

Spencer Creek
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Preliminary Budget

Prepared by:



Statement of Revenues and Expenditures
General Fund
Fiscal Year 2026 Budget

<i>ACCOUNT DESCRIPTION</i>	ADOPTED BUDGET FY 2025	ANNUAL BUDGET FY 2026
REVENUES		
<i>Special Assmnts- Tax Collector</i>	454,114	489,807
TOTAL REVENUES	\$ 454,114	\$ 489,807
EXPENDITURES		
Legislative		
Supervisor Fees	\$ 12,000	\$ 12,000
Total Legislative	\$ 12,000	\$ 12,000
Financial and Administrative		
District Manager	30,000.00	30,900.00
District Engineer	5,000	5,000
Disclosure Report	4,200	4,200
Trustee Fees	4,100	4,100
Accounting Services	12,000	12,000
Annual Mailing	500	500
Auditing Services	4,100	4,100
Postage, Phone, Faxes, Copies	500	500
Public Officials Insurance	2,819	4,104
General Liability Insurance	24,750	3,856
Property and Casualty Insurance	-	21,019
Deductible	-	2,500
Legal Advertising	2,500	3,000
Bank Fees	250	250
Dues, Licenses, & Fees	175	250
Website Administration	1,500	1,500
Email Hosting Vendor	600	600
ADA Website Compliance	1,500	1,500
Total Financial and Administrative	\$ 94,494	\$ 99,879
Legal Counsel		
District Counsel	\$ 5,000	\$ 13,000
Total Legal Counsel	\$ 5,000	13,000
Utility Services		
Amenity - Phone, internet, cable	1,800.00	2,300.00

Statement of Revenues and Expenditures
General Fund
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED	ANNUAL
	BUDGET	BUDGET
	FY 2025	FY 2026
Water/Wastewater	4,000.00	6,500.00
Electric Utility Services - All	75,000	65,000
Total Utility Services	\$ 80,800	\$ 73,800
 Other Physical Environment		
Entrance, Monument & Wall Maintenance & Repair	1,500	10,000
Onsite Staff	35,000	35,000
Field Management	12,000	12,000
Pool Monitor Security	12,000	12,000
Landscape - Other	2,000	2,000
Landscape Maintenance - Contract	110,000	110,000
Plant Replacement Program	4,000	4,000
Mulch & Tree Trimming	15,000	15,000
Irrigation Maintenance	1,500	3,500
Pool Maintenance - Contract	11,640	11,989
Pool Maintenance - Other	1,000	6,000
Aquatics Contract	9,180	9,639
Janitorial Supplies	9,000	7,000
Misc Repairs and Maintenance	20,000	25,000
Access Control R&M	2,500	2,500
Security Monitoring	4,500	4,500
Amenity Center Pest Control	1,000	1,000
Storm Cleanup	-	5,000
Amenity Center Maintenance & Repair	10,000	15,000
Total Other Physical Environment	\$ 261,820	\$ 291,128
 TOTAL EXPENDITURES	\$ 454,114	\$ 489,807

Spencer Creek

Community Development District

All Funds

Assessment Summary
Fiscal Year 2026 vs. Fiscal Year 2025

ASSESSMENT ALLOCATION - BASED ON CURRENT BUDGET												
Product	General Fund			Debt Service Series 2023			Total Assessments per Unit				Units	
	FY 2026	FY 2025	Dollar Change	FY 2026	FY 2025		FY 2026	FY 2025	Dollar Change	Percent Change		
SF 40'	\$ 1,165.06	\$ 1,080.16	\$ 84.90	\$ 1,276.60	\$ 1,276.60	\$ -	\$ 2,441.66	\$ 2,356.76	\$ 85	3.60%	70	
SF 50'	\$ 1,456.32	1,350.19	106.12	1,595.75	1,595.75	-	\$ 3,052.07	\$ 2,945.94	106	3.60%	239	
SF 60'	\$ 1,747.59	1,620.24	127.35	1,914.90	1,914.90	-	\$ 3,662.49	\$ 3,535.14	127	3.60%	51	
Estate	\$ 2,330.12	2,160.32	169.80	-	-	-	\$ 2,330.12	\$ 2,160.32	170	7.86%	1	
											361	

*** New Area is assessed solely on Admin fees