



***SWEETWATER CREEK  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Budget Workshop***

***Tuesday  
April 21, 2026  
10:00 a.m.***

***Location:  
1865 North Loop Parkway,  
St. Augustine, FL 32095***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Sweetwater Creek Community Development District

c/o Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, FL 32746  
321-263-0132

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Board of Supervisors  
**Sweetwater Creek Community Development District**

Dear Board Members,

The Budget Workshop of the Board of Supervisors of the Sweetwater Creek Community Development District is scheduled for **Tuesday, April 21, 2026, at 10:00 a.m.** at the **1865 North Loop Parkway, St. Augustine, FL 32095.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (904) 386-0186 or [Howard@cddmanagers.com](mailto:Howard@cddmanagers.com). We look forward to seeing you at the meeting.

Sincerely,

*Howard McGaffney*

Howard McGaffney  
District Manager

Cc: Attorney  
Engineer  
District Records

# Sweetwater Creek Community Development District

Meeting Date: Tuesday, April 21, 2026

Time: 10:00 AM

Location: Fitness Center, 1865 N. Loop Pkwy, St. Augustine, FL 32095

## *Agenda*

### **I. Roll Call**

### **II. Audience Comments – *(limited to 3 minutes per individual for agenda items)***

**PUBLIC CONDUCT:** The Audience Comments portion of the agenda is where members of the public may make remarks on matters that concern the District. Each member of the public is limited to three (3) minutes. Speakers shall refrain from disorderly conduct, including launching personal attacks on the Board of Supervisors or District staff. Audience Comments is not intended to be a Q&A session and Board members are not obligated to provide an immediate response to questions posed during the public comment period.

### **III. Presentation of Proof of Publication(s)**

[Exhibit 1](#)

[Pg. 6](#)

### **IV. Discussion Topics**

#### **A. FY 2026-207 Proposed Budget**

[Exhibit 2](#)

[Pgs. 8-12](#)

### **V. Supervisors' Requests**

### **VI. General Manager's Updates**

### **VII. Audience Comments – *(limited to 3 minutes per individual for non-agenda items)***

**VIII. Next Meeting Quorum Check: May 7 at 4:00PM**

Kristen Cohen	<input type="checkbox"/> <b>IN PERSON</b>	<input type="checkbox"/> <b>REMOTE</b>	<input type="checkbox"/> <b>NO</b>
Gary LaCombe	<input type="checkbox"/> <b>IN PERSON</b>	<input type="checkbox"/> <b>REMOTE</b>	<input type="checkbox"/> <b>NO</b>
Daniel Colin	<input type="checkbox"/> <b>IN PERSON</b>	<input type="checkbox"/> <b>REMOTE</b>	<input type="checkbox"/> <b>NO</b>
Ron Cervelli	<input type="checkbox"/> <b>IN PERSON</b>	<input type="checkbox"/> <b>REMOTE</b>	<input type="checkbox"/> <b>NO</b>
Stephen Handler	<input type="checkbox"/> <b>IN PERSON</b>	<input type="checkbox"/> <b>REMOTE</b>	<input type="checkbox"/> <b>NO</b>

**IX. Adjournment**

# EXHIBIT 1

## Ad Preview

### **SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT NOTICE OF WORKSHOP**

The Board of Supervisors of the Sweetwater Creek Community Development District ("District") will hold a public workshop on **April 21, 2026, at 10:00 a.m., at 1865 North Loop Parkway, St. Augustine, Florida 32095**. The purpose of the public workshop is to discuss the District's Fiscal Year 2026-2027 budget and other business of the District.

The workshop is open to the public and will be conducted in accordance with provisions of Florida law. Copies of the agenda for the workshop may be obtained by contacting the office of the District Manager, c/o Vesta District Services, by mail at 250 International Parkway, Suite 208, Lake Mary, Florida 32746 or by phone at (321) 263-0132 (the "District Manager's Office"), during normal business hours. The public workshop may be continued to a date, time, and place to be specified on the record at the workshop. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at a public workshop because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the public workshop. 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), for aid in contacting the District Manager's Office.

No Board decisions shall be made at the public workshop. However, please be advised that any person who decides to appeal any decision made by the Board with respect to any matter is advised that this same 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 such appeal is to be based.

