



Rizzetta & Company

Portico Community Development District

Board of Supervisors' Meeting August 21, 2025

**District Office:
9530 Marketplace Road, Suite 206
Fort Myers, Florida 33912
(239) 936-0913**

www.porticocdd.org

PORTICO COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912

Board of Supervisors	Chris Hasty	Chairman
	Barry Ernst	Vice Chairman
	Scott Edwards	Assistant Secretary
	Lamar Cummings	Assistant Secretary
	Vacant	Board Supervisor
District Manager	Belinda Blandon	Rizzetta & Company, Inc.
District Counsel	Tucker Mackie	Kutak Rock, LLP
District Engineer	Brent Burford	Johnson Engineering, LLC

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 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.

PORTICO COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.porticocdd.org

August 13, 2025

**Board of Supervisors
Portico Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Portico Community Development District will be held on **Thursday, August 21, 2025, at 10:00 a.m.**, at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912. The following is the tentative agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors Meeting held on May 15, 2025 Tab 1
 - B. Ratification of the Operations and Maintenance Expenditures for the Months of April, May, June, and July 2025..... Tab 2
- 4. BUSINESS ITEMS**
 - A. Public Hearing to Consider the Adoption of the Fiscal Year 2025/2026 Budgets
 1. Presentation of the Proposed Final Budget for Fiscal Year 2025/2026 Tab 3
 2. Consideration of Resolution 2025-03, Relating to the Annual Appropriations and Adopting the Budgets for Fiscal Year 2025/2026..... Tab 4
 - B. Public Hearing to Consider the Imposition of Operations and Maintenance Special Assessments
 1. Consideration of Resolution 2025-04, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2025/2026 Tab 5
 - C. Consideration of Resolution 2025-05, Adopting a Meeting Schedule for Fiscal Year 2025/2026..... Tab 6
 - D. Ratification of Crocker Land Development Lake Bank Repair Proposal..... Tab 7
 - E. Consideration of Resignation from Supervisor Chris Hasty.... Tab 8
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 1. Review of 2nd Quarter Website Audit..... Tab 9

6. SUPERVISOR REQUESTS AND 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 (239) 936-0913.

Very truly yours,

Belinda Blandon

Belinda Blandon

District Manager

cc: Tucker Mackie, Kutak Rock, LLP

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.

PORTICO COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Portico Community Development District was held on **Thursday, May 15, 2025, at 10:01 a.m.** at the office of Rizzetta & Company, Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Present and constituting a quorum:

Scott Edwards	Board Supervisor, Assistant Secretary
Barry Ernst	Board Supervisor, Vice Chairman
Lamar Cummings	Board Supervisor, Assistant Secretary

Also present were:

Belinda Bandon	District Manager, Rizzetta & Company, Inc.
Tucker Mackie	District Counsel, Kutak Rock, LLP (via Teams)
Mark Zordan	District Engineer, Johnson Engineering, Inc.

Audience	Present
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FIRST ORDER OF BUSINESS

Call to Order

Ms. Bandon called the meeting to order and read the roll call.

SECOND ORDER OF BUSINESS

Public Comment

Ms. Bandon stated for the record that there was an audience member present but there was no public comment.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors' Meeting held on February 20, 2025

Ms. Bandon presented the Minutes of the Board of Supervisors' meeting held on February 20, 2025, and asked if there were any questions or comments related to the minutes. There were none.

On a Motion by Mr. Ernst, seconded by Mr. Edwards, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on February 20, 2025, for the Portico Community Development District.

FOURTH ORDER OF BUSINESS

**Ratification of the Operations and
Maintenance Expenditures for the
Months of January, February, and
March 2025**

Ms. Blandon advised that the operations and maintenance expenditures for the period of January 1-31, 2025, totaled to \$17,654.78, the expenditures for the period of February 1-28, 2025, totaled \$15,735.15, and the expenditures for the period of March 1-31, 2025 totaled \$23,806.30. She asked if there were any questions or comments related to the expenditures. There were none.

On a Motion by Mr. Ernst, seconded by Mr. Cummings, with all in favor, the Board Ratified the Operations and Maintenance Expenditures for the months of January 2025, totaling to \$17,654.78, and February 2025, totaling to \$15,735.15, and March 2025 totaling to \$23,806.30, for the Portico Community Development District.

