



Rizzetta & Company

Gramercy Farms Community Development District

**Board of Supervisors
Meeting
August 27, 2025**

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

www.gramercyfarmscdd.org

GRAMERCY FARMS
COMMUNITY DEVELOPMENT DISTRICT

www.gramercyfarmscdd.org

Board of Supervisors	Maria Borrero Joel Sanchez Rachelle Ragland Yomarie Medina Amanda Aleman	Chairperson Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Brian Mendes	Rizzetta & Company, Inc.
District Counsel	Wes Haber	Kutak Rock
District Engineer	Greg Woodcock	Stantec

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 (407) 472-2471. 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.

GRAMERCY FARMS DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471

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

www.gramercyfarmscdd.org

**Board of Supervisors
Gramercy Farms Community
Development District**

August 20, 2025

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Gramercy Farms Community Development District will be held on **August 27, 2025, at 9:00 a.m.** at the **Anthem Park Clubhouse** located at **2090 Continental Street, St. Cloud, Florida 34769**. The following is the **final** agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. COMMUNITY UPDATES**
 - A. Down to Earth Updates Tab 1
 1. Tree Straightening & Installation Proposal
 2. Tree Straightening & Pruning Proposal
 - B. HP Home Solutions Updates
 1. Bobcat Dirt Removal Updates
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors Meeting held on July 23, 2025..... Tab 2
 - B. Ratification of Operation and Maintenance Expenditures for June & July 2025 Tab 3
- 5. BUSINESS ITEMS**
 - A. Consideration of 1st Addendum to Rizzetta & Company's Inc. Contract for District Management Services Tab 4
 - B. Consideration of Resolution 2025-08, Adopting FY 25/26 Meeting Schedule Tab 5
 - C. Consideration of OUC Outdoor Lighting Service Proposal Tab 6
 - D. Public Hearing on Fiscal Year 2025/2026 Final Budget
 1. Consideration of Resolution 2025-09, Adopting FY 25-26 Final Budget Tab 7
 - E. Public Hearing on Fiscal Year 2025/2026 Special Assessments
 1. Consideration of Resolution 2025-10, Imposing Special Assessments..... Tab 8
- 6. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 1. Depression Updates
 1. 3126 Sweet Acres Place
 2. 4599 Plain View
 2. Maintenance Updates
 - C. District Manager
 1. Website Audit..... Tab 9
 2. Notice Updates
 1. Shelburne
 2. Farmer Packard

7. SUPERVISOR REQUESTS AND COMMENTS

8. 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 (407) 472-2471.

Very truly yours,

Brian Mendes

Brian Mendes

TAB 1

**Down to Earth**

PO Box 72701
Cleveland, Ohio 44192-0002
(321) 263-2700

Estimate: #126131**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

Gramercy Farms CDD
4599 Calumet Drive
St. Cloud, FL 34772

Job

Fieldwood Circle Center Area
Trees

Estimated Job Start Date

September 1, 2025

Proposed By

Justin Baker

Due Date**Estimate Details**

Description of Services & Materials	Unit	Quantity	Rate	Amount
Tree/Plant Installation				
Site Prep & Tree Straightening				\$1,170.00
3/4" X 12' Arborbrace Tree Guy Kit	Each	6	\$51.25	\$307.50
Subtotal				\$1,477.50
Estimated Tax				\$0.00
Job Total				\$1,477.50

Straighten and install Arborbrace tree strap kits on 6 Tree's in the CDD area in the center of Fieldwood Circle. We will also clear out moss and lift all tree's in the area while onsite

Proposed By:

Agreed & Accepted By:

Justin Baker

Down to Earth

08/18/2025

Date

Rizzetta & Company

Date

Estimates require a 50% deposit to order and schedule any approved work. The remaining invoice balance is due upon receipt. Pricing on this proposal is good for 30 days from the date created. Actual irrigation repairs will be billed at our standard labor rate plus materials. Any loss or damage from theft, tampering, vandalism, drainage, soil conditions, salt, frost, wildlife, pests, disease, lack of proper maintenance, or acts of God are excluded from this warranty. Additionally, anything underground that cannot be marked by "No Cuts", if damaged, is not covered in the above proposal. Unless specifically quoted, this job only includes an irrigation check. If irrigation services are required, an additional bid will be submitted. If the additional bid is not accepted, DTE is not responsible for loss of materials installed. This proposal is subject to our Terms & Conditions at <https://dtelandscape.com/terms-and-conditions/>.

