MINUTES OF MEETING HILLS OF MINNEOLA COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Hills of Minneola Community Development District held Public Hearings and a Regular Meeting on August 25, 2025 at 1:00 p.m., at the City of Minneola City, Council Chambers, 800 N US Hwy 27, Minneola, Florida 34715.

Present:

Daniel Edwards Vice Chair

Trina Dziewior Assistant Secretary
Max Perlman Assistant Secretary

Also present:

Daniel Rom District Manager

Raymond Passaro Wrathell, Hunt and Associates, LLC

Vivek Babbar (via telephone) District Counsel

Residents Present:

Regina Cruz Tom Bianchi Ben Hermans Debra Zimmerman Dave Glass Mark Schmidt Chase Hansen Sorodjenie Varma

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 1:00 p.m.

Supervisors Edwards, Dziewior and Perlman were present. Supervisors Jerman and White were not present.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

Public Hearing on Adoption of Fiscal Year

2025/2026 Budget

A. Proof/Affidavit of Publication

The affidavit of publication was included for informational purposes.

B. Consideration of Resolution 2025-07 Adopting a Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; and Providing an Effective Date

Mr. Rom presented Resolution 2025-07. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes.

It was noted that General Fund expenditures are evenly allocated to all units. Separate Operation & Maintenance (O&M) expenditures are allocated to the North Residential and South Residential Special Revenue Funds (SRF), depending on which section the unit is in.

Mr. Rom reviewed the SRF North expenditures, which are funded only by the lots within the Pulte-Del Webb area, and the SRF South expenditures, which are funded only by the lots within the South Parcel.

Mr. Rom reviewed the Assessment Comparison, noting that South Parcel assessments are projected to increase by approximately \$34 to \$54 per unit, year-over-year, depending on the unit type. North Parcel assessments are projected to increase by approximately \$15 to \$24 per unit, year-over-year, depending on the unit type.

It was noted that the details of the O&M budgets are unchanged since they were last discussed at the April meeting.

On MOTION by Mr. Edwards and seconded by Mr. Perlman, with all in favor, the Public Hearing was opened.

Resident Mark Schmidt stated that his Realtor told him that his assessment would remain at \$2,100. Mr. Rom stated that information is not correct. The O&M portion of the CDD budget can fluctuate annually depending upon needs.

Resident Regina Cruz asked if the assessments increased due to the coupon rate increase.

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Resident Dave Glass stated that, when he first heard of Del Webb, he was aware that a hospital and a brewery would be coming to the area, but nothing was shared regarding the zoning for commercial areas. He understands that a fire department is coming and asked about any related CDD assessments.

On MOTION by Mr. Edwards and seconded by Ms. Dziewior, with all in favor, the Public Hearing was closed.

Mr. Edwards stated that assessments are comprised of two components. The Debt Service portion and the O&M portion. The Debt Service portion of the assessment, which is related to the bonds, might not have been finalized at the time of closing, but, once finalized, that annual amount should not change. The O&M portion of the assessments is related to the ongoing annual operational and maintenance expenses, which can fluctuate. The services of the Property Appraiser and Tax Collector are utilized to place assessments on the tax bill and to collect the assessments. Debt Service and O&M assessments might or might not be itemized on the annual tax bill.

A resident asked why the Developer did not determine a fixed assessment amount.

Mr. Perlman stated he is willing to discuss the matter in greater detail after the meeting. He noted that the Debt Service assessment will not vary from year to year, but expenditures in the General Fund and Special Revenue Funds will change. Services might be managed by the HOA or the CDD.

On MOTION by Mr. Edwards and seconded by Mr. Perlman, with all in favor, Resolution 2025-07 Adopting a Budget for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; and Providing an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Public Hearing on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2025/2026, Pursuant to Florida Law

- A. Proof/Affidavit of Publication
- B. Mailed Notice(s) to Property Owners

These items were included for informational purposes.

C. Consideration of Resolution 2024-08, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; Providing for an Effective Date

Mr. Rom presented Resolution 2024-08, which enables the CDD to impose and collect the assessments utilizing the services of the Property Appraiser and Tax Collector.

On MOTION by Mr. Perlman and seconded by Mr. Edwards, with all in favor, the Public Hearing was opened.

Mr. Glass asked what role the Board Members play in the future development.