Howard McGaffney  
District Manager

## EXHIBIT 2

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

	<b>FY 2025 ACTUALS</b>	<b>FY 2026 ADOPTED</b>	<b>FY 2026 YTD (10/1-2/28)</b>	<b>FY 2027 PROPOSED</b>	<b>VARIANCE FY26-FY27</b>
<b>REVENUES</b>					
SPECIAL ASSESSMENTS - TAX ROLL	\$ 1,888,814	\$ 1,981,623	\$ 1,920,314	\$ 1,888,974	\$ (92,649)
INTEREST/MISCELLANEOUS	41,810	30,000	10,275	30,000	-
FITNESS CENTER REVENUE	9,911	4,500	4,710	5,000	500
MERCHANDISE REVENUES (NEW)	-	-	-	-	-
NON-RESIDENT MEMBERSHIP (NEW)	-	-	-	-	-
INSURANCE PROCEEDS	1,820	-	-	-	-
MISCELLANEOUS REVENUE	101	-	-	-	-
COST SHARING - MARSHALL CREEK REVENUE	97,561	-	-	-	-
<b>TOTAL REVENUES</b>	<b>2,040,017</b>	<b>2,016,123</b>	<b>1,935,298</b>	<b>1,923,974</b>	<b>(92,149)</b>
<b>EXPENDITURES</b>					
<b>GENERAL &amp; ADMINISTRATIVE</b>					
SUPERVISOR FEES	13,800	14,000	6,600	14,000	-
ENGINEERING FEES	26,574	20,000	26,309	20,000	-
DISTRICT COUNSEL	100,875	65,000	54,036	70,000	5,000
ANNUAL AUDIT	3,800	3,800	-	4,100	300
ASSESSMENT ROLL	6,033	5,460	7,583	5,150	(310)
ARBITRAGE	-	500	450	500	-
DISSEMINATION AGENT	4,593	5,788	5,000	5,150	(638)
TRUSTEE FEES	3,771	4,139	3,143	4,139	-
MANAGEMENT FEES	45,037	46,410	20,468	28,840	(17,570)
ADMINISTRATIVE SERVICES	-	-	-	12,360	12,360
ACCOUNTING SERVICES	-	-	-	17,223	17,223
INFORMATION TECHNOLOGY	1,235	1,556	-	1,600	44
WEBSITE MAINTENANCE	1,049	1,092	-	1,211	119
TELEPHONE	503	742	-	-	(742)
POSTAGE & DELIVERY	4,537	3,300	189	3,300	-
PUBLIC OFFICIAL INSURANCE	4,374	5,400	5,486	6,035	635
COPIES	3,798	4,200	638	3,000	(1,200)
LEGAL ADVERTISING	2,168	2,000	1,334	2,000	-
MISCELLANEOUS	685	1,500	737	1,500	-
DUES, LICENSES & SUBSCRIPTIONS	667	175	175	175	-
WORKERS COMP INSURANCE	850	-	-	900	900
COST SHARE EXPENSE - MARSHALL CREEK CDD	-	100,000	-	-	(100,000)
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>224,350</b>	<b>285,062</b>	<b>132,148</b>	<b>201,183</b>	<b>(83,879)</b>
<b>FIELD OPERATIONS &amp; MAINTENANCE</b>					
UTILITIES - ELECTRIC	78,927	82,500	32,983	82,900	400
GENERAL INSURANCE/WORKERS COMP	5,892	6,629	6,246	6,871	242
LANDSCAPE MAINTENANCE	291,276	300,014	125,409	327,557	27,543
LANDSCAPE IMPROVEMENTS	27,518	50,000	8,080	100,000	50,000
MULCH	50,000	50,000	2,862	57,629	7,629
LAKE MAINTENANCE	25,469	25,469	10,612	28,016	2,547
FOUNTAIN MAINTENANCE	2,419	1,500	7,373	5,000	3,500
IRRIGATION REPAIRS & MAINTENANCE	40,259	50,000	6,778	50,000	-
BACKFLOW REPAIRS & MAINTENANCE (NEW)	-	-	-	10,000	10,000
VEHICLE REPAIRS & MAINTENANCE (NEW)	-	-	-	2,000	2,000
EQUIPMENT REPAIRS & MAINTENANCE (NEW)	-	-	-	1,000	1,000
FUEL (NEW)	-	-	-	1,500	1,500
STORM CLEAN-UP	-	10,000	-	10,000	-
FIELD REPAIRS & MAINTENANCE	35,437	36,000	2,075	36,000	-
TREE REMOVALS	6,650	14,000	2,500	14,000	-
TREE REPLACEMENTS	1,820	2,000	-	2,000	-
TREE PRUNING	5,480	17,000	10,145	17,000	-
STREETLIGHT MAINTENANCE & REPAIRS	-	2,250	-	2,250	-
SIGNAGE MAINTENANCE & REPAIRS	-	1,000	502	2,000	1,000
HOLIDAY DECORATION	4,151	5,000	3,446	5,000	-