FIFTH ORDER OF BUSINESS

**Presentation of the Proposed Budget
for Fiscal Year 2025-2026**

Ms. Blandon began the presentation of the proposed budget. She noted that while the maintenance budget has remained consistent for several years, she and Mr. Zordan agreed that the stormwater inlets should be inspected and cleaned this year. She clarified that this work is not currently included in the proposed budget and would need to be added as a new item.

Ms. Blandon explained that the project would begin with an inspection, followed by any necessary cleaning work. In response to the Board's request for a cost estimate, she stated that she did not expect the total to exceed \$15,000.00 but deferred to Mr. Zordan for his input.

Mr. Zordan noted that the final cost would depend on the findings of the initial inspection. The Board requested additional details about the scope of the project. Ms. Blandon replied that they were working on a phased plan and clarified that no other budget line items currently address the maintenance of the stormwater management system.

She also explained that while the addition of this new line item will increase the budget, it represents only a 1% increase in addition to the standard 4% increase, resulting in an approximate assessment increase of \$10.00 for single-family homes, \$12.71 for 60-foot lots, and \$14.64 for 70-foot lots.

Following a brief discussion, the Board approved the proposed budget for the 2025–2026 fiscal year.

SIXTH ORDER OF BUSINESS

**Consideration of resolution 2025-01,
Approving a Proposed Budget for
Fiscal Year 2025-2026 and Setting Up
a Public Hearing Thereon**

On a Motion by Mr. Edwards, seconded by Mr. Ernst, with all in favor, the Board Approved the Consideration of Resolution 2025-01, Approving a Proposed Budget for Fiscal Year 2025-2026 and Setting up a Public Hearing Thereon for the Portico Community Development District.

SEVENTH ORDER OF BUSINESS

**Acceptance of Audit for Fiscal Year
End September 30, 2024 as Presented
by Grau & Associates**

On a Motion by Mr. Ernst, seconded by Mr. Cummings, with all in favor, the Board Accepted the Audit for the Fiscal Year End September 30, 2024 as Presented by Grau & Associates for the Portico Community Development District.

EIGHTH ORDER OF BUSINESS

**Consideration of Earth Tech
Environmental Proposal for Quarterly
Preserve Maintenance Renewal**

The Board reviewed the proposal submitted by Earth Tech Environmental for quarterly preserve maintenance. Mr. Edwards requested that Ms. Blandon obtain proposals from other vendors for consideration at the next meeting. After discussion, the Board voted to approve the Earth Tech proposal, contingent upon the preparation of an agreement by District Counsel.

On a Motion by Mr. Edwards, seconded by Mr. Ernst, with all in favor, the Board Approved the Earth Tech Environmental Proposal for the Quarterly Preserve Maintenance Renewal, Contingent Upon the Preparation of an Agreement by District Counsel, for the Portico Community Development District.

NINTH ORDER OF BUSINESS

**Consideration of Appointment to Fill
Seat #1 with a Term Expiring 11/2028**

Ms. Blandon introduced Mr. Thomas Boyd, who expressed his interest in filling Seat #1 on the Board and provided a brief introduction of himself.

Mr. Boyd introduced himself and shared that he is now retired after a career that included experience in mechanical management, project management, and infrastructure. He also noted that he served in the Army and expressed his interest in contributing to the community by serving on the Board.

Following discussion and a vote, Mr. Thomas Boyd was appointed to fill Seat #1, with a term expiring in November 2028.

TENTH ORDER OF BUSINESS

**Consideration of Resolution 2025-02,
Redesignating Officers of the District**

The Board approved Resolution 2025-02, redesignating the officers of the District. Under the new designations, all Supervisors and staff will serve as Assistant Secretaries, with Chris Hasty appointed as Chairman and Barry Ernst as Vice Chairman.

On a Motion by Mr. Edwards, seconded by Mr. Ernst, with all in favor, the Board Appointed Mr. Thomas Boyd to Fill Seat #1 With a Term Expiring November, 2028, and Approved Resolution 2025-02, Redesignating Officers of the District with All Supervisors and Staff Serving as Assistant Secretaries and Mr. Christopher Hasty Appointed as Chairman and Mr. Barry Ernst as Vice Chairman, for the Portico Community Development District.

Following the motion, Mr. Boyd was invited to join the Board at the table, and Ms. Blandon administered the Oath of Office. Mr. Boyd also confirmed that he wishes to receive compensation for his service.

Ms. Blandon explained the next steps in the onboarding process to Mr. Boyd, and Ms. Mackie was asked to provide a brief overview of the Florida Sunshine Law.

ELEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel
District Counsel, Ms. Mackie, provided a summary of the recent legislative session, informing the Board that although numerous bills were introduced, many did not pass. Counsel noted that some of the proposed legislation could have had implications for district operations. The Board was advised that a comprehensive legislative update should be distributed by the firm soon for further review and discussion.

B. District Engineer
Mr. Zordan had no report at this time. Mr. Boyd inquired whether a resident is permitted to trim overhanging tree branches or if such issues must be reported to the CDD. Mr. Zordan responded that any such concerns, particularly those involving potential hazards, should be reported to the CDD for proper handling.

Ms. Blandon added that Earth Tech Environmental is currently addressing the matter but is awaiting a response from the Southwest Florida Water Management District (SWFWMD) to determine whether any restrictions apply to the trimming of native vegetation.

The Board held a brief discussion regarding what homeowners are permitted to trim on their property. Clarification was sought on the distinction between private

maintenance and areas that fall under the jurisdiction of the CDD or are subject to environmental restrictions.

C. District Manager

Ms. Blandon began her report by presenting the registered voter count, which as of April 15, 2025, stood at 2,123 voters.

She noted that, according to the District Management Report, the budget is currently under by \$12,745.

Additionally, she reported that the recent website audit was clean, with no findings or issues identified.

TWELFTH ORDER OF BUSINESS

Supervisor Requests and Comments

Ms. Blandon opened the floor to Supervisor requests. There were none.

THIRTEENTH ORDER OF BUSINESS

Adjournment

Ms. Blandon advised there is no further business to come before the Board and asked for a motion to adjourn.

On a Motion by Mr. Ernst, seconded by Mr. Cummings, with all in favor, the Board adjourned the meeting at 10:26 a.m. for the Portico Community Development District.

Secretary/Assistant Secretary

Chairman/ Vice Chairman

Tab 2

PORTICO COMMUNITY DEVELOPMENT DISTRICT

District Office · Ft. Myers, Florida · (239) 936-0913
Mailing Address · 3434 Colwell Avenue, Suite 200 · Tampa, Florida 33614
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Operation and Maintenance Expenditures April 2025 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2025 through April 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$15,129.02**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Portico Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2025 Through April 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Florida Power & Light Company	040125-1	Monthly Summary 03/25 ACH 412	Electric Services 03/25	\$ 999.23
Florida Power & Light Company	20250429-1	Monthly Summary 04/25 ACH 412	Electric Services 04/25	\$ 1,080.74
Johnson Engineering, LLC	300015	5032	Engineering Services 03/25	\$ 880.00
Kutak Rock, LLP	300012	3550772	Legal Services 02/25	\$ 1,209.00
LLS Tax Solutions, Inc.	300016	003707	Arbitrage Rebate Calculation Series 2020-1 03/25	\$ 500.00
LLS Tax Solutions, Inc.	300016	003712	Arbitrage Rebate Calculation Series 2020-2 03/25	\$ 500.00
Rizzetta & Company, Inc.	300011	INV0000098273	District Management Fees 04/25	\$ 4,943.67
School Now	300013	INV-SN-710	Web Hosting Quarterly Service 04/25	\$ 384.38
Solitude Lake Management, LLC	300014	PSI159924	Monthly Lake & Pond Management Services 04/25	<u>\$ 4,632.00</u>
Total Report				<u>\$ 15,129.02</u>

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Operation and Maintenance Expenditures May 2025 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2025 through May 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$18,146.54**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Portico Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2025 Through May 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Florida Power & Light Company	20250528-1	Monthly Summary 05/25 ACH 412	Electric Services 05/25	\$ 1,105.11
Johnson Engineering, LLC	300018	5387	Engineering Services 04/25	\$ 462.00
Rizzetta & Company, Inc.	300017	INV0000098898	District Management Fees 05/25	\$ 4,943.67
Solitude Lake Management, LLC	300020	PSI167768	Monthly Lake & Pond Management Services 05/25	\$ 4,632.00
U.S. Bank	300019	7727264	Trustee Fees Series 2020-1 04/01/25- 03/31/26	\$ 4,040.63
U.S. Bank	300019	7727817	Trustee Fees Series 2020-2 04/01/25- 03/31/26	<u>\$ 2,963.13</u>
Total Report				<u>\$ 18,146.54</u>

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Operation and Maintenance Expenditures