Mr. Rom stated this question is better suited during the Tenth Order of Business.

On MOTION by Mr. Edwards and seconded by Ms. Dziewior, with all in favor, the Public Hearing was closed.

On MOTION by Mr. Edwards and seconded by Ms. Dziewior, with all in favor, Resolution 2024-08, Imposing Annually Recurring Operations and Maintenance Non-Ad Valorem Special Assessments; Providing for Collection and Enforcement of All District Special Assessments; Certifying an Assessment Roll; Providing for Amendment of the Assessment Roll; Providing for Challenges and Procedural Irregularities; Providing for Severability; Providing for an Effective Date, was adopted.

FIFTH ORDER OF BUSINESS

Consideration of Goals and Objectives Reporting FY2026 [HB7013 - Special Districts Performance Measures and Standards Reporting] HILLS OF MINNEOLA CDD August 25, 2025

Mr. Rom presented the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards.

On MOTION by Mr. Perlman and seconded by Mr. Edwards, with all in favor, the Goals and Objectives Reporting Fiscal Year 2026 Performance Measures and Standards, were approved.

Authorization of Chair to Approve Findings Related to 2025 Goals and Objectives
 Reporting

Mr. Rom noted that the Chair needs to be authorized to approve the Fiscal Year 2025 Goals and Objectives Report.

On MOTION by Mr. Edwards and seconded by Ms. Dziewior, with all in favor, authorizing the Chair to approve the findings in the 2025 Goals and Objectives Reporting, was approved.

SIXTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of July 31, 2025

Mr. Rom presented the Unaudited Financial Statements as of July 31, 2025. He will request clarification regarding the Special Revenue Fund – South uncoded expense totaling \$29,692, which he believes is a component of an existing budgetary line item; he will email the Board upon confirmation.

Mr. Rom was directed to have the uncoded expense reallocated if necessary.

On MOTION by Mr. Edwards and seconded by Mr. Perlman, with all in favor, the Unaudited Financial Statements as of July 31, 2025, were accepted.

SEVENTH ORDER OF BUSINESS

Approval of June 23, 2025 Regular Meeting Minutes

On MOTION by Mr. Perlman and seconded by Mr. Edwards, with all in favor, the June 23, 2025 Regular Meeting Minutes, as presented, were approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Straley Robin Vericker

Mr. Babbar discussed the requirement for Special Districts to review their Rules every five years via the formal rulemaking process. He will work with District Management to develop the necessary Report, which will summarize the proposed actions to be taken.

- B. District Engineer: Poulos & Bennett, LLC
- C. Field Operations: Mark Hills

There were no District Engineer or Field Operations Manager reports.

- D. District Manager: Wrathell, Hunt and Associates, LLC
 - UPCOMING MEETINGS
 - September 22, 2025 at 1:00 PM
 - October 27, 2025 at 1:00 PM
 - O QUORUM CHECK

The next meeting will be held on September 22, 2025, unless canceled.

NINTH ORDER OF BUSINESS

Board Members' Comments/Requests

Mr. Perlman asked for updates on playground mulch and fencing.

Mr. Rom stated updates from Field Operations are pending. The proposal was approved and the fence was installed. There was discussion regarding requesting samples and Mr. Hills is coordinating these items. This item will be included on the next agenda.

TENTH ORDER OF BUSINESS

Public Comments

Mr. Glass noted that additional development is planned and asked if the CDD approves the permits, etc. Mr. Rom stated that the CDD does not approve permits.

Mr. Glass stated that, in his development, approximately 289 of the 846 homes planned have been sold. He asked if there is a water issue in the new developments, as he thinks some residents experienced low water pressure. Mr. Rom noted that some areas regulate water

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usage due to recent droughts. It was noted that water utilities are under the purview of the City of Minneola. The CDD would address irrigation matters, but the utilities are owned and operated by the City. If there are any issues related to new development, the Developers and the City would need to understand what is occurring.

Mr. Perlman stated that he can research whether irrigation is tapping into the water supply. He suggested residents inform the City of any issues. It was noted that the City will have a technician test water pressure at the meter to determine if it is a City issue.

Discussion ensued regarding whether residents have wells, the lack of reclaim water, and the need for residents to contact the City.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Edwards and seconded by Ms. Dziewior, with all in favor, the meeting adjourned at 1:45 p.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair