

Emerald Creek Community Development District

Board of Supervisors' Regular Meeting September 2, 2025

> District Office: 5844 Old Pasco Road, Suite 100 Wesley Chapel, Florida 33544 813.994.1001

www.emeraldcreekcdd.org

EMERALD CREEK COMMUNITY DEVELOPMENT DISTRICT

Offices of Coastal-Engineering Associates, LLC. At: 966 Candlelight Blvd., Brooksville, FL 34601

www.emeraldcreekcdd.org

Board of Supervisors Ron Bastyr Chairman

Shane O'Neil Vice Chairman
Bill Mazas Assistant Secretary
Cole Bastyr Assistant Secretary
Lynette Bastyr Assistant Secretary

District Manager Sean Craft Rizzetta & Company, Inc.

District Counsel John Vericker Straley, Robin, & Vericker

District Engineer Cliff Manuel Coastal Engineering Associates, Inc.

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to Office forty-eight advise the District at least (48)hours before meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

EMERALD CREEK COMMUNITY DEVELOPMENT DISTRICT

<u>District Office · Wesley Chapel, Florida (813) 994-1001</u>

<u>Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614</u>

<u>Emeraldcreekcdd.org</u>

August 26, 2025

Board of Supervisors Emerald Creek Community Development District

FINAL AGENDA

Dear Board Members:

The continued meeting of the Board of Supervisors of the Emerald Creek Community Development District will be held on Tuesday, September 2, 2025 at 11:00 a.m., at the offices of Coastal Engineering Associates, Inc., 966 Candlelight Blvd., Brooksville, Florida 34601. The following is the tentative agenda for the meeting:

BOS MEETING

	1110	
1.	CAL	LL TO ORDER
2.	AUI	DIENCE COMMENTS ON AGENDA ITEMS
3.	STA	AFF REPORTS
	A.	District Counsel
	B.	Interim Engineer
	C.	District Manager
		i. Presentation of District Manager ReportTab 1
		ii. Review of 2 nd Quarter Website Audit ReportTab 2
4.	BUS	SINESS ITEMS
	A.	Public Hearing on Fiscal Year 2025-2026 Final Budget
		 Consideration of Resolution 2025-05; Adopting
		Fiscal Year 2025-2026 BudgetTab 3
	B.	Consideration of Developer Budget Funding AgreementTab 4
	C.	Discussion of 2025/2026 EGIS Insurance and Invoice
5.	BUS	SINESS ADMINISTRATION
	A.	Consideration of the Regular Meeting Minutes for
		August 5, 2025Tab 5
	B.	Ratification of Operation & Maintenance Expenditures
		for July 2025Tab 6

6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS

7. ADJOURNMENT

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,
Sean Craft
Sean Craft
District Manager

Tab 1



UPCOMING DATES TO REMEMBER

✓ Next Regular Meeting: TBD

District Manager's Report September 2

2025

FINANCIAL SUMMARY	7/31/2025
General Fund Cash Balance General Fund Annual Budget	\$0 \$146,608
YTD Budget	\$124,708
YTD Actual	\$61,351
General Fund Expense Variance: \$63,357	Under Budget

Tab 2



Quarterly Compliance Audit Report

Emerald Creek CDD

Date: July 2025 - 2nd Quarter **Prepared for:** Matthew Huber

Developer: Rizzetta **Insurance agency:**



Preparer:

Susan Morgan - SchoolStatus Compliance
ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Audit results

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in <u>Florida Statute Chapter</u> 189.069.



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – WCAG 2.1, which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. <u>189.069</u>, every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the <u>WCAG 2.1</u> levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* NOTE: Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. PDF remediation and ongoing auditing is critical to maintaining compliance.



Accessibility Grading Criteria

Passed	Description
Passed	Website errors* O WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

^{*}Errors represent less than 5% of the page count are considered passing

^{**}Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements Result: PASSED

Compliance Criteria

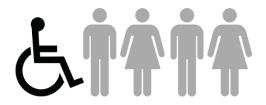
Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
X	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
X	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.

19% of population has a disability.



Sight, hearing, physical, cognitive.

The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: http://webaim.org/resources/contrastchecker



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: http://webaim.org/techniques/alttext



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A "skip navigation" option is also required. Consider using WAI-ARIA for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: http://webaim.org/techniques/skipnav

Q

Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no 'click here' please) are just some ways to help everyone find what they're searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: http://webaim.org/techniques/sitetools/



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: http://webaim.org/techniques/tables/data



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: http://webaim.org/techniques/acrobat/acrobat



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: http://webaim.org/techniques/captions



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: http://webaim.org/techniques/forms



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (eg., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 3

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE EMERALD CREEK COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; APPROVING THE FORM OF A BUDGET FUNDING AGREEMENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors ("**Board**") of the Emerald Creek Community Development District ("**District**") a proposed budget for the next ensuing budget year ("**Proposed Budget**"), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes:

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year; and

WHEREAS, Northwest Land LLC ("**Developer**"), as the developer of certain lands within the District, has agreed to fund the FY 2025-2026 Budget as shown in the revenues line item of the FY 2025-2026 Budget pursuant to a budget funding agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- **a.** That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's records office, and hereby approves certain amendments thereto, as shown below.
- **b.** That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed

- necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's records office and identified as "The Budget for the Emerald Creek Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026".
- **d.** The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.
- Section 2. Appropriations. There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$______, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year.
- **Section 3. Budget Amendments.** Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:
 - **a.** The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
 - **b.** The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
 - c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Approving the Form of a Budget Funding Agreement with Developer. The Budget Funding Agreement between the District and Developer attached hereto as Exhibit B is hereby approved in substantial form. The Chair or the Vice-Chair of the Board are hereby authorized and directed to execute and deliver said agreement on behalf of and in the name of the District. The Secretary or any Assistant Secretary of the Board are hereby authorized to attest such execution. Any additions, deletions or modifications may be made and approved by the Chair or the Vice-Chair and their execution of the agreement shall be conclusive evidence of such approval.

Section 5. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on September 2, 2025.

Attested By:	Emerald Creek Community Development District		
Secretary/Assistant Secretary	Name: Chair of the Board of Supervisors		

Exhibit A: FY 2025-2026 Adopted Budget

Exhibit B: Form of Budget Funding Agreement with Developer

Exhibit A



Emerald Creek Community Development District

Emeraldcreekcdd.org

Proposed Final Budget Fiscal Year 2025-2026

	<u>Page</u>
General Fund Budget for Fiscal Year 2025/2026	3
General Fund Budget Account Category Descriptions	5



En	nerald Creek Cor	pposed Budget mmunity Develo General Fund al Year 2025/2026	pment District				Prior Actuals			Comments
	Actual YTD through 07/31/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025	Actual FY 2	2/23 Acti	ual FY 23/24	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	- \$	-	
	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$	- \$	-	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	- \$	-	
	\$ 2	\$ 2	\$ -	\$ 2	\$ -	\$ -	\$	- \$	-	
					•					
	\$ - \$ 74,066	\$ - \$ 88,879	\$ - \$ 146,608			\$ - \$ (59,662)	\$	- \$ - \$	74,434.00	Anticipated reduced activity for FY 25/26
	* 74.000	* 00.000	* 440,000	ф (F7 70C)	* 00 040	* (50.000)	•	.	74.424.00	
	\$ 74,068	\$ 88,882	\$ 146,608	\$ (57,726)	\$ 86,946	\$ (59,662)	 	- \$	74,434.00	
	\$ 74,068	\$ 88,882	\$ 146,608	\$ (57,726)	\$ 86,946	\$ (59,662)	\$	- \$	74,434.00	
Roll are										
	\$ 4,400	\$ 5,280	\$ 9,000	\$ 3,720	\$ 9,000	\$ -	<u> </u>	- \$	6,600.00	
	¥ 7,700	5,200	ψ 0,000	Ψ 0,120	Ψ 0,000			Ψ	3,000.00	
	\$ 16,000				\$ 7,200		\$	- \$	10,968.00	Reduced Activity Rate
	\$ 3,500				\$ 1,400		\$	- \$	3,071.00	Reduced Activity Rate
	\$ -	\$ -	\$ 500				\$	- \$	-	Issuance of bonds

