



Rizzetta & Company

# **Westridge Community Development District**

---

## **Board of Supervisors' Meeting April 27, 2023**

**District Office:  
8529 South Park Circle, Suite 330  
Orlando, Florida 32819  
407.472.2471**

**[www.westridgecdd.org](http://www.westridgecdd.org)**

**WESTRIDGE  
COMMUNITY DEVELOPMENT DISTRICT**

[www.westridgecdd.org](http://www.westridgecdd.org)

<b>Board of Supervisors</b>	Nora Schuster	Chairperson
	James Jones	Vice Chairman
	Susan Kane	Assistant Secretary
	Maria Perez	Assistant Secretary
	Janice Stradley	Assistant Secretary
<b>District Manager</b>	Carol L. Brown	Rizzetta & Company, Inc.
	Richard Hernandez	Rizzetta & Company, Inc.
<b>District Counsel</b>	Scott Clark	Clark & Albaugh
<b>District Engineer</b>	Mark E. Wilson	Kimley-Horn

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

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Supervisor Requests and Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. 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.

# WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (904) 436-6270  
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.westridgecdd.org](http://www.westridgecdd.org)

Board of Supervisors  
**Westridge Community  
Development District**

April 20, 2023

## AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Westridge Community Development District will be held on **April 27, 2023, at 2:00 p.m.** at the **Polk County Sheriff's Office Northeast District at 1100 Dunson Road, Davenport, FL 33896.**

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on March 23, 2023.....Tab 1
  - B. Ratification of the Operation & Maintenance Expenditures for March 2023.....Tab 2
- 4. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
    - 1.) Update on Installation of Irrigation Meter
    - 2.) Update on Potential Installation of Streetlight
  - C. Landscape Manager
  - D. District Manager
- 5. BUSINESS ITEMS**
  - A. Consideration of Highway 27 Tree Replacement Proposal(s).....Tab 3
  - B. Discussion of Roadway Speed Control Options
  - C. Discussion of Parking Rule
  - D. Consideration of Resolution 2023-06, Approving Proposed Fiscal Year 2023-2024 Budget & Setting Public Hearing.....Tab 4
- 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 Kristi Roxas, Administrative Assistant, at (904) 436-6270 Ext. 4636.

Yours kindly,

*Carol L. Brown*

District Manager

**TAB 1**

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 which such appeal is to be based.

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the **Westridge Community Development District** was held on **March 23, 2023, at 2:00 p.m.** at the Polk County Sheriff's Office Northeast District at 1100 Dunson Road, Davenport, FL 33896.

Present and constituting a quorum:

Nora Schuster	<b>Board Supervisor, Chairperson</b>
James Jones	<b>Board Supervisor, Vice Chairman</b>
Susan Kane	<b>Board Supervisor, Assistant Secretary</b>
Janice Stradley	<b>Board Supervisor, Assistant Secretary (<i>speakerphone</i>)</b>

Also present were:

Carol L. Brown	<b>District Manager, Rizzetta &amp; Company</b>
Richard Hernandez	<b>District Manager, Rizzetta &amp; Company (<i>speakerphone</i>)</b>
Scott Clark	<b>District Counsel, Clark &amp; Albaugh, LLC</b>
Mark Wilson	<b>District Engineer, Kimley- Horn (<i>speakerphone</i>)</b>
Audience Members	<b>Present</b>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Schuster called the meeting to order, and Ms. Brown read the roll at 2:03 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments on the Agenda Items**

Audience members commented on the parking policy, speeding, signage and school.

**THIRD ORDER OF BUSINESS**

**Consideration of the Minutes of the Board of Supervisors' Special Meeting held on January 26, 2023**

On motion by Ms. Kane, seconded by Mr. Jones, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' special meeting held on January 26, 2023, for Westridge Community Development District.

**FOURTH ORDER OF BUSINESS**

**Ratification of the Operation & Maintenance  
Expenditures for December 2022, January  
2023 & February 2023**

On motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors ratified the operation & maintenance expenditures for December 2022, in the amount of \$22,901.42, January 2023, in the amount of \$3,860.50, and February 2023, in the amount of \$34,676.22, for Westridge Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of Landscape and Irrigation  
Services Maintenance Proposal(s)**

Ms. Brown reviewed proposals received by the District. She noted the Down to Earth renewal proposal was presented at the last meeting and presented under separate cover, (Exhibit A).

Rachel and Anthony with Floralawn were in attendance and presented their proposal to the Board. Discussion ensued.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors approved the Floralawn landscape and irrigation services maintenance proposal, in the annual amount of \$70,740, for Westridge Community Development District.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors approved the District to send Notice of Termination to Down to Earth, effective April 30, 2023, for Westridge Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Highway 27 Tree  
Replacement Proposal(s)**

On motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, consideration was tabled by the Board, with direction for the Staff to obtain additional proposals, and to include Floralawn in request, for Westridge Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Ratification of Final Site Sidewalk  
Agreement**

Mr. Clark reminded the Board that this was previously approved, however, there was a change to the scope of work and the price decreased from the original proposal.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors ratified Final Site sidewalk agreement, in the amount of \$43,150, for Westridge Community Development District.

**EIGHTH ORDER OF BUSINESS****Discussion of Bond Series 2005 1<sup>st</sup>  
Supplemental Trust Indenture Revenue**

Ms. Brown reminded the Board that at the last meeting she informed them of approximately \$50,000 in the Westridge Series 2005 Revenue Account and Mr. Clark requested he have an opportunity to review. Mr. Clark informed the Board that after he reviewed, these accumulated funds were from early payments, and this is normal at the end of a bond issue. He advised they could move funds to the general fund or reserve fund.

Ms. Stradley asked if these funds could go towards the prepayment of the bond and Mr. Clark stated "yes." Discussion ensued.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors approved the Staff to collect the Bond Series 2005 1<sup>st</sup> Supplemental Trust Indenture Revenue and open a new bank account with future Board direction of usage, for Westridge Community Development District.

**NINTH ORDER OF BUSINESS****Public Hearing on Amended and Restated  
Rules of Procedures**

Ms. Brown reviewed action items taken for the implementation of the District's parking policy and remaining steps.

On motion by Ms. Schuster, seconded by Mr. Jones, with all in favor, the Board opened the Public Hearing on Amended and Restated Rules of Procedures, for Westridge Community Development District.

Mr. Clark informed the Board and audience that this public hearing is to amend the previously adopted Resolution to include streets under 40 feet.

Public comments included that they were happy to hear about the parking policy, HOA's knowledge, ambulance access, special assessments, compliance, communication with Empire HOA, effective date, parking on apron.

Mr. Jones asked about sidewalk parking and Mr. Clark reviewed the policy and stated parking on sidewalks is not permitted.

On motion by Ms. Schuster, seconded by Mr. Jones, with all in favor, the Board closed the Public Hearing on Amended and Restated Rules of Procedures, for Westridge Community Development District.

- 1.) Consideration of Resolution 2023-04, Amending Resolution 2023-01, Prohibiting Certain Street and Providing for Remedies to Correct Street Parking

Mr. Clark reminded the Board that this Resolution restricts to 40 feet.

The Board directed the Staff to mail notices to both, the owners and the physical address on record.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors adopted Resolution 2023-04, amending Resolution 2023-01, prohibiting certain street and providing for remedies to correct street parking, as amended with effective date of May 1, 2023, for Westridge Community Development District.

#### TENTH ORDER OF BUSINESS

#### Consideration of Appointment to Vacant Board Seats

Ms. Brown informed the Board that the District received a candidate application from Mr. George Schnider.

Mr. Clark reviewed the history of the open seat and the transition of the District moving from Landowner elections to Qualified elections. This open seat falls under the Landowner election and the qualification for this seat is to be a US resident, but not necessarily a resident of the District. Ms. Schuster stated she would like to have Maria Perez return to the Board.

Ms. Brown asked Mr. Schnider if he had any additional comments regarding his interest in being appointed. He stated he had no further comments. Ms. Perez was present in the audience. Discussion ensued.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors appointed Maria Perez to seat #3, for Westridge Community Development District.

#### ELEVENTH ORDER OF BUSINESS

#### Administration of Oath of Office

Ms. Brown issued Ms. Perez her oath of office and she then took her seat at the Board's table.

Ms. Perez stated that she would not be interested in receiving the Board supervisor's compensation for her position.



**TWELFTH ORDER OF BUSINESS**

**Consideration of Resolution 2023-05; Re-Designating Officers**

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors appointed Ms. Perez as an Assistant Secretary on Resolution 2023-05, with all other offices remaining the same as previously adopted at last meeting, for Westridge Community Development District.

**THIRTEENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Mr. Clark had no further reports.

**B. District Engineer**

**1.) Update on Reclaimed Irrigation Meter Installation**

Mr. Wilson informed the Board that he is working on the meter application process with Polk County.

**C. District Manager**

Ms. Brown reviewed her report. She informed them they now could have access into the Intacct Accounting Software; however, no supervisors were interested at this time.

**FOURTEENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor Requests**

**Audience Comments**

No audience comments.

**Supervisor Requests**

Ms. Kane thanked Mr. Schnider for his interest in serving on the Board.

Mr. Jones requested the Staff to explore adding additional street entrance lighting from Route 27 and the District's contract dates.

Ms. Kane requested the Staff to look into addressing speeding concerns.

---

---

**FIFTEENTH ORDER OF BUSINESS**

**Adjournment**

On a motion by Ms. Schuster, seconded by Mr. Jones, with all in favor, the Board of Supervisors adjourned the meeting at 3:14 p.m. for Westridge Community Development District.

DRAFT

215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248

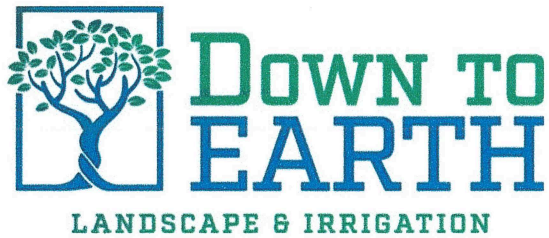
---

Assistant Secretary

---

Chairman/Vice Chairman

## EXHIBIT A



## Landscape Maintenance Agreement

Attention: Westridge Community Development District  
c/o Rizzetta and Company, Inc.  
8529 South Park Circle, Suite 300  
Orlando, FL 32819  
Attn: Richard Hernandez

Submitted By: Down To Earth

### Westridge Community Development District

#### Landscape Maintenance Summary

Lawncare Maintenance		\$ 101,110.80	Annually
Irrigation Inspection		Included	Annually
Fertilization/Pest Control		Included	Annually

Total Annual Fee	\$ 101,110.80	*
Total Monthly Fee	\$8,425.90	*

\* Pricing is valid for 30 days from the date of this Proposal.

## TAB 2

# **WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT**

---

DISTRICT OFFICE · ORLANDO, FL 32819

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

WWW.WESTRIDGECDD.ORG

## **Operation and Maintenance Expenditures March 2023 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2023 through March 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$57,887.37**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

**Company name:** Westridge Community Development District  
**Report name:** Check register  
**Created on:** 4/6/2023  
**Location:** 650--Westridge

Bank	Date	Vendor	Document no.	Amount	Cleared
650TRUISTOP - Truist Bank	Account no: 1000017596346				
	3/1/2023	V1954--Rizzetta & Company, Inc.	100048	3,760.50	In Transit
	3/6/2023	V0512--Clark, Albaugh & Rentz, LLP	100049	2,067.50	In Transit
	3/6/2023	V2399--The Ledger / News Chief/ CA Florida Hol	100050	881.36	In Transit
	3/13/2023	V0747--SSS Down To Earth Opco, LLC	100051	7,874.67	In Transit
	3/15/2023	V02819--Final Site LLC	100052	43,150.00	In Transit
	3/31/2023	V0753--Duke Energy	20230404-1	153.34	In Transit
Total for 650TRUISTOP				57,887.37	



**TAB 3**



**Down to Earth  
Landscape & Irrigation**  
2701 Maitland Center Pkwy.  
Suite 200  
Maitland, Florida 32751  
(321) 263-2700

**Estimate: #22913**

**Customer Address**

Rizzetta & Company  
Richard Hernandez  
8529 Southpark Cir Ste 330  
Orlando, Florida 32819  
rhernandez@rizzetta.com  
407-472-2471 EXT 0864

**Billing Address**

CDD Invoice  
Rizzetta & Company  
3434 Colwell Avenue, Suite 200  
Tampa, FL 33614

**Physical Job Address**

Westridge CDD

**Job**

Highway 27 Declining Trees  
Replacement

**Estimated Job Start Date**

January 17, 2022

**Proposed By**

Sean Yunker

**Due Date**

December 20, 2021

**Estimate Details**

Description of Services & Materials	Unit	Quantity	Rate	Amount
<b>Tree/Plant Installation</b>				
Tree Removal & Disposal	Each	5	\$275.00	\$1,375.00
Live Oak "Southern"	3" Caliper	5	\$936.64	\$4,683.20
Irrigation Technician Labor	Hours	1	\$55.00	\$55.00
			<b>Subtotal</b>	<b>\$6,113.20</b>
			<b>Job Total</b>	<b>\$6,113.20</b>

**Down to Earth will provide all materials, labor and equipment needed to complete the scope of work:** Remove declining trees, install new Oak trees, irrigation check



We hereby propose to provide all labor, materials and equipment necessary to complete the following work as per plans and specifications, including the installation of the above, for all other Terms & Conditions please visit <https://dtelandscape.com/terms-and-conditions/>.

3



We hereby propose to provide all labor, materials and equipment necessary to complete the following work as per plans and specifications, including the installation of the above, for all other Terms & Conditions please visit <https://dtelandscape.com/terms-and-conditions/>.

4



We hereby propose to provide all labor, materials and equipment necessary to complete the following work as per plans and specifications, including the installation of the above, for all other Terms & Conditions please visit <https://dtelandscape.com/terms-and-conditions/>.



Proposed By:

Agreed & Accepted By:

Sean Yunker  
Down to Earth  
Landscape & Irrigation

12/20/2021  
Date

\_\_\_\_\_  
Rizzetta & Company

\_\_\_\_\_  
Date





## Enviro Tree Service LLC

3202 Phils Lane

Apopka FL 32712

[www.envirotreeservice.com](http://www.envirotreeservice.com)

## Proposal #8246

Created: 04/10/2023

From: Jim Fritchey

### Proposal For

#### Westridge, CDD

CDD Westridge

3434 Colwell Avenue

Suite 200

Tampa, FL 33614

main: (904) 426-6270 ext: 4631

[clbrown@rizzetta.com](mailto:clbrown@rizzetta.com)

### Location

#### Tierra del sol Blvd

FL

Highway 27 Oak Tree Removal and Replace

### Terms

Net 15

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Complete Removal of Five (5) Live Oaks and Disposal of Debris	1	\$ 500.00	\$ 500.00
Installation of Five (5) 65gal Live Oaks 3" Caliper	5	\$ 875.00	\$ 4,375.00

*All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees. Work Includes clean-up and disposal. Bid Valid for 30 days.*

### Signature

SUBTOTAL	\$ 4,875.00
SALES TAX	\$ 0.00
<b>TOTAL</b>	<b>\$ 4,875.00</b>

x

Date:

Please sign here to accept the terms and conditions

### Please call mobile number for scheduling questions

Jim Fritchey

Office: [407-574-6140](tel:407-574-6140)

Mobile: [407-310-5040](tel:407-310-5040)

[jfritchey@envirotreeservice.com](mailto:jfritchey@envirotreeservice.com)

### Equipment Needed

Mini Skid w/bucket, shovels



## Terms and Conditions

1. License and Permits: Contractor shall maintain required insurance if required by state or local law and will comply with all other license and permit requirements required by the city, state and federal governments, as well as all other requirements of the law.
2. Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, etc. required by law or Client/Owner's contract agreement as specified in signed contract prior to and through duration of work.
3. Client/Owner and the Contractor bind themselves, their partners, successors, & assignees to the other party with respect to all covenants of Contract. If property or business is sold or there is a change in ownership during contract period, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in contract agreement to be effective.
4. Client/Owner shall provide all utilities to perform work at Job Site. Client/Owner shall furnish access to all parts of the job site where Contractor is to perform work as required by the Contract or other job-related functions in compliance with the contract during normal working hours or hours required by the contract or other reasonable periods of time. Contractor will commence work as reasonably practical after the owner makes the site available to perform work.
5. Any additional services not specified in the signed written contract that involves additional costs will be executed only upon signed written work order and additional fees will be assessed over and above the estimate.
6. Contractor shall recognize and perform in accordance with only written terms, contract specifications, and drawings contained or referred to herein. All materials shall conform to contract specifications.
7. Contractor reserves the right to hire qualified subcontractors in accordance with the contract specifications.
8. Contractor shall designate a qualified representative with experience in tree management to oversee work. Workforce shall always dress in proper work attire. All employees shall be competent and qualified and legally authorized to work in the U.S.
9. If the jobsite conditions materially change from the time of approval of this proposal to the commencement of work causing the job costs to adversely change, this proposal is null and void. Scheduling of work is dependent on weather conditions and workloads. Safety of workforce will always take precedence.
10. The Contractor shall recognize and perform in accordance with only written terms, specifications, and drawings containing or referred to herein. All Materials shall conform to bid specifications.
11. Crown thinning more than twenty-five percent, or any requests not in accordance with ISA standards will require a signed waiver of liability.
12. Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which may be caused due to the Contractor's work. It is understood and agreed that the Contractor shall not be liable for any damages that are the result of the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damages that occurs from acts of God. Acts of God are defined as those caused by acts of nature such as hail, fire, flood, hurricane, windstorm, etc. Under these instances, Contractor shall have the right to renegotiate the terms and prices of this proposal within thirty (30) days. Any illegal trespass claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and authorization shall be the sole responsibility of Client/Owner.
13. Notice of Cancellation of work must be received in writing to a Principle/Management of Enviro Tree Service before the crew is dispatched to their location or Client/Owner will be liable for a minimum travel/hourly wage charge of \$150.00.
14. Client/Owner shall make payment to Contractor within fifteen (15) days of receipt of invoice unless otherwise agreed upon in writing. Failure to make payment per terms may result in a Mechanic's Lien, & 18% APR with a minimum of \$10.00 per month. If a check is returned for any reason at all, client/owner will pay an additional \$30.00 per returned check. We accept Visa and Mastercard. We DO NOT accept American Express or Discover. A 3% fee is charged by the credit card company for this service.
15. All work, including emergency work, overtime and weekend work performed outside of the normal working hours (Mon-Fri 6:30 a.m.- 5:00 p.m.) shall be billed at overtime rates. Power equipment will commence at 7:00 a.m., unless otherwise specified in the contract agreement. Additional charges will apply if crews are unable to use power equipment by 9:00 a.m.
16. Trees removed will be cut as close to the ground as possible based the conditions next to the bottom of the tree trunk. Additional charges will be assessed for unseen hazards such as, but not limited to concrete or brick filled trunks, metal rods, etc. If requested, mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility and cable lines prior to commencement of work. Enviro Tree Service is not responsible for damage to underground utilities such as, but not limited to, cables, wires, pipes, and irrigation systems. Enviro Tree Service will repair damaged irrigation lines at the Client/Owner's expense. Additionally, we will do our best to protect lawn and landscaping; however, some repair or replacement may be required and is the responsibility of homeowner.
17. Disclaimer: Contract is based on the information given at the time of contract and priced based upon information gathered during the proposal process using ordinary means and information given, at or about the time the proposal was prepared. The price quoted in the proposal for work performed is the result of that information and therefore Enviro Tree Service will not be liable for any additional costs or damages for additional work not described on the contract or proposal and terms and conditions, that were not ascertainable at the time proposal or contract. The work performed by Enviro Tree Service is intended to preserve the tree's integrity and any property of the corresponding work and enhance the overall value of the property but is not a guarantee. Enviro Tree Service cannot be held liable for unknown or otherwise hidden defects of any trees on or near work being performed, which may fail in the future. The work performed cannot guarantee exact results.

Client/Owner		Enviro Tree Service		407-574-6140
Signature	Title	Signature	Title	
Printed Name	Date	Printed Name	Date	





**734 South Combee Road, Lakeland, FL. 33801**

**Phone: (863) 668-0494**

**DATE:** April 13<sup>th</sup>, 2023

**PROPOSAL SUBMITTED TO:** Westridge CDD  
Attn: Carol Brown

**JOB INFORMATION:** Westridge CDD

RE: Tree Replacement

**Floralawn, Inc. proposes to perform the following:**

Furnish and install landscape materials at the above listed location to replace unhealthy and dead trees, as follows:

<u>Quantity</u>	<u>Description</u>
5	Live Oak - 3" Cal., 12-14' Ht
5	Pro 40 Tree Stake
1	Removal and Disposal
1	C.Y. Mulch

**TOTAL: \$3,828.57**

***SPECIAL INSTRUCTIONS/REMARKS:*** Floralawn, Inc. is not responsible for any damage to driveways or walks that are in poor condition prior to commencement of work. Floralawn, Inc. will also not be responsible for any damage to septic tanks and/or underground utilities that are not previously identified by the Owner or a locate service.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving additional costs will be executed only upon written orders and will become an additional charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. This proposal is subject to acceptance within (30) days and is void thereafter at the option of the undersigned.

Submitted by (Floralawn, Inc.): Loren Winget

**\*\*\*ACCEPTANCE OF PROPOSAL\*\*\***

The above prices, specifications and conditions are hereby accepted. Floralawn, Inc. is authorized to perform the work as specified. Payment will be made as outlined above.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

**From:** Kenna J Wright <[kennawright@comcast.net](mailto:kennawright@comcast.net)>  
**Sent:** Monday, February 13, 2023 3:28 PM  
**To:** Carol Brown <[clbrown@rizzetta.com](mailto:clbrown@rizzetta.com)>  
**Subject:** [EXTERNAL]Re: Westridge CDD - Declining Trees Replacement Proposal

**NOTICE: This email originated from outside of the organization.**

Do not click links or open attachments unless you recognize the sender and know the content is safe. Please use the Phish Alert! button to report suspicious messages.

Hi Carol

Without looking at I would say cost to remove them \$500 and cost to replace would be \$600 each (\$3500 total)

Thank You,  
Kenna J. Wright  
President  
21530 Shady Grove Rd  
Groveland FL 34736  
(407)947-3915 Cell  
(352)449-7033 Office

<https://southernlandscapingandirrigation.com/>



On 2/10/2023 4:56:47 PM, Carol Brown <[clbrown@rizzetta.com](mailto:clbrown@rizzetta.com)> wrote:

Hi Kenna,

I'm reaching out on the behalf of the Westridge CDD to see if you would be interested in providing the District with a proposal to remove 5 trees that are identified in the attached pdf and replace with 5 Live Oak "Southern" 3" Caliper trees.

The entrance to the District is at the intersection of Rte 27 and Tiera Del Sol Blvd in Davenport, FL. Please let me know if you would be interested in providing a proposal. Thanks!

Yours kindly,

**Carol Brown**

District Manager

904.436.6270 Ext.: 4631

[clbrown@rizzetta.com](mailto:clbrown@rizzetta.com)

This electronic message transmission and any attachments contain information from Rizzetta & Company, Inc. which may be confidential or privileged. The information is solely intended for the use of the individual or entity named above. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please immediately notify us by return email or telephone at (888) 208-5008 and delete the original message. Under Florida law, certain written communications with the sender of this message may be subject to public records disclosure requirements. Please be aware of this possibility when including personal information in your communications. Unless specifically indicated, the contents of this electronic message and its related attachments (including forwarded messages) do not constitute a legal opinion on behalf of the sender and/or Rizzetta & Company, Inc. Recipients of this message, whether directly addressed or not, should not rely upon or otherwise construe this message as legal advice. The sender is not a licensed financial advisor or securities broker; any financial topics addressed herein are for informational purposes and do not constitute investing advice. Thank you.

**TAB 4**

## RESOLUTION 2023-06

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Westridge Community Development District ("**District**") prior to April 27, 2023, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2023, and ending September 30, 2024 ("**Fiscal Year 2022/2023**"); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for **July 27, 2023, at 2:00 p.m.** at the following location:

LOCATION: July 27, 2023  
2:00 pm  
Ramada Inn  
43824 Highway 27  
Davenport, FL 33837

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed

Budget on the District's website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 27<sup>th</sup> DAY OF APRIL, 2023.**

ATTEST:

**WESTRIDGE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Assistant Secretary/Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:** Proposed FY 2023/2024 Budget

## EXHIBIT A



Rizzetta & Company

# **Westridge Community Development District**

[www.westridgecdd.org](http://www.westridgecdd.org)

---

**Proposed Budget for  
Fiscal Year 2023-2024**



## TABLE OF CONTENTS

	<u>Page</u>
<b>General Fund Budget for Fiscal Year 2023-2024</b>	<b>1</b>
<b>Reserve Fund Budget for Fiscal Year 2023-2024</b>	<b>3</b>
<b>Debt Service Fund Budget for Fiscal Year 2023-2024</b>	<b>4</b>
<b>Assessments Charts for Fiscal Year 2023-2024</b>	<b>5</b>
<b>General Fund Budget Account Category Descriptions</b>	<b>7</b>
<b>Reserve Fund Budget Account Category Descriptions</b>	<b>14</b>
<b>Debt Service Fund Budget Account Category Descriptions</b>	<b>15</b>

**Proposed Budget**  
**Westridge Community Development District**  
**General Fund - Fiscal Year 2023/2024**

1

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	<b>REVENUES</b>							
3								
4	<b>Special Assessments</b>							
5	Tax Roll	\$ 328,454	\$ 328,454	\$ 254,815	\$ 73,639	\$ 337,664	\$ 82,849	Tax Roll/Off Roll allocations to be determined upon final certification.
6	Off Roll	\$ 85,131	\$ 85,131	\$ 167,980	\$ (82,849)	\$ 85,131	\$ (82,849)	Tax Roll/Off Roll allocations to be determined upon final certification.
7								
8	<b>TOTAL REVENUES</b>	<b>\$ 413,585</b>	<b>\$ 413,585</b>	<b>\$ 422,795</b>	<b>\$ (9,210)</b>	<b>\$ 422,795</b>	<b>\$ -</b>	
9								
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
11								
12	<b>EXPENDITURES - ADMINISTRATIVE</b>							
13								
14	<b>Legislative</b>							
15	Supervisor Fees	\$ 400	\$ 3,800	\$ 5,000	\$ 1,200	\$ 12,000	\$ 7,000	Based on 12 meetings.
16	<b>Financial &amp; Administrative</b>							
17	Administrative Services	\$ 1,986	\$ 3,972	\$ 3,972	\$ -	\$ 4,170	\$ 198	
18	District Management	\$ 8,439	\$ 16,879	\$ 16,879	\$ -	\$ 17,723	\$ 844	
19	District Engineer	\$ 2,617	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	
20	Disclosure Report	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	\$ 1,500	\$ (500)	Bond Series 2005
21	Trustees Fees	\$ 4,714	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -	Bond Series 2005
22	Assessment Roll	\$ 5,569	\$ 5,569	\$ 5,569	\$ -	\$ 5,848	\$ 279	
23	Financial & Revenue Collections	\$ 1,986	\$ 3,972	\$ 3,972	\$ -	\$ 4,170	\$ 198	
24	Accounting Services	\$ 9,102	\$ 18,203	\$ 18,203	\$ -	\$ 19,113	\$ 910	
25	Auditing Services	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	Based on agreement.
26	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	Based on agreement.
27	Public Officials Liability Insurance	\$ 3,007	\$ 3,007	\$ 3,147	\$ 140	\$ 3,608	\$ 461	Reflects EGIS proposed estimate.
28	Workers Compensation Insurance	\$ -	\$ 567	\$ -	\$ (567)	\$ 850	\$ 850	Reflects EGIS proposed estimate.
29	Legal Advertising	\$ 2,361	\$ 4,722	\$ 2,500	\$ (2,222)	\$ 4,500	\$ 2,000	FY 21/22 end of year expense - \$4,364. FY 23/24 projected to be overbudget.
30	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	Reflects Department of Econmoics Opportunity Annual Fee.
31	Miscellaneous Fees	\$ 100	\$ 2,500	\$ 500	\$ (2,000)	\$ 2,500	\$ 2,000	FY 22/23 includes Parking Policy Mailed Notices and meeting room fees.
32	Property Appraiser Fees	\$ 3,029	\$ 3,029	\$ -	\$ (3,029)	\$ 7,850	\$ 7,850	FY 23/24 new line item to reflect the Polk County Property Appraiser Admin Fee and has been removed from the Debt Services Collection Costs.
33	ADA Website Hosting, Maintenance and Emails	\$ 1,818	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	Based on agreements.
34	<b>Legal Counsel</b>							
35	District Counsel	\$ 10,870	\$ 25,000	\$ 35,000	\$ 10,000	\$ 35,000	\$ -	
36								
37	<b>Administrative Subtotal</b>	<b>\$ 58,173</b>	<b>\$ 123,395</b>	<b>\$ 127,417</b>	<b>\$ 4,022</b>	<b>\$ 149,507</b>	<b>\$ 22,090</b>	
38								
39	<b>EXPENDITURES - FIELD OPERATIONS</b>							
40								
41	<b>Electric Utility Services</b>							
42	Street Lights	\$ 25,837	\$ 56,700	\$ 100,000	\$ 43,300	\$ 68,000	\$ (32,000)	
43	<b>Other Physical Environment</b>							
44	General Liability Insurance	\$ 2,750	\$ 2,750	\$ 2,878	\$ 128	\$ 3,163	\$ 285	Reflects EGIS proposed estimate.
45	Landscape Maintenance & Irrigation Contract	\$ 47,799	\$ 175,000	\$ 175,000	\$ -	\$ 100,000	\$ (75,000)	FY 23/24 Reflects Floralawn agreement with additional service of annual palm tree pruning and mulch installation.
46	Irrigation Repair	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	FY 23/24 new line item to reflect irrigation repairs.
47	Landscape Replacement Plants, Shrubs & Trees	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	FY 23/24 new line item to reflect landscape replacement plants, shrubs & trees.
48	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	FY 23/24 new line item to reflect miscellaneous landscape expenses.