PO Box 72701
Cleveland, Ohio 44192-0002
(321) 263-2700

Estimate: #126129

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

Gramercy Farms CDD
4599 Calumet Drive
St. Cloud, FL 34772

Job

Straighten and prune Tree's in Right of Way

Estimated Job Start Date

September 1, 2025

Proposed By

Justin Baker

Due Date

Estimate Details				
Description of Services & Materials	Unit	Quantity	Rate	Amount
Tree/Plant Installation				
Tree Straightening and Pruning				\$1,820.00
Debris Removal and Disposal Fee	Each	1	\$89.99	\$89.99
3/4" X 12' Arborbrace Tree Guy Kit	Each	8	\$51.25	\$410.00
			Subtotal	\$2,319.99
			Estimated Tax	\$0.00
			Job Total	\$2,319.99

We will attempt to loosen the tree root ball and straighten 8 tree's in the area between the sidewalks and the street on Fieldwood Circle. We will also then install an arbor tie tree staking kit to each of the tree's that we straightened as much as possible. Please note that some of these trees have been leaning for over a year and we will not know if straightening them fully will be possible until we try.

Also we will prune and shape all of the tree's in the same area between the sidewalk and Fieldwood Circle

Proposed By:

Agreed & Accepted By:

Justin Baker

Down to Earth

08/18/2025

Date _____

Rizzetta & Company

Date _____

Estimates require a 50% deposit to order and schedule any approved work. The remaining invoice balance is due upon receipt. Pricing on this proposal is good for 30 days from the date created. Actual irrigation repairs will be billed at our standard labor rate plus materials. Any loss or damage from theft, tampering, vandalism, drainage, soil conditions, salt, frost, wildlife, pests, disease, lack of proper maintenance, or acts of God are excluded from this warranty. Additionally, anything underground that cannot be marked by "No Cuts", if damaged, is not covered in the above proposal. Unless specifically quoted, this job only includes an irrigation check. If irrigation services are required, an additional bid will be submitted. If the additional bid is not accepted, DTE is not responsible for loss of materials installed. This proposal is subject to our Terms & Conditions at <https://dtelandscape.com/terms-and-conditions/>.

TAB 2

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.

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of Gramercy Farms Community Development District was held on **July 23, 2025 at 9:00 a.m.** at the Anthem Park Clubhouse located at **2090 Continental Street, St Cloud, Florida 34769.**

Present and constituting a quorum:

Maria Borrero	Board Supervisor, Chairman
Joel Sanchez	Board Supervisor, Vice Chairman
Amanda Aleman	Board Supervisor, Assistant Secretary

Also present were:

Brian Mendes	District Manager, Rizzetta & Co., Inc.
Gio Massimino	District Coordinator, Rizzetta & Co., Inc.
Wes Haber	District Counsel, Kutak Rock, LLP <i>(via phone)</i>
Greg Woodcock	District Engineer, Stantec <i>(via phone)</i>
Justin Baker	Landscape Services, Down 2 Earth
Hector Pastrana	HP Home Solutions, General Maintenance
Mark Yahn	Sunscape, Landscape Consulting Services
Audience	Present

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Mendes called the meeting to order and confirmed a quorum.

SECOND ORDER OF BUSINESS

Public Comment

There were no comments at this time.

THIRD ORDER OF BUSINESS

Community Updates

A. Monthly Report from Aquatic Weed Management

1. Discussion of Gramercy Farms Pond Access

Mr. Mendes introduced Mark Yahn to present services.

Mark Yahn of Sunscape landscape consulting services presented services to the board.

Mr. Mendes stated his previous experiences with Sunscape landscape services.

Ms. Borrero inquired about the onsite meeting held on August 8th.

Mr. Yahn responded to onsite meeting inquiries.

Discussion ensued amongst the board members.

Mr. Mendes reviewed the fence encroachment issues behind Sweet Acres pond.

Discussion ensued amongst the board regarding fence encroachment.

Ms. Borrero requested Mr. Mendes to contact HOA manager in regards to the fence encroachment issue.

B. Field Inspection Updates

1. Landscape Inspection Report

No discussion ensued regarding this agenda item.