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

	<b>FY 2025 ACTUALS</b>	<b>FY 2026 ADOPTED</b>	<b>FY 2026 YTD (10/1-2/28)</b>	<b>FY 2027 PROPOSED</b>	<b>VARIANCE FY26-FY27</b>
MISCELLANEOUS FIELD SUPPLIES	2,041	3,500	301	3,500	-
<b>TOTAL GENERAL &amp; ADMINISTRATIVE</b>	<b>577,339</b>	<b>656,862</b>	<b>219,312</b>	<b>764,223</b>	<b>107,361</b>
<b>AMENITY OPERATIONS &amp; MAINTENANCE</b>					
<b><u>ADMINISTRATIVE</u></b>					
PROPERTY & CASUALTY INSURANCE	40,216	43,933	41,902	46,092	2,159
AUTOMOBILE INSURANCE	-	-	1,662	3,300	3,300
FACILITY MANAGEMENT	-	291,523	124,012	454,146	162,623
PRERFORMANCE INCENTIVE	8,492	10,000	10,000	14,000	4,000
INFO TECHNOLOGY	795	1,000	-	1,000	-
LICENSES & PERMITS	350	770	-	870	100
SUBSCRIPTIONS & MEMBERSHIPS	2,075	2,040	1,130	2,040	-
TRAINING	706	500	-	1,000	500
TRAVEL & PER DIEM	219	-	-	1,000	1,000
OFFICE SUPPLIES	2,579	2,500	757	2,500	-
OFFICE EQUIPMENT	4,341	2,500	963	2,500	-
COMMUNICATION-TELEPHONE/INTERNET/TV	9,637	9,600	4,231	10,000	400
INTERNET/TELEPHONE-GUARD HOUSE	2,701	2,000	749	2,000	-
FIELD MANAGEMENT FEES	93,520	97,232	32,994	-	(97,232)
<b>DISTRICT HORTICULTURALIST (NEW)</b>	-	-	-	12,000	12,000
FACILITY MAINTENANCE-COST SHARE	287,452	20,000	-	-	(20,000)
<del>OPERATING SUPPLIES-UNIFORMS</del>	579	500	55	500	-
<b><u>GENERAL UTILITIES</u></b>	76,193	90,585	34,703	-	(90,585)
<b>ELECTRIC (NEW)</b>	-	-	-	30,000	30,000
<b>WATER &amp; SEWER (NEW)</b>	-	-	-	30,000	30,000
<b>GAS / PROPANE (NEW)</b>	-	-	-	30,000	30,000
REFUSE REMOVAL	10,583	9,600	4,751	12,000	2,400
<b><u>SECURITY</u></b>	41,350	41,857	17,431	-	(41,857)
<b>GATE ACCESS CONTROL CONTRACT (NEW)</b>	-	-	-	42,000	42,000
<b>OFF DUTY PATROL (NEW)</b>	-	-	-	16,320	16,320
<b>GUARD HOUSE, GATE REPAIRS &amp; MAINTENANCE</b>	868	5,000	2,333	5,000	-
JANITORIAL SERVICES	42,032	45,640	24,046	-	(45,640)
<b><u>PARKS AND RECREATION</u></b>					
AMENITY LANDSCAPE MAINTENANCE & IMPROVEMENTS	46,082	50,000	11,463	-	(50,000)
DOG PARK REPAIRS & MAINTENANCE	1,596	6,000	414	6,000	-
PARK MULCH	5,810	5,000	3,600	-	(5,000)
MISCELLANEOUS <del>FIELD</del> SUPPLIES	1,782	2,000	3,434	2,000	-
BUILDINGS REPAIRS & MAINTENANCE	53,534	36,000	7,106	26,000	(10,000)
PEST CONTROL	1,396	1,800	837	1,800	-
POOL MAINTENANCE-CONTRACT	16,995	20,442	-	-	(20,442)
POOL REPAIRS & MAINTENANCE	10,012	3,000	811	6,000	3,000
POOL CHEMICALS	27,699	30,000	10,736	35,000	5,000
SIGNAGE & AMENITY REPAIRS	1,579	300	-	-	(300)
SPECIAL EVENTS	2,754	2,000	1,864	2,000	-
PARK REPAIR & MAINTENANCE	8,585	10,000	94	10,000	-
PICKLEBALL REPAIR & MAINTENANCE	9,438	3,000	441	3,000	-
GUARDHOUSE MAINTENANCE	15	2,500	-	2,500	-
PLAYGROUND REPAIRS & MAINTENANCE	7,139	5,000	-	5,000	-
<b><u>FITNESS CENTER</u></b>					
PROFESSIONAL SERVICES-OUTSIDE FITNESS	41,805	60,000	18,473	60,000	-
FITNESS EQUIPMENT REPAIRS & MAINTENANCE	2,925	5,000	2,298	5,000	-
FITNESS EQUIPMENT RENTAL	33,761	30,477	14,193	31,000	523
OPERATING SUPPLIES-SPA&PAPER (MOVED)	3,538	4,000	1,261	4,000	-
CLEANING SUPPLIES (MOVED)	9,553	10,000	1,257	18,000	8,000
<b>HVAC MAINTENANCE (NEW)</b>	-	-	-	10,000	10,000
<b>FITNESS CENTER MERCHANDISE (NEW)</b>	-	-	-	10,000	10,000
MINIATURE GOLF COURSE MAINTENANCE	355	500	70	-	(500)

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

	<b>FY 2025 ACTUALS</b>	<b>FY 2026 ADOPTED</b>	<b>FY 2026 YTD (10/1-2/28)</b>	<b>FY 2027 PROPOSED</b>	<b>VARIANCE FY26-FY27</b>
MISCELLANEOUS FITNESS SUPPLIES	702	4,000	6,194	3,000	(1,000)
CAPITAL OUTLAY - MACHINERY & EQUIPMENT	4,302	6,400	-	-	(6,400)
CAPITAL OUTLAY	23,702	-	582	-	-
<b>TOTAL AMENITIES</b>	<b>939,748</b>	<b>974,199</b>	<b>386,846</b>	<b>958,568</b>	<b>(15,631)</b>
<b>RESERVE</b>					
CAPITAL RESERVE CONTRIBUTION	-	100,000	-	-	(100,000)
<b>TOTAL RESERVE</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,741,437</b>	<b>2,016,123</b>	<b>738,306</b>	<b>1,923,974</b>	<b>(92,149)</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>298,579</b>	<b>-</b>	<b>1,196,993</b>	<b>-</b>	<b>-</b>

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

	<b>FY 2025 ACTUALS</b>	<b>FY 2026 ADOPTED</b>	<b>FY 2026 YTD (10/1-2/28)</b>	<b>FY 2027 PROPOSED</b>	<b>VARIANCE FY26-FY27</b>
<b>REVENUES</b>					
SPECIAL ASSESSMENTS - TAX ROLL	\$ -	\$ -	\$ -	\$ 175,000	\$ 175,000
TRANSFER IN FROM GENERAL FUND	100,000	100,000	100,000	-	(100,000)
INTEREST/MISCELLANEOUS	14,205	10,000	6,469	10,000	-
FUND BLANCE FORWARD	-	-	-	65,000	65,000
<b>TOTAL REVENUES</b>	<b>114,205</b>	<b>110,000</b>	<b>106,469</b>	<b>250,000</b>	<b>140,000</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	64,931	-	22,537	250,000	250,000
REPAIR & MAINTENANCE	-	93,210	-	-	(93,210)
OTHER CURRENT CHARGES	461	600	-	-	(600)
RESERVE CONTRIBUTION	-	16,190	-	-	(16,190)
<b>TOTAL EXPENDITURES</b>	<b>65,392</b>	<b>110,000</b>	<b>22,537</b>	<b>250,000</b>	<b>140,000</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPEND.</b>	<b>48,813</b>	<b>-</b>	<b>83,932</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE ANALYSIS</b>					
FUND BALANCE BEGINNING	405,338	405,338	454,150	454,150	48,813
FUND BALANCE FORWARD				(65,000)	
NET CHANGE IN FUND BALANCE	48,813	-	83,932	-	-
<b>FUND BALANCE ENDING</b>	<b>454,150</b>	<b>405,338</b>	<b>538,083</b>	<b>389,150</b>	<b>48,813</b>