**Proposed Budget**  
**Westridge Community Development District**  
**General Fund - Fiscal Year 2023/2024**

2

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
49	<b>Road &amp; Street Facilities</b>							
50	Sidewalk Repair & Maintenance	\$ 43,150	\$ 43,150	\$ 2,500	\$ (40,650)	\$ 2,500	\$ -	FY 22/23 includes sidewalk installation.
51	Street Sign Repair & Maintenance	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
52	Roadway Repair & Maintenance	\$ -	\$ 2,500	\$ 8,000	\$ 5,500	\$ 8,000	\$ -	
53	Towing Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,275	\$ 1,275	FY 23/24 new line item for adopted parking rule.
54	<b>Contingency</b>							
55	Miscellaneous Contingency	\$ 100	\$ 6,000	\$ 6,000	\$ -	\$ 30,000	\$ 24,000	FY 22/23 and FY 23/24 includes irrigation installation on Tierra Del Sol Blvd.
56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 24,350	\$ 24,350	FY 23/24 reflects potential street light installation.
57	<b>Field Operations Subtotal</b>	<b>\$ 119,636</b>	<b>\$ 287,100</b>	<b>\$ 295,378</b>	<b>\$ 8,278</b>	<b>\$ 273,288</b>	<b>\$ (46,440)</b>	
58								
59	<b>TOTAL EXPENDITURES</b>	<b>\$ 177,809</b>	<b>\$ 410,495</b>	<b>\$ 422,795</b>	<b>\$ 12,300</b>	<b>\$ 422,795</b>	<b>\$ (24,350)</b>	
60								
61	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 235,776</b>	<b>\$ 3,090</b>	<b>\$ -</b>	<b>\$ 3,090</b>	<b>\$ -</b>	<b>\$ 24,350</b>	
62								

**Proposed Budget**  
**Westridge Community Development District**  
**Reserve Fund**  
**Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 36,000	\$ 36,000	\$ 47,919	\$ (11,919)	\$ 47,919	\$ (0)	Tax Roll/Off Roll allocations to be determined upon final certification
6	Off Roll*	\$ 24,000	\$ 24,000	\$ 12,081	\$ 11,919	\$ 12,081	\$ 0	Tax Roll/Off Roll allocations to be determined upon final certification
7								
8	<b>TOTAL REVENUES</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 0</b>	
9								
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
11								
12	<b>EXPENDITURES</b>							
13								
14	Contingency							
15	Capital Reserves	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ 60,000	\$ 60,000	
16	Additional Community Sidewalk Installation	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -	
17								
18	<b>TOTAL EXPENDITURES</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ (60,000)</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	
19								
20	<b>EXCESS OF REVENUES OVER</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ (60,000)</b>	<b>\$ 0</b>	<b>\$ (60,000)</b>	
21								

**Westridge Community Development District**  
**Debt Service**  
**Fiscal Year 2023/2024**

Chart of Accounts Classification	Series 2005	Budget for 2023/2024
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$252,672.00	\$252,672.00
<b>TOTAL REVENUES</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Debt Service Obligation	\$252,672.00	\$252,672.00
<b>Administrative Subtotal</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Polk Co. Collection Costs (2%) and Early Payment Discounts (4%)

6.0%

**Gross Assessments**

**\$268,800.00**

**Notes:**

Tax Roll Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

<sup>(1)</sup> Budgeted debt service is low due to foreclosure.

**WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2023/2024 O&M Budget		\$482,795.00
Polk County Collection Cost @	2%	\$10,272.23
Early Payment Discount @	4%	\$20,544.47
2023/2024 Total		<u>\$513,611.70</u>

2022/2023 O&M Budget	\$482,795.00
2023/2024 O&M Budget	\$482,795.00

Total Difference	<u>\$0.00</u>
------------------	---------------

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Townhome (Tierra Del Sol Land Trust)	\$2,830.11	\$2,800.00	-\$30.11	-1.06%
Operations/Maintenance - Townhome (Tierra Del Sol Land Trust)	\$486.73	\$481.55	-\$5.18	-1.06%
<b>Total</b>	<b>\$3,316.84</b>	<b>\$3,281.55</b>	<b>-\$35.29</b>	<b>-1.06%</b>
Debt Service - Apartments (BC West) <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Apartments (BC West)	\$442.92	\$438.21	-\$4.71	-1.06%
<b>Total</b>	<b>\$442.92</b>	<b>\$438.21</b>	<b>-\$4.71</b>	<b>-1.06%</b>
Debt Service - SF 40' (TDS West) <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - SF 40' (TDS West)	\$739.83	\$731.96	-\$7.87	-1.06%
<b>Total</b>	<b>\$739.83</b>	<b>\$731.96</b>	<b>-\$7.87</b>	<b>-1.06%</b>
Debt Service - SF 50' (TDS East) <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance -SF 50' (TDS East)	\$924.78	\$914.95	-\$9.83	-1.06%
<b>Total</b>	<b>\$924.78</b>	<b>\$914.95</b>	<b>-\$9.83</b>	<b>-1.06%</b>

NOTE: The 1% Property Appraiser fee is now billed separately to the District, therefore it is being incorporated into the general fund budget.