C. Down to Earth Updates

1. Updates on Townhome Tree Maintenance

Mr. Baker briefed the board on the operation, he reviewed the labor schedule and mowing schedule.

Mr. Baker reviewed the berm issue behind Sweet Acres.

Mr. Baker reviewed bids for consideration with the board.

Ms. Borrero inquired about the location of irrigation repairs.

On a motion by Ms. Borrero, seconded by Ms. Aleman, with all in favor, the Board approved the Down to Earth proposals, #124006 and #124054, in substantial form, for the Gramercy Farms Community Development District.

Ms. Borrero inquired about grass cut back schedule, Mr. Baker responded to schedule comments.

Mr. Baker discussed bush hogging operations.

Ms. Borrero inquired about transitions with staff.

D. Hp Home Solutions Monthly Updates

1. Updates on Gator signs

Mr. Pastrana reviewed operational updates with the board.

Mr. Mendes stated he will contact Moshire resident regarding cut back maintenance.

Mr. Pastrana reviewed dirt removal project for consideration, the project price is \$2,500

Ms. Borrero commented on recommendations to approve dirt removal project.

Mr. Haber commented on the CDD's ability to remove dirt that is encroaching onto CDD property.

Mr. Mendes stated he will work with Mr. Haber on sending final notice to farmer that will include billing.

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board approved the estimate for HP dirt removal project not to exceed \$2,500, for the Gramercy Farms Community Development District.

Mr. Mendes stated he will send notices for Shelburne residents encroaching onto CDD property by certified mail.

Discussion ensued amongst the board regarding removal of encroachment items.

The board reviewed CDD area depression behind town homes.

FOURTH ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors Meeting Held on May 28, 2025

Mr. Mendes presented the meeting minutes to the board and asked if any changes were requested. There were none.

On a motion by Ms. Borrero, seconded by Ms. Aleman, with all in favor, the Board approved the Board approved the Minutes of the Board of Supervisors' Meeting held on May 28, 2025, for the Gramercy Farms Community Development District.

FIFTH ORDER OF BUSINESS

Ratification of Operations and Maintenance Expenditures for May & June 2025

Mr. Mendes presented the operation and maintenance expenditures to the Board of Supervisors and asked if there were any questions.

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board ratified the operations and maintenance expenditures for May 2025 (\$52,187.30) and June (\$55,929.18) for the Gramercy Farms Community Development District.

SIXTH ORDER OF BUSINESS

Ratification of District Items

1.Hurricane Clean Up Services

2.Chairs Acceptance of the FY 2024 Financial Audit

Mr. Mendes reviewed the items for ratification in detail with the board and asked if there were any questions.

Mr. Haber reviewed the findings in the financial audit.

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board ratified the hurricane clean up proposal and chair's acceptance of the FY 2024 financial audit, for the Gramercy Farms Community Development District.

SEVENTH ORDER OF BUSINESS

Discussion of Field Services

No discussion ensued regarding this matter.

EIGHTH ORDER OF BUSINESS

Consideration of CDD Board Applicants

Mr. Mendes opened discussion and invited applicants to present themselves.

Rachelle introduced herself and presented to the board.

Sarah introduced herself and presented to the board.

Yomarie introduced herself and presented to the board.

Ms. Borrero commented on the needed attendance from the board members and commented on educating residents.

Ms. Aleman stated that she is ready to cast vote.

Ms. Borrero reviewed applicants options and discusses options amongst the board.

On a motion by Ms. Aleman, seconded by Ms. Borrero, with all in favor, the Board appointed Rachelle to Seat 4, for the Gramercy Farms Community Development District.

On a motion by Mr. Sanchez, seconded by Ms. Borrero, with all in favor, the Board appointed Yomarie to Seat 5, for the Gramercy Farms Community Development District.

NINTH ORDER OF BUSINESS

**Public Hearing on Towing & Overnight
Parking Rules**

1.Consideration of Resolution 2025-07, Adopting Towing & Overnight Parking

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board opened the public hearing, for the Gramercy Farms Community Development District.

A member of the public inquired about lighting for the mailboxes.

Mr. Haber reviewed Resolution 2025-07 and reviewed the policies being set for overnight parking rules.

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board closed the public hearing, for the Gramercy Farms Community Development District.

