fences
91	GUARDHOUSE MAINTENANCE	2,500	Costs associated with repairs and maintenance of the District's guardhouse I.E. painting, repairs to roof, assets inside the guardhouse.
92	PLAYGROUND REPAIRS & MAINTENANCE	5,000	Costs associated with repairs and maintenance of the District's playgrounds I.E. painting, repairs to structures.
93	FITNESS CENTER		
94	PROFESSIONAL SERVICES-OUTSIDE FITNESS	60,000	Group Fitness Instructor pay
95	FITNESS EQUIPMENT REPAIRS & MAINTENANCE	5,000	Cardio and Strengh Equipment repairs, pad replacements, etc
96	FITNESS EQUIPMENT RENTAL	31,000	Cardio Equipment and the Ice Machine
97	OPERATING SUPPLIES-SPA&PAPER	4,000	Costs for fitness center restrooms, paper towels, soap etc.
98	CLEANING SUPPLIES	18,000	Costs associated with the single use disinfectant wipes for wiping down the fitness equipment, other cleaning supplies
99	HVAC MAINTENANCE (NEW)	10,000	Costs associated with preventative maintenance plan with HVAC company, and repairs and replacement of HVAC parts
100	FITNESS CENTER MERCHANSIDE (NEW)	4,000	Costs associated with items for resale including shirts and other items at the Fitness Center desk
101	MISCELLANEOUS FITNESS SUPPLIES	3,000	
102	RESERVE		
103	CAPITAL OUTLAY	170,000	This is the budgeted amount of contributions to go towards expenses related to the District's annual Capital Improvement Plan (CIP)
104	CAPITAL RESERVE CONTRIBUTION	100,000	This is the budgeted amount of contributions to go towards expenses related to the District's annual Capital Improvement Plan (CIP) and building of Capital Reserves for future capital repairs and replacements.

SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2025 ACTUALS	FY 2026 ADOPTED	FY 2026 YTD (10/1-2/28)	FY 2027 PROPOSED	VARIANCE FY26-FY27	PERCENT VARIANCE
REVENUES						
SPECIAL ASSESSMENTS - TAX ROLL	\$ -	\$ -	\$ -	\$ 260,000	\$ 260,000	100%
TRANSFER IN FROM GENERAL FUND	100,000	100,000	100,000	-	(100,000)	-100%
INTEREST/MISCELLANEOUS	14,205	10,000	6,469	10,000	-	0%
TOTAL REVENUES	114,205	110,000	106,469	270,000	160,000	145%
EXPENDITURES						
CAPITAL OUTLAY	64,931	-	22,537	170,000	170,000	100%
REPAIR & MAINTENANCE	-	93,210	-	-	(93,210)	-100%
OTHER CURRENT CHARGES	461	600	-	-	(600)	-100%
RESERVE CONTRIBUTION	-	16,190	-	100,000	83,810	518%
TOTAL EXPENDITURES	65,392	110,000	22,537	270,000	160,000	145%
EXCESS OF REVENUE OVER (UNDER) EXPEND.	48,813	-	83,932	-	-	0%
FUND BALANCE ANALYSIS						
FUND BALANCE BEGINNING	405,338	405,338	454,150	454,150	48,813	12%
NET CHANGE IN FUND BALANCE	48,813	-	83,932	-	-	0%
FUND BALANCE ENDING	454,150	405,338	538,083	454,150	48,813	12%

**SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
DEBT SERVICE REQUIREMENTS**

	SERIES 2019A-1 DEBT SERVICE	SERIES 2019A-2 DEBT SERVICE	TOTAL DEBT SERVICE
REVENUE			
SPECIAL ASSESSMENTS (MADS)	519,766	215,200	734,966
TOTAL REVENUE	519,766	215,200	734,966
EXPENDITURES			
INTEREST EXPENSE			
5/1/2027	73,888	39,550	113,438
11/1/2027	69,669	37,188	106,856
PRINCIPAL RETIREMENT			
5/1/2027	375,000	135,000	510,000
TOTAL EXPENDITURES	518,556	211,738	730,294
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	1,209	3,463	4,672

NET DEBT SERVICE	\$ 734,965.63
COLLECTION COST & EARLY PMT. DISCOUNT	\$ 46,912.70
GROSS DEBT SERVICE ASSESSMENTS	\$ 781,878.32

SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
SERIES 2019A-1 AMORTIZATION SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Principal Balance
						5,600,000
11/1/2025		2.125%	77,766	77,766	77,766	5,600,000
5/1/2026	365,000	2.125%	77,766	442,766		5,235,000
11/1/2026		2.250%	73,888	73,888	516,653	5,235,000
5/1/2027	375,000	2.250%	73,888	448,888		4,860,000
11/1/2027		2.375%	69,669	69,669	518,556	4,860,000
5/1/2028	385,000	2.375%	69,669	454,669		4,475,000
11/1/2028		2.500%	65,097	65,097	519,766	4,475,000
5/1/2029	390,000	2.500%	65,097	455,097		4,085,000
11/1/2029		2.875%	60,222	60,222	515,319	4,085,000
5/1/2030	405,000	2.875%	60,222	465,222		3,680,000
11/1/2030		2.875%	54,400	54,400	519,622	3,680,000
5/1/2031	415,000	2.875%	54,400	469,400		3,265,000
11/1/2031		2.875%	48,434	48,434	517,834	3,265,000
5/1/2032	425,000	2.875%	48,434	473,434		2,840,000
11/1/2032		2.875%	42,325	42,325	515,759	2,840,000
5/1/2033	440,000	2.875%	42,325	482,325		2,400,000
11/1/2033		3.000%	36,000	36,000	518,325	2,400,000
5/1/2034	450,000	3.000%	36,000	486,000		1,950,000
11/1/2034		3.000%	29,250	29,250	515,250	1,950,000
5/1/2035	465,000	3.000%	29,250	494,250		1,485,000
11/1/2035		3.000%	22,275	22,275	516,525	1,485,000
5/1/2036	480,000	3.000%	22,275	502,275		1,005,000
11/1/2036		3.000%	15,075	15,075	517,350	1,005,000
5/1/2037	495,000	3.000%	15,075	510,075		510,000
11/1/2037		3.000%	7,650	7,650	517,725	510,000
5/1/2038	510,000	3.000%	7,650	517,650		-
Total	\$ 5,600,000		\$ 1,204,100	\$ 6,804,100	\$ 6,286,450	

Footnote: Maximum Annual Debt Service (MADS): \$ 519,766

(a) Data herein for the CDD's budgetary process purposes only.

**SWEETWATER CREEK CDD
SERIES 2019A-2 AMORTIZATION SCHEDULE**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Principal Balance
						2,160,000
11/1/2025		3.5%	41,825	41,825	41,825	2,160,000
5/1/2026	130,000	3.5%	41,825	171,825		2,030,000
11/1/2026		3.5%	39,550	39,550	211,375	2,030,000
5/1/2027	135,000	3.5%	39,550	174,550		1,895,000
11/1/2027		3.5%	37,188	37,188	211,738	1,895,000
5/1/2028	140,000	3.5%	37,188	177,188		1,755,000
11/1/2028		3.5%	34,738	34,738	211,925	1,755,000
5/1/2029	145,000	3.5%	34,738	179,738		1,610,000
11/1/2029		4.0%	32,200	32,200	211,938	1,610,000
5/1/2030	150,000	4.0%	32,200	182,200		1,460,000
11/1/2030		4.0%	29,200	29,200	211,400	1,460,000
5/1/2031	160,000	4.0%	29,200	189,200		1,300,000
11/1/2031		4.0%	26,000	26,000	215,200	1,300,000
5/1/2032	165,000	4.0%	26,000	191,000		1,135,000
11/1/2032		4.0%	22,700	22,700	213,700	1,135,000
5/1/2033	170,000	4.0%	22,700	192,700		965,000
11/1/2033		4.0%	19,300	19,300	212,000	965,000
5/1/2034	180,000	4.0%	19,300	199,300		785,000
11/1/2034		4.0%	15,700	15,700	215,000	785,000
5/1/2035	185,000	4.0%	15,700	200,700		600,000
11/1/2035		4.0%	12,000	12,000	212,700	600,000
5/1/2036	190,000	4.0%	12,000	202,000		410,000
11/1/2036		4.0%	8,200	8,200	210,200	410,000
5/1/2037	200,000	4.0%	8,200	208,200		210,000
11/1/2037		4.0%	4,200	4,200	212,400	210,000
5/1/2038	210,000	4.0%	4,200	214,200		-
Total	\$ 2,160,000		\$ 645,600	\$ 2,805,600	\$ 2,591,400	

Footnote: Maximum Annual Debt Service (MADS): \$ 215,200

(a) Data herein for the CDD's budgetary process purposes only.

**SWEETWATER CREEK CDD
FISCAL YEAR 2026-2027 APPROVED PROPOSED BUDGET
ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE (O&M) BUDGET	
NET O&M BUDGET	\$1,924,716.00
COUNTY COLLECTION COSTS (2%)	\$40,951.40
EARLY PAYMENT DISCOUNT (4%)	\$81,902.81
GROSS O&M ASSESSMENT	<u>\$2,047,570.21</u>

CAPITAL RESERVE FUND (CRF) BUDGET	
NET CRF BUDGET	\$260,000.00
COUNTY COLLECTION COSTS (2%)	\$5,531.91
EARLY PAYMENT DISCOUNT (4%)	\$11,063.83
GROSS CRF ASSESSMENT	<u>\$276,595.74</u>

UNIT TYPE	UNITS ASSESSED	ALLOCATION OF O&M ASSESSMENT					ALLOCATION OF CRF ASSESSMENT				
	O&M	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER LOT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL CRF	CRF PER LOT
UP TO 63' LOT	469	1.00	469.00	58.17%	\$1,191,082.70	\$2,539.62	1.00	469.00	58.17%	\$160,897.25	\$343.06
63-73' LOT	166	1.16	192.56	23.88%	\$489,029.61	\$2,945.96	1.16	192.56	23.88%	\$66,060.50	\$397.95
80-88' LOT	42	1.40	58.80	7.29%	\$149,329.77	\$3,555.47	1.40	58.80	7.29%	\$20,172.19	\$480.29
90' LOT	4	1.43	5.72	0.71%	\$14,526.64	\$3,631.66	1.43	5.72	0.71%	\$1,962.33	\$490.58
MARSH (LESS THAN 15K SQ.FT.)	6	1.40	8.40	1.04%	\$21,332.82	\$3,555.47	1.40	8.40	1.04%	\$2,881.74	\$480.29
MARSH (15K-30K SQ.FT.)	35	1.43	50.05	6.21%	\$127,108.08	\$3,631.66	1.43	50.05	6.21%	\$17,170.38	\$490.58
MARSH (30K AND GREATER)	6	1.50	9.00	1.12%	\$22,856.60	\$3,809.43	1.50	9.00	1.12%	\$3,087.58	\$514.60
McCANN LOTS	8	1.59	12.72	1.58%	\$32,303.99	\$4,038.00	1.59	12.72	1.58%	\$4,363.78	\$545.47
	736		806.25	100.00%	<u>\$2,047,570.21</u>		806.25	100.00%	<u>\$276,595.74</u>		

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT ⁽²⁾			
	FY 2027 O&M + CRF PER LOT	FY 2026 PER UNIT	VARIANCE FY26 TO FY27 PER UNIT	% VARIANCE
UP TO 63' LOT	\$2,882.69	\$2,614.71	\$267.98	10.25%
63-73' LOT	\$3,343.92	\$3,033.06	\$310.85	10.25%
80-88' LOT	\$4,035.76	\$3,660.59	\$375.17	10.25%
90' LOT	\$4,122.24	\$3,739.03	\$383.21	10.25%
MARSH (LESS THAN 15K SQ.FT.)	\$4,035.76	\$3,660.59	\$375.17	10.25%
MARSH (15K-30K SQ.FT.)	\$4,122.24	\$3,739.03	\$383.21	10.25%
MARSH (30K AND GREATER)	\$4,324.03	\$3,922.06	\$401.97	10.25%
McCANN LOTS	\$4,583.47	\$4,157.39	\$426.08	10.25%