<sup>(1)</sup> No Debt Service due to foreclosure.

**WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

TOTAL O&M BUDGET			\$482,795.00
COLLECTION COSTS @	2%		\$10,272.23
EARLY PAYMENT DISCOUNT @	4%		\$20,544.47
TOTAL O&M ASSESSMENT			<u>\$513,611.70</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&amp;M ASSESSMENT</u>				<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&amp;M UNITS</u>	<u>SERISE 2005 DEBT SERVICE <sup>(1)</sup></u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&amp;M BUDGET</u>	<u>O&amp;M</u>	<u>SERIES 2005 DEBT SERVICE <sup>(1)</sup></u>	<u>TOTAL <sup>(2)</sup></u>
TOWNHOME (TDS LAND TRUST)	96	96	1.00	96.00	9.00%	\$46,228.81	\$481.55	\$2,800.00	\$3,281.55
APARTMENTS (BC WEST)	236	0	0.91	214.76	20.14%	\$103,417.70	\$438.21	\$0.00	\$438.21
SINGLE FAMILY 40' (TDS WEST)	196	0	1.52	297.92	27.93%	\$143,463.40	\$731.96	\$0.00	\$731.96
SINGLE FAMILY 50' (TDS EAST)	241	0	1.90	457.90	42.93%	\$220,501.79	\$914.95	\$0.00	\$914.95
	<u>769</u>	<u>96</u>		<u>1066.58</u>	<u>100.00%</u>	<u>\$513,611.70</u>			

Less Polk County Collection Costs (2%) and Early Payment Discount (4%) (\$30,816.70)

**Net Revenue to be Collected:** \$482,795.00

<sup>(1)</sup> Annual debt service assessment per lot adopted in connection with the Series 2005 bond issue. Annual assessment includes principal, interest, Polk County collection costs and early payment discount costs.

<sup>(2)</sup> Annual assessment that will appear on November 2023 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

<sup>(3)</sup> The 1% Property Appraiser fee is now billed separately to the District, therefore it is being incorporated into the general fund budget.

## **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:**

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**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.

**Event Rental:** The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

### **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 services 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.

**Disclosure Report:** The District is required to file quarterly and annual disclosure reports, as required in the District's Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

**Trustee's Fees:** The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

**Assessment Roll:** The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services 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. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also 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.

**Arbitrage Rebate Calculation:** The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**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

**Bank Fees:** The District will incur bank service charges during the year.

**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 fees 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:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

**Electric Utility Services:** The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

**Streetlights:** The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

**Utility - Recreation Facility:** The District may budget separately for its recreation and or amenity electric separately.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**Garbage - Recreation Facility:** The District will incur expenditures related to the removal of garbage and solid waste.

**Solid Waste Assessment Fee:** The District may have an assessment levied by another local government for solid waste, etc.

**Water-Sewer Utility Services:** The District will incur water/sewer utility expenditures related to district operations.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

**Aquatic Maintenance:** Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**Wetland Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

**Aquatic Plant Replacement:** The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

**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

**Entry and Walls Maintenance:** The District will incur expenditures to maintain the entry monuments and the fencing.

**Landscape Maintenance:** The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

**Irrigation Maintenance:** The District will incur expenditures related to the maintenance of the irrigation systems.

**Irrigation Repairs:** The District will incur expenditures related to repairs of the irrigation systems.

**Landscape Replacement:** Expenditures related to replacement of turf, trees, shrubs etc.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**Management Contract:** The District may contract with a firm to provide for the oversight of its recreation facilities.

**Maintenance & Repair:** The District may incur expenses to maintain its recreation facilities.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**Clubhouse - Facility Janitorial Service:** Expenses related to the cleaning of the facility and related supplies.

**Pool Service Contract:** Expenses related to the maintenance of swimming pools and other water features.

**Pool Repairs:** Expenses related to the repair of swimming pools and other water features.

**Security System Monitoring & Maintenance:** The District may wish to install a security system for the clubhouse

**Clubhouse Miscellaneous Expense:** Expenses which may not fit into a defined category in this section of the budget

**Athletic/Park Court/Field Repairs:** Expense related to any facilities such as tennis, basketball etc.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

**Special Events:** Expenses related to functions such as holiday events for the public enjoyment

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

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

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## **RESERVE FUND BUDGET**

### **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

**Tax Roll:** The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County. The second way is by Off Roll collection.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**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.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

### **EXPENDITURES:**

**Capital Reserve:** Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

**Capital Outlay:** Monies collected and allocated for various projects as they relate to public improvements.

## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

**Special Assessments:** The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

---

### **EXPENDITURES – ADMINISTRATIVE:**

**Bank Fees:** The District may incur bank service charges during the year.

**Debt Service Obligation:** This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.