On a motion by Ms. Borrero, seconded by Ms. Aleman, with all in favor, the Board adopted Resolution 2025-07, Adopting Towing & Overnight Parking, for the Gramercy Farms Community Development District.

TENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

1. Updates on Skip Trace

There were no updates at this time regarding this matter.

B. District Engineer

1. Annual Engineer's Report 2025

2. TOHO Updates

3. Updates on Manhole Project

Mr. Woodcock reviewed the annual bond holder's report and stated the report was complete.

Mr. Woodcock reviewed the manhole project's completion with the board.

Mr. Woodcock reviewed in detail the TOHO project and stated this project is currently ongoing.

Mr. Borrero reviewed issues regarding Balerd Trail.

Mr. Woodcock requested photo updates regarding Bailer trail.

C. District Manager

Mr. Mendes asked the board if there were any questions at this time. There were none.

ELEVENTH ORDER OF BUSINESS

Supervisor & Audience Comments

Rachelle requested lighting for resident mailboxes.

Mr. Pastrana stated he will propose estimate for lighting.

Sarah inquired about maintenance obligations for the right of way.

Mr. Woodcock stated he will work with Mr. Mendes regarding right of way obligations.

A audience member inquired about drainage in Sweet Acres, Mr. Woodcock and Mr. Mendes stated they will review this matter.

Sarah inquired about page 8 under 2.3 CDD maintenance regarding encroachment issues with trees located on CDD property.

TWELFTH ORDER OF BUSINESS

Adjournment

On a motion by Ms. Borrero, seconded by Mr. Sanchez, with all in favor, the Board adjourned the Board of Supervisors' Meeting at 11:03 a.m. for Gramercy Farms Community Development District.

[SIGNATURES ON FOLLOWING PAGE]

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Assistant Secretary

Chairperson/Vice Chairman

TAB 3

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

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

WWW.GRAMERCYFARMSCDD.ORG

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: **\$55,929.18**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Gramercy Farms Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through June 30, 2025

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Amanda Aleman	300061	AA052825	Board of Supervisors Meeting 05/28/25	200
Aquatic Weed Management, Inc	300062	19757	Pond Maintenance 05/25	1250
Berger, Toombs, Elam, Gaines & Frank CPA	300066	372261	Audit Services FY 09/24	3860
HP Home Maintenance Solutions, LLC	300067	409	Property Maintenance 05/25	2150
HP Home Maintenance Solutions, LLC	300072	431	Signs installation 06/25	345
HP Home Maintenance Solutions, LLC	300072	432	Property Maintenance 06/25	2150
Joel Sanchez	300063	JS052825	Board of Supervisors Meeting 05/28/25	200
Maria V. Borrero	300064	MB052825	Board of Supervisors Meeting 05/28/25	200
Orlando Sentinel Communications	300065	114139572000 B	Legal Advertising 04/25	178.17
Orlando Sentinel Communications	300068	117399274000	Legal Advertising 05/25	189.42
Orlando Utilities Commission	20250604	Monthly Summary 04/25 ACH	Electric Services 04/25	18579.81
Rizzetta & Company, Inc.	300060	INV0000099648	District Management Fees 06/25	4837.58

Gramercy Farms Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through June 30, 2025

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
SSS Down To Earth Opco, LLC	300069	144378	Tree/Plant Installation 05/25	213.4
SSS Down To Earth Opco, LLC	300071	144005	Landscape Maintenance 06/25	20627.57
Stantec Consulting Services, Inc.	300070	2405994	Engineering Services 05/25	542.5
Toho Water Authority	20250613	Monthly Summary 05/25 ACH	Water-Sewer Services 05/25	184.7
Toho Water Authority	20250620-1	00057874 05/25 ACH	3100 Block Odd Sweet Acres Place 05/25	112.08
Toho Water Authority	20250620-2	00039375 05/25 ACH	3040 Old Hickory Tree Road # IRR 05/25	108.95
Report Total				<u>\$ 55,929.18</u>

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

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

WWW.GRAMERCYFARMSCDD.ORG

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: **\$54,966.85**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Gramercy Farms Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2025 Through July 31, 2025