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

<b>OPERATIONS &amp; MAINTENANCE (O&amp;M) BUDGET</b>	
NET O&M BUDGET	\$1,888,974.00
COUNTY COLLECTION COSTS (2%)	\$40,190.94
EARLY PAYMENT DISCOUNT (4%)	\$80,381.87
<b>GROSS O&amp;M ASSESSMENT</b>	<b><u>\$2,009,546.81</u></b>

<b>CAPITAL RESERVE FUND (CRF) BUDGET</b>	
NET CRF BUDGET	\$175,000.00
COUNTY COLLECTION COSTS (2%)	\$3,723.40
EARLY PAYMENT DISCOUNT (4%)	\$7,446.81
<b>GROSS CRF ASSESSMENT</b>	<b><u>\$186,170.21</u></b>

UNIT TYPE	UNITS ASSESSED	ALLOCATION OF O&M ASSESSMENT					ALLOCATION OF O&M 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 O&M	O&M PER LOT
UP TO 63' LOT	469	1.00	469.00	58.17%	\$1,168,964.28	\$2,492.46	1.00	469.00	58.17%	\$108,296.22	\$230.91
63-73' LOT	166	1.16	192.56	23.88%	\$479,948.32	\$2,891.25	1.16	192.56	23.88%	\$44,463.80	\$267.85
80-88' LOT	42	1.40	58.80	7.29%	\$146,556.72	\$3,489.45	1.40	58.80	7.29%	\$13,577.44	\$323.27
90' LOT	4	1.43	5.72	0.71%	\$14,256.88	\$3,564.22	1.43	5.72	0.71%	\$1,320.80	\$330.20
MARSH (LESS THAN 15K SQ.FT.)	6	1.40	8.40	1.04%	\$20,936.67	\$3,489.45	1.40	8.40	1.04%	\$1,939.63	\$323.27
MARSH (15K-30K SQ.FT.)	35	1.43	50.05	6.21%	\$124,747.68	\$3,564.22	1.43	50.05	6.21%	\$11,556.98	\$330.20
MARSH (30K AND GREATER)	6	1.50	9.00	1.12%	\$22,432.15	\$3,738.69	1.50	9.00	1.12%	\$2,078.18	\$346.36
McCANN LOTS	8	1.59	12.72	1.58%	\$31,704.11	\$3,963.01	1.59	12.72	1.58%	\$2,937.16	\$367.14
	<b>736</b>		<b>806.25</b>	<b>100.00%</b>	<b><u>\$2,009,546.81</u></b>		<b>806.25</b>	<b>100.00%</b>	<b><u>\$186,170.21</u></b>		

UNIT TYPE	PER UNIT ANNUAL ASSESSMENT <sup>(2)</sup>	
	TOTAL O&M + CRF PER LOT	FY 2027 TOTAL PER UNIT <sup>(3)</sup>
UP TO 63' LOT	\$2,723.37	<b>\$2,723.37</b>
63-73' LOT	\$3,159.11	<b>\$3,159.11</b>
80-88' LOT	\$3,812.72	<b>\$3,812.72</b>
90' LOT	\$3,894.42	<b>\$3,894.42</b>
MARSH (LESS THAN 15K SQ.FT.)	\$3,812.72	<b>\$3,812.72</b>
MARSH (15K-30K SQ.FT.)	\$3,894.42	<b>\$3,894.42</b>
MARSH (30K AND GREATER)	\$4,085.05	<b>\$4,085.05</b>
McCANN LOTS	\$4,330.16	<b>\$4,330.16</b>

FY 2026 PER UNIT	VARIANCE	
	FY26 TO FY27 PER UNIT	% VARIANCE
\$2,614.71	\$108.66	4.16%
\$3,033.06	\$126.05	4.16%
\$3,660.59	\$152.12	4.16%
\$3,739.03	\$155.38	4.16%
\$3,660.59	\$152.12	4.16%
\$3,739.03	\$155.38	4.16%
\$3,922.06	\$162.99	4.16%
\$4,157.39	\$172.77	4.16%

<sup>(1)</sup> Reflects the total number of lots with Series 2019 debt outstanding.

<sup>(2)</sup> Annual debt service assessments per unit adopted in connection with the Series 2019 bond issuances. Annual Debt Service Assessments includes principal, interest, St. Johns County collection costs and early payment discounts.

<sup>(3)</sup> Annual assessments that will appear on the November, 2025 St. Johns County property tax bill. Amount shown includes all applicable county collection costs (2%) and early payment discounts (up to 4% if paid early).