	rax Roll	Ψ	-	Φ	- D	- ф	-	Ф -	Ф	l l	4 7	-	Ф		
6	Off Roll*	\$	-	\$	- \$	- \$	-	-	\$		\$	-	\$	-	
7															
8	Assessment Revenue Subtotal	\$	-	\$	- \$	- \$	-	\$ -	\$	-	\$	-	\$	-	
9															
10	OTHER REVENUES														
11											1				
12	Interest Earnings														
13	Interest Earnings	\$	2	\$	2 \$	- \$	2	\$ -	\$	-	\$	-	\$	-	
14	Contributions & Donations from Private Sources														
15	Balance Forward from Prior Year	\$	-	\$	- \$	- \$	-	\$ -	\$	-	\$	-	\$	-	
16	Developer Contributions	\$	74,066	\$	88,879 \$	146,608 \$	(57,729)	\$ 86,946	\$ \$	(59,662)	\$	-	\$	74,434.00	Anticipated reduced activity for F
17															
18	Other Revenue Subtotal	\$	74,068	\$	88,882 \$	146,608 \$	(57,726)	\$ 86,946	\$ \$	(59,662)	\$	-	\$	74,434.00	
19															
20	TOTAL REVENUES	\$	74,068	\$	88,882 \$	146,608 \$	(57,726)	\$ 86,946	\$	(59,662)	\$	-	\$	74,434.00	
21	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.														
22															
23	EXPENDITURES - ADMINISTRATIVE														
24															
25	Legislative														
26	Supervisor Fees	\$	4,400	\$	5,280 \$	9,000 \$	3,720	\$ 9,000	\$		\$		\$	6,600.00	
27	Financial & Administrative	· ·	,	,	-, +		-, -	, ,,,,,	+		 				
28	Accounting Services	\$	16,000	\$	19,200 \$	19,200 \$	-	\$ 7,200	\$	(12,000)	\$	-	\$	10,968.00	Reduced Activity Rate
29	Administrative Services	\$	3,500		4,200 \$	4,200 \$		\$ 1,400		(2,800)	\$	-	\$	3,071.00	Reduced Activity Rate
30	Arbitrage Rebate Calculation	\$		\$	- \$	500 \$	500) \$	-	\$	-	\$		Issuance of bonds
31	Auditing Services	\$	3,400	\$	3,400 \$	3,500 \$	100			-	\$	-	\$	_	
32	Disclosure Report	\$		\$	- \$	5,000 \$	5,000			-	\$	-	\$	_	Issuance of bonds
33	District Engineer	\$	-	\$	- \$	7,500 \$	7,500			-	\$	-	\$	-	
34	District Management	\$	17,500	\$	21,000 \$	21,000 \$		\$ 5,185		(15,815)	\$	-	\$	14,039.00	Reduced Activity Rate
35	Dues, Licenses & Fees	\$	175		210 \$	175 \$	(35)		5 \$	-	\$	-	\$	150.00	,
36	Financial & Revenue Collections	\$	_	\$	- \$	3,600 \$	3,600			144	\$	-	\$	_	
37	Legal Advertising	\$	281	<u> </u>	337 \$	2,400 \$	2,063			-	\$	-	\$	5,208.00	
38	Miscellaneous Fees	\$	-	\$	- \$	500 \$	500) \$	-	\$	-	\$	_	
39	Miscellaneous Mailings	\$	-	\$	- \$	500 \$	500) \$	-	\$	-	\$	_	
40	Public Officials Liability Insurance	\$	2,250		2,250 \$	3,000 \$	750				\$	-	\$	1,683.00	
41	Tax Collector /Property Appraiser Fees	\$	-	\$	- \$	250 \$	250) \$	-	\$	-	\$	_	
42	Website Hosting, Maintenance, Backup (and Email)	\$	2,537		3,044 \$	4,000 \$	956			(2,800)	\$	-	\$	3,466.00	Reduced Activity Rate
43	Legal Counsel	-	· · · · · · · · · · · · · · · · · · ·											· · · · · · · · · · · · · · · · · · ·	,
44	District Counsel	\$	8,558	\$	10,270 \$	29,500 \$	19,230	\$ 29,500	\$	-	\$	-	\$	28,692.00	
45		·	, -		, ,	, ,	,							· ·	
46	Administrative Subtotal	\$	58,601	\$	69,191 \$	113,825 \$	44,634	\$ 80,554	\$	(33,271)	\$	-	\$	73,877.00	
47															
48	EXPENDITURES - FIELD OPERATIONS														
		+							4-		1 				
49										ì	\				