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Amanda Aleman	300084	AA0752325	Board of Supervisors Meeting 07/23/25	\$200.00
Aquatic Weed Management, Inc	300074	19878	Pond Maintenance 06/25	\$1,250.00
Aquatic Weed Management, Inc	300082	20057	Pond Maintenance 07/25	\$1,250.00
HP Home Maintenance Solutions, LLC	300085	453	Property Maintenance 07/25	\$2,150.00
Joel Sanchez	300086	JS072325	Board of Supervisors Meeting 07/23/25	\$200.00
Kutak Rock, LLP	300075	3584699	Legal Services 03/25 & 04/25	\$1,652.00
Maria V. Borrero	300087	MB072325	Board of Supervisors Meeting 07/23/25	\$200.00
Orlando Sentinel Communications	300078	119429458000	Legal Advertising 06/25	\$502.60
Orlando Utilities Commission	20250702	Monthly Summary 05/25 ACH	Electric Services 05/25	\$18,587.03
Rizzetta & Company, Inc.	300073	INV0000400462	District Management Fees 0725	\$4,837.58
School Now	300088	INV-SN-870	School Now CDD ADA-PDF 07/25	\$384.38
SSS Down To Earth Opco, LLC	300076	147049	Playground Mulch 06/25	\$1,700.67

Gramercy Farms Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2025 Through July 31, 2025

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
SSS Down To Earth Opco, LLC	300079	146556	Landscape Maintenance 07/25	\$20,627.57
Stantec Consulting Services, Inc.	300077	2418282	Engineering Services 06/25	\$759.50
Toho Water Authority	20250711	Monthly Summary 05/25 ACH B	Water-Sewer Services 05/25 -B	\$422.58
Toho Water Authority	20250718-1	00057874 06/25 ACH	3100 Block Odd Sweet Acres Place 06/25	\$177.81
Toho Water Authority	20250718-2	00039375 06/25 ACH	3040 Old Hickory Tree Road # Irr 06/25	<u>\$65.13</u>
Report Total				<u>\$ 54,966.85</u>

TAB 4

FIRST ADDENDUM TO THE CONTRACT FOR DISTRICT MANAGEMENT SERVICES

This First Addendum to the Contract for District Management Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2025 (the “**Effective Date**”), by and between **Gramercy Farms Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Osceola County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for District Management Services dated October 1, 2024 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B - Schedule of Fees** section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: William J. Rizzetta
 PRINTED NAME: William J. Rizzetta
 TITLE: President
 DATE: Aug 11, 2025

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

BY: _____
 PRINTED NAME: _____
 TITLE: Chairman/Vice Chairman
 DATE: _____

ATTEST:

 Vice Chairman/Assistant Secretary
 Board of Supervisors

 Print Name

Exhibit B – Schedule of Fees

Exhibit B
Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	\$1,949.58	\$23,395
Administrative:	\$425.92	\$5,111
Accounting:	\$1,237.08	\$14,845
Financial & Revenue Collections:	\$378.58	\$4,543
Assessment Roll ⁽¹⁾		\$5,678
Total Standard On-Going Services:	\$3,991.17	\$53,572

(1) Assessment Roll is to paid in one lump-sum upon completion.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	\$ 400
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 400
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 125
Two+ Lots (on tax roll)	Per Occurrence	\$ 150
One Lot (direct billed by the District)	Per Occurrence	\$ 150
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 200
Six-Ten Lots (direct billed by the District)	Per Occurrence	\$ 250
Elevent+ Lots (direct billed by the District)	Per Occurrence	\$ 300
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 150/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 150
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Bond Amortization Schedules	Per Occurrence	\$ 600
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Regional Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

LITIGATION SUPPORT SERVICES:

Litigation Support Services shall be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
President	\$ 500.00
Chief Financial Officer	\$ 450.00
Vice President	\$ 400.00
Controller	\$ 350.00
Regional District Manager	\$ 300.00
Accounting Director	\$ 300.00
Finance Manager	\$ 300.00
Senior District Manager	\$ 275.00
District Manager	\$ 250.00
Amenity Services Manager	\$ 250.00
Business Development Manager	\$ 250.00
Landscape Inspection Services Manager	\$ 250.00
Financial Analyst	\$ 250.00
Senior Accountant	\$ 225.00
Landscape Specialist	\$ 200.00
Administrative Support Manager	\$ 200.00
Senior Financial Associate	\$ 200.00
Senior Administrative Assistant	\$ 200.00
Staff Accountant II	\$ 200.00
District Coordinator	\$ 175.00
Administrative Assistant II	\$ 150.00
District Compliance Associate	\$ 150.00
Staff Accountant	\$ 150.00
Financial Associate	\$ 150.00
Administrative Assistant	\$ 100.00
Accounting Clerk	\$ 100.00
Client Relations Specialist	\$ 100.00