June 2025

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2025 through June 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$13,667.87**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Portico Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through June 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Johnson Engineering, LLC	300023	5729	Engineering Services 05/25	\$ 1,377.75
Kutak Rock, LLP	300022	3579953	Legal Services 04/25	\$ 271.00
Kutak Rock, LLP	300026	3583058	Legal Services 05/25	\$ 1,243.45
Rizzetta & Company, Inc.	300021	INV0000099675	District Management Fees 06/25	\$ 4,943.67
Solitude Lake Management, LLC	300024	PSI176059	Monthly Lake & Pond Management Services 06/25	\$ 4,632.00
Superior Waterway Services, Inc.	300025	105998	Quarterly Aeration Maintenance 06/25	<u>\$ 1,200.00</u>
Total Report				<u>\$ 13,667.87</u>

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Operation and Maintenance Expenditures July 2025 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2025 through July 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$18,471.23**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Portico Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2025 Through July 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Earth Tech Environmental, LLC	300029	11340	Preserve Maintenance 06/25 (1 of 3)	\$ 4,000.00
Florida Power & Light Company	20250701-1	Monthly Summary 06/25 ACH 412	Electric Services 06/25	\$ 1,149.92
Florida Power & Light Company	20250729-1	Monthly Summary 07/25 ACH 412	Electric Services 07/25	\$ 1,105.38
Johnson Engineering, LLC	300028	6022	Engineering Services 06/25	\$ 571.50
Johnson Engineering, LLC	300028	6105	Engineering Services Project 20055880-001 06/25	\$ 877.25
Rizzetta & Company, Inc.	300027	INV0000100489	District Management Fees 07/25	\$ 4,943.67
Solitude Lake Management, LLC	300032	PSI184222	Monthly Lake & Pond Management Services 07/25	\$ 4,632.00
Superior Waterway Services, Inc.	300033	108004	Install Aeration System 07/25	<u>\$ 1,191.51</u>
Total Report				<u>\$ 18,471.23</u>

Tab 3



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Portico Community Development District

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Proposed Budget Fiscal Year 2025/2026

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Proposed Budget
Portico Community Development District
 General Fund
 Fiscal Year 2025/2026

2

Comments

[illegible]

Chart of Accounts Classification		Actual YTD through 07/30/25	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
53	Property Insurance	\$ 863	\$ 863	\$ 975	\$ 112	\$ 932	\$ (43)
54	Contingency						
55	Miscellaneous Contingency	\$ 276	\$ 552	\$ 9,496	8,944	\$ 24,351	\$ 14,855
56							
57	Field Operations Subtotal	\$ 81,850	\$ 159,286	\$ 113,470	\$ (45,816)	\$ 125,726	\$ 12,256
58							
59	TOTAL EXPENDITURES	\$ 176,368	\$ 324,829	\$ 232,561	\$ (92,269)	\$ 247,561	\$ 15,000
60							
61	EXCESS OF REVENUES OVER EXPENDITURES	\$ 60,810	\$ (87,651)	\$ -	\$ (87,652)	\$ -	\$ -
62							

FISCAL YEAR 2025/2026 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2025/2026 O&M Budget:		\$232,561.00
Early Payment Discounts:	4%	\$9,690.04
2025/2026 Total:		\$242,251.04

2024/2025 O&M Budget:	\$232,560.32
2025/2026 O&M Budget:	\$232,561.00
Total Difference:	\$0.68

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Townhome	Series 2020 Debt Service	\$621.57	\$621.57	\$0.00	0.00%
	Operations/Maintenance	\$91.80	\$91.80	\$0.00	0.00%
	Total	\$713.37	\$713.37	\$0.00	0.00%
Single Family 50'	Series 2020 Debt Service	\$731.26	\$731.26	\$0.00	0.00%
	Operations/Maintenance	\$166.91	\$166.91	\$0.00	0.00%
	Total	\$898.17	\$898.17	\$0.00	0.00%
Single Family 60' (1)	Series 2020 Debt Service	\$950.63	\$950.63	\$0.00	0.00%
	Operations/Maintenance	\$196.95	\$196.95	\$0.00	0.00%
	Total	\$1,147.58	\$1,147.58	\$0.00	0.00%
Single Family 60' (2)	Series 2020 Debt Service	\$950.63	\$950.63	\$0.00	0.00%
	Operations/Maintenance	\$196.95	\$196.95	\$0.00	0.00%
	Total	\$1,147.58	\$1,147.58	\$0.00	0.00%
Single Family 70'	Series 2020 Debt Service	\$1,170.01	\$1,170.01	\$0.00	0.00%
	Operations/Maintenance	\$227.00	\$227.00	\$0.00	0.00%
	Total	\$1,397.01	\$1,397.01	\$0.00	0.00%

TOTAL O&M BUDGET		\$232,561.00	
EARLY PAYMENT DISCOUNTS @		4.0%	
TOTAL O&M ASSESSMENT		\$9,690.04	
		\$242,251.04	

UNITS ASSESSED			
LOT SIZE	O&M	SERIES 2020-1	SERIES 2020-2
		DEBT SERVICE ⁽¹⁾	DEBT SERVICE ⁽¹⁾
TOWNHOME	162	162	0
SINGLE FAMILY 50 SERIES	704	702	0
SINGLE FAMILY 60 SERIES (1)	306	304	0
SINGLE FAMILY 60 SERIES (2)	132	0	132
SINGLE FAMILY 70 SERIES	104	104	0
Total Community	1408	1272	132

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL	% TOTAL	TOTAL
	EAU's	EAU's	O&M BUDGET
0.55	89.10	6.14%	\$14,871.76
1.00	704.00	48.51%	\$117,505.22
1.18	361.08	24.88%	\$60,268.16
1.18	155.76	10.73%	\$25,998.03
1.36	141.44	9.75%	\$23,607.87
	1451.38	100.00%	\$242,251.04

PER LOT ANNUAL ASSESSMENT			
O&M	SERIES 2020-1	SERIES 2020-2	TOTAL ^{(3) (4)}
	DEBT SERVICE ⁽²⁾	DEBT SERVICE ⁽²⁾	
\$91.80	\$621.57	\$0.00	\$713.37
\$166.91	\$731.26	\$0.00	\$898.17
\$196.95	\$950.63	\$0.00	\$1,147.58
\$196.95	\$0.00	\$950.63	\$1,147.58
\$227.00	\$1,170.01	\$0.00	\$1,397.01

Less Lee County Early Payment Discounts (4%)

\$232,561.00

Net Revenue to be Collected

\$232,561.00

(\$9,690.04)

⁽¹⁾ Reflects the number of total lots with Series 2020 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2020 bond issue. Annual assessment includes principal, interest, county collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2025 Lee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

⁽⁴⁾ Lee County collection costs are \$1.84 per parcel / line and are included in the debt service assessment.

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.

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.



Rizzetta & Company

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.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's 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 prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

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.

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).



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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 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.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights 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.



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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.



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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.



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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.

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.



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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.



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Tab 4

RESOLUTION 2025-03
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE PORTICO COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Portico Community Development District ("**District**") prior to June 15, 2025, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt 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.

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), 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.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Portico Community Development District for the Fiscal Year Ending September 30, 2026."
- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 21st DAY OF AUGUST 2025.

ATTEST:

**PORTICO COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

Exhibit A

Tab 5

RESOLUTION 2025-04
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PORTICO COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Portico Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in Lee County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby certifies for collection the FY 2026 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.

4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.

a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments (if any) and/or Debt Assessments (if any) imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Future Collection Methods.** The District's decision to collect Assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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 upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 21st day of August 2025.

ATTEST:

**PORTICO COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 6

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PORTICO COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, FOR FISCAL YEAR 2025/2026, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Portico Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the Lee County, Florida; and

WHEREAS, the District's Board of Supervisors (hereinafter the "Board") is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority, a schedule of its regular meetings.

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District's meetings.

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

Section 1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with Section 189.015(1), Florida Statutes.

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 21st DAY OF AUGUST, 2025.

ATTEST:

**PORTICO COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY / ASST. SECRETARY

CHAIRMAN / VICE CHAIRMAN

EXHIBIT "A"
BOARD OF SUPERVISORS MEETING DATES
PORTICO COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026

November 20, 2025
February 19, 2026
May 21, 2026
August 20, 2026

All meetings will convene at 10:00 a.m. and will be held at the office of Rizzetta & Company Inc., located at 9530 Marketplace Road, Suite 206, Fort Myers, Florida 33912.