Chart of Accounts Classification

ASSESSMENT REVENUES

Special Assessments

Tax Roll*

3

Proposed Budget Emerald Creek Community Development District

General Fund Fiscal Year 2025/2026

	Chart of Accounts Classification	I YTD through 07/31/25	Projected Annual Totals 2024/2025	Ar	nnual Budget for 2024/2025	Pi	rojected Budget variance for 2024/2025	Budget for 2025/2026	idget Increase Decrease) vs 2024/2025
50	Other Physical Environment								
51	General Liability Insurance	\$ 2,750	\$ 2,750	\$	4,166	\$	1,416	\$ 4,166	\$ -
52	Property Insurance	\$ -	\$ -	\$	3,617	\$	3,617	\$ -	\$ (3,617)
53	Contingency								_
54	Miscellaneous Contingency	\$ -	\$ -	\$	25,000	\$	25,000	\$ -	\$ (25,000)
55									_
56	Field Operations Subtotal	\$ 2,750	\$ 2,750	\$	32,783	\$	30,033	\$ 4,166	\$ (28,617)
57									
58	TOTAL EXPENDITURES	\$ 61,351	\$ 71,941	\$	146,608	\$	74,667	\$ 84,720	\$ (61,888)
59									
60	EXCESS OF REVENUES OVER EXPENDITURES	\$ 12,717	\$ 16,941	\$	-	\$	16,941	\$ 2,226	\$ 2,226
61									

Prior Actuals

Actual FY 22/23	Actual FY 23/24
\$ -	\$ 2,057.00
\$ -	\$ -
\$ -	\$ -
\$ -	\$ 2,057
\$ -	\$ 75,934
\$ -	\$ (1,500)
	, , ,

Comments

Projected 10% increase

Not needed at this time per DC

Not needed at this time per DC

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

EXPENDITURES - ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.



Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.



Tab 4

FY 2025-2026 Budget Funding Agreement

(Emerald Creek Community Development District)

This FY 2025-2026 Budget Funding Agreement (this "Agreement") is made and entered into as of August 5, 2025, between the **Emerald Creek Community Development District**, a local unit of special-purpose government, established pursuant to Chapter 190, Florida Statutes (the "**District**"), whose mailing address is 3434 Colwell Avenue, Ste. 200, Tampa, Florida 33614 and **Northwest Land LLC**, a Florida limited liability Company (the "**Developer**"), whose mailing address is 18125 Wayne Road, Odessa, Florida 33556.

Recitals

WHEREAS, the District was established for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is adopting its budget for fiscal year 2025-2026 as attached hereto as **Exhibit A** (the "FY 2025-2026 Budget"), which commences on October 1, 2025, and concludes on September 30, 2026;

WHEREAS, the District has the option of levying non-ad valorem assessments on all lands that will benefit from the activities set forth in the FY 2025-2026 Budget, and/or utilizing such other revenue sources as may be available to it;

WHEREAS, the District is willing to allow the Developer to provide such funds as are necessary to allow the District to proceed with its activities as described the FY 2025-2026 Budget so long as payment is timely provided;

WHEREAS, the Developer presently owns certain property within the District as reflected on the assessment roll on file with the District Manager (the "**Property**");

WHEREAS, the Developer agrees that the activities of the District described in the FY 2025-2026 Budget provide a special and peculiar benefit to the Property that is equal to or in excess of the expenses reflected in the FY 2025-2026 Budget; and

WHEREAS, the Developer has agreed to enter into this Agreement in addition to the non-ad valorem special assessments allocated to the Property to fund the activities of the District as set forth in the FY 2025-2026 Budget.

Operative Provisions

Now, therefore, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

2. FY 2025-2026 Budget Revisions. The District and Developer agree that the FY 2025-2026 Budget shall be revised at the end of the 2025-2026 fiscal year to reflect the actual expenditures of the District for the period beginning on October 1, 2025 and ending on September 30, 2026. The Developer shall not be responsible for any additional costs other than those costs provided for in the FY 2025-2026 Budget. However, if the actual expenditures of the District are less than the amount shown in the FY 2025-2026 Budget, the Developer's funding obligations under this Agreement shall be reduced by that amount.

3. Right to Lien Property.

- a. The District shall have the right to file a continuing lien ("Lien") upon the Property for all payments due and owing under this Agreement and for interest thereon, and for reasonable attorneys' fees, paralegals' fees, expenses and court costs incurred by the District incident to the collection of funds under this Agreement or for enforcement of this Lien. In the event the Developer sells any portion of the Property after the execution of this Agreement, the Developer's rights and obligations under this Agreement shall remain the same, provided however that the District shall only have the right to file a Lien upon the remaining Property owned by the Developer.
- b. The Lien shall be effective as of the date and time of the recording of a "Notice of Lien for the FY 2025-2026 Budget" in the public records of Hernando County, Florida, stating among other things, the description of the real property and the amount due as of the recording of the Notice, and the existence of this Agreement.
- c. The District Manager, in its sole discretion, is hereby authorized by the District to file the Notice on behalf of the District, without the need of further Board action authorizing or directing such filing. At the District Manager's direction, the District may also bring an action at law against the record title holders to the Property to pay the amount due under this Agreement, may foreclose the Lien against the Property in any manner authorized by law, or may levy special assessments for the Lien amount and certify them for collection by the tax collector.
- **4. Default**. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right to seek specific performance of the Developer's payment obligations under this Agreement, but shall not include special, consequential, or punitive damages.
- 5. Enforcement and Attorney Fees. In the event either party is required to enforce this Agreement, then the prevailing party shall be entitled to all fees and costs, including reasonable attorney's fees and costs, from the non-prevailing party.
- **6. Governing Law and Venue**. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida with venue in the county where the District is located.
- 7. Interpretation. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.
- **8. Termination of Agreement**. The Agreement shall be effective upon execution by both parties hereto and shall remain in force until the end of the 2025-2026 fiscal year on September 30, 2026.

The lien and enforcement provisions of this Agreement shall survive its termination, until all payments due under this Agreement are paid in full.

- 9. Third Parties. This Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.
- **10. Amendments**. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.
- **11. Assignment**. This Agreement may be assigned, in whole or in part, by either party only upon the written consent of the other, which consent shall not be unreasonably withheld.
- **12. Authority**. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.
- **13. Entire Agreement**. This instrument shall constitute the final and complete expression of this Agreement between the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

Northwest Land LLC,	Emerald Creek Community				
a Florida limited liability company	Development District				
Name:	Name:				
Title:	Chair/Vice-Chair of the Board of Supervisors				

Exhibit A: FY 2025-2026 Budget

Tab 5

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The Regular Meeting of the Board of Supervisors of Emerald Creek Community Development District to be held on Tuesday, August 5, 2025, 2025 at 11:00 a.m. at the offices of Coastal Engineering Associates, Inc., located at 966 Candlelight Blvd., Brooksville, FL 34601.

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any

matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon

> **EMERALD CREEK** COMMUNITY DEVELOPMENT DISTRICT

Present and constituting a quorum:

which such appeal is to be based.

Ron Bastyr	Board Supervisor, Chairman
Shane O'Neil	Board Supervisor, Vice Chairman
Cole Bastyr	Board Supervisor, Assistant Secretary
Lynette Bastyr	Board Supervisor, Assistant Secretary

Also present were:

Wesley Elias District Manager, Rizzetta & Company, Inc.

John Vericker District Counsel, Straley Robin Vericker (via phone)

Audience **Not Present**

FIRST ORDER OF BUSINESS

Call to Order

Mr. Elias called the meeting to order at 11:00 a.m., confirming a quorum for the meeting.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience members present.

THIRD ORDER OF BUSINESS

Staff Reports

- Α. **District Counsel**
 - Mr. Vericker stated that he had nothing to report.
- В. District Engineer

Not present/No report

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C. District Manager

FOURTH ORDER OF BUSINESS

Mr. Elias presented his District Manager report and reminded the Board that the next regular meeting is on September 2, 2025, at 11:00 a.m.

the Emerald Creek Community Development District.

Public 2025/2026

Fiscal on

Year Hearing

The Board asked that Mr. Elias and Mr. Brizendine review the budget and reduce

On a motion from Mr. R. Bastyr, seconded by Mr. O'Neil with all in favor, the Board of Supervisors opened the public hearing on the fiscal year 2025/2026 final budget, for

On a motion from Mr. R. Bastyr, seconded by Mr. O'Neil with all in favor, the Board of Supervisors continued the public hearing on the fiscal year 2025/2026 final budget to September 2, 2025, at 11:00, a.m. at the offices of Coastal Engineering Associates, Inc., located at 966 Candlelight Blvd., Brooksville, FL 34601. for the Emerald Creek Community Development District.

Consideration of Resolution 2025-05; Adopting Fiscal Year 2025/2026 i. Final Budget

On a motion from Mr. R. Bastyr, seconded by Mr. O'Neil with all in favor, the Board of Supervisors tabled consideration of Resolution 2025-05 until September 2, 2025, at 11:00, a.m. at the offices of Coastal Engineering Associates, Inc., located at 966 Candlelight Blvd., Brooksville, FL 34601. for the Emerald Creek Community **Development District.**

FIFTH ORDER OF BUSINESS

Consideration of Developer Budget **Funding Agreement**

This matter was tabled until the September meeting.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-06; **Setting Meeting Dates for 2025/2026**

Mr. Elias presented the resolution highlighting the proposed meeting times and dates that coincide with the current schedule.

On a motion from Mr. R. Bastyr, seconded by Mr. O'Neil, with all in favor, the Board of Supervisors adopted Resolution 2025-06, setting the meeting schedule for fiscal year 2025/2026, as presented, for the Emerald Creek Community Development District.

EMERALD CREEK COMMUNITY DEVELOPMENT DISTRICT August 5, 2025 - Minutes of Meeting Page 3

SEVENTH ORDER OF BUSINESS	Consideration of Addendum to District Management Services Contract
On a motion from Mr. R. Bastyr, seconded be Supervisors approved the addendum to the I the Emerald Creek Community Development	District Management Services contract, for
EIGHTH ORDER OF BUSINESS	Consideration of the Continued Meeting Minutes for June 4, 2025
On a motion from Mr. R. Bastyr, seconded to Supervisors approved the Continued Meeting for the Emerald Creek Community Development	ng Minutes for June 4 2025, as presented,
NINTH ORDER OF BUSINESS	Consideration of Operations & Maintenance Expenditures May and June 2025
On a motion from Mr. R. Bastyr, seconded to Supervisors ratified the Operation and Mainte and June (\$0.00), as presented, for the Eme	enance expenditures for May 2025 (\$0.00)
TENTH ORDER OF BUSINESS	Supervisor Requests/ Audience Comments
No Supervisor Requests.	
ELEVENTH ORDER OF BUSINESS	Adjournment
On a motion from Mr. R. Bastyr, seconded to Supervisors adjourned the meeting at 11:18 Development District.	
Assistant Secretary	Chairman / Vice-Chairman

Tab 6

Emerald Creek COMMUNITY DEVELOPMENT DISTRICT

<u>DISTRICT OFFICE · Wesley Chapel, FL (813) 993-1001</u>

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures July 2025 For Board Approval

No Operations and Maintenance Expenses were paid from July 1, 2025 through July 31, 2025. Therefore, there are no new items to present at this time.

Approval of Expenditures:	
Chairman	
Vice Chairman	
Assistant Secretary	