Tab 7

Crocker Land Development, LLC.
9780 Littleton Road
North Fort Myers, FL 33903

Invoice

Date 8/11/2025
Invoice # 2320

Bill To

Portico Community Development District.
14070 Portico Blvd
Fort Myers, Florida 33905

Ship To

P.O. #
Terms

Ship Date 8/11/2025
Due Date 8/11/2025
Other

Item	Description	Qty	Price	Amount
Estimate	14719 Cantabria Drive at Portico Phase 1 - Scope of Work - Crocker Land Development (CLD) will start with installing gutter adapters to all 3 down spouts then 4 inch singlewall ADS pipe from the down spouts and transition to 8 inch pipe connecting to a 24 inch box at the homeowner property line then running a 8 inch ADS double wall pipe down to the water (approx. 30 ft) all with at a minimum of 12 inches of cover. Once ADS is installed CLD will backfill erosion and compact, then install coconut mat and pin down to the ground to help with any future erosion then sod with Flortam sod and pin as well. Estimate includes all labor, material and equipment needed to complete the job.		6,605.00	6,605.00
Estimate	Phase 2 - Scope of work - CLD will come back at a later date in the winter or when the water goes down to the lowest water line to install the remaining 8 inch pipe (approx. 26 ft) and the Flared End Anchor at Outfall. Estimate for Phase 2 was approved in Belinda's e-mail dated July 31, 2025 it will be invoiced (\$2,274.00) after completion.			0.00
Please contact Devin Collier with any questions 239-747-3892		Subtotal		
		Sales Tax (0.0%)		
		Total		
		Payments/Credits		
		Balance Due		

Crocker Land Development, LLC.
kelley@crockerlanddevelopment.com

239-229-8003
239-997-5129

Crocker Land Development, LLC.
9780 Littleton Road
North Fort Myers, FL 33903

Invoice

Date 8/11/2025
Invoice # 2320

Bill To

Portico Community Development District.
14070 Portico Blvd
Fort Myers, Florida 33905

Ship To

P.O. #
Terms

Ship Date 8/11/2025
Due Date 8/11/2025
Other

Item	Description	Qty	Price	Amount
	<p>Estimate based on Drain Connection Detail (Option 2) provided by Mark Zordan.</p> <p>CLD will use easement on the south side of house 14715 Cantabria Dr. to inhaul fill, sod and any other material needed to finish job with our Toro landscape cart and wheelbarrows.</p> <p>CLD is not responsible for:</p> <ul style="list-style-type: none">- Permits.- Homeowner notification or approval.- The care of the new sod.- Irrigation damage or repair.- Large Rain events that wash out the sod and fill installed before the sod can establish. Anything that needs to be fixed will be on a time and material basis. <p>Estimate Good for 30 Days.</p>			
Please contact Devin Collier with any questions 239-747-3892		Subtotal		\$6,605.00
		Sales Tax (0.0%)		\$0.00
		Total		\$6,605.00

Crocker Land Development, LLC.
kelley@crockerlanddevelopment.com

239-229-8003
239-997-5129

Payments/Credits \$0.00
Balance Due \$6,605.00

Tab 8

August 11, 2025

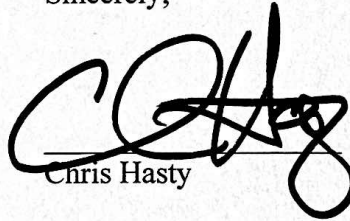
Portico Community Development District
c/o Belinda Blandon, District Manager
Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33578

Re: Portico Community Development District
Board of Supervisors Resignation

Dear Ms. Blandon:

I hereby resign my position as a member of the Board of Supervisors of the Portico Community Development District effective immediately.

Sincerely,



Chris Hasty

Tab 9



Quarterly Compliance Audit Report

Portico

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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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 [Florida Statute Chapter 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. [189.069](#), 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 [WCAG 2.1](#) 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.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 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	Color contrast 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**

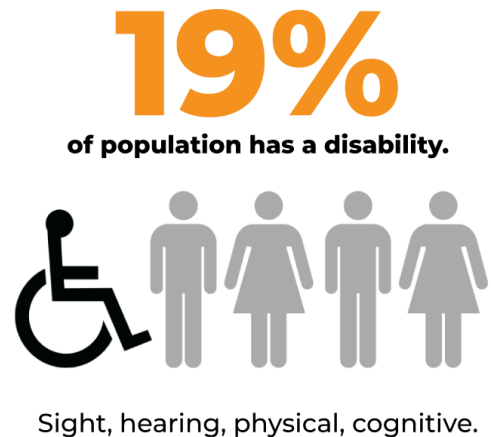
Compliance Criteria

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
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	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.



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>



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 (e.g., 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