2025-10-01 - Gramercy Farms CDD - First Addendum - Contract for Professional District Services, unexecuted

Final Audit Report

2025-08-11

Created:	2025-08-11
By:	Scott Brizendine (sbrizendine@rizzetta.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAAt2-GzylUtntr2lsl06JJnI47TaRRB3

"2025-10-01 - Gramercy Farms CDD - First Addendum - Contract for Professional District Services, unexecuted" History

-  Document created by Scott Brizendine (sbrizendine@rizzetta.com)
2025-08-11 - 11:36:29 AM GMT
-  Document emailed to Bill Rizzetta (brizzetta@rizzetta.com) for signature
2025-08-11 - 11:36:32 AM GMT
-  Email viewed by Bill Rizzetta (brizzetta@rizzetta.com)
2025-08-11 - 11:38:12 AM GMT
-  Document e-signed by Bill Rizzetta (brizzetta@rizzetta.com)
Signature Date: 2025-08-11 - 12:22:26 PM GMT - Time Source: server
-  Agreement completed.
2025-08-11 - 12:22:26 PM GMT

TAB 5

RESOLUTION 2025-08

**A RESOLUTION OF THE GRAMERCY FARMS
COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE
ANNUAL MEETING SCHEDULE FOR FISCAL YEAR
2025/2026**

WHEREAS, the Gramercy Farms Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within the City of St. Cloud, Osceola County, Florida; and

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; and

WHEREAS, the Board has proposed the Fiscal Year 2025-2026 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE GRAMERCY FARMS
COMMUNITY DEVELOPMENT DISTRICT**

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with the City of St. Cloud and Osceola County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 27th day of August 2025.

ATTEST:

**GRAMERCY FARMS
COMMUNITY DEVELOPMENT
DISTRICT**

Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT “A”
BOARD OF SUPERVISORS’ MEETING DATES
GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026

October 22, 2025
November 26, 2025
December 24, 2025
January 28, 2026
February 25, 2026
March 25, 2026
April 22, 2026
May 27, 2026
June 24, 2026
July 22, 2026
August 26, 2026
September 23, 2026

All meetings will convene on the 4th Wednesday of the month at 9:00 a.m.
at the **Anthem Park Clubhouse** located at **2090 Continental Street, St. Cloud,**
Florida 34769.

TAB 6



**ADDENDUM A
GRAMERCY FARMS PHASE I
WORK ORDER 28120**

This Addendum modifies the original Service Agreement for Lighting Service and is entered into this ____ day of _____ 2025, between the **ORLANDO UTILITIES COMMISSION** (hereafter “OUC”) and **GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT** (hereafter “CUSTOMER”), herein collectively referred to as “the Parties.”

WITNESSETH:

WHEREAS, the Parties entered into a Service Agreement for Lighting Service dated **29TH Day of October 2012** for **2900 Old Hickory Tree Rd., Saint Cloud, Florida 34771** (the “Original Agreement”);

WHEREAS the Original Agreement was recorded in the Public Records of **Orange County**, assigned document number **20130037113**.

Now, therefore, OUC and CUSTOMER agree to amend the provisions of the original Agreement, as outlined herein;

1. Exhibit 1 of the Agreement is hereby deleted in its entirety and replaced with the following new Exhibit 1 to wit:

EXHIBIT 1

LIGHTING SERVICE FEES:

RATE PER MONTH

Monthly Lighting Service Charge:

Capital Investment	\$2,768.03
Maintenance	\$ 568.50
<u>Fuel and Energy</u>	<u>\$ 295.85</u>
Total	*** \$3,632.37

Upfront Payment \$0.00

Payment #	\$	Check #	Date Posted
		Charge Description #	Work Order #

Initial Term Charges include Capital Investment, Fuel and Energy, and Maintenance Costs, Subsequent Term Charges include Fuel and Energy, and Maintenance Costs.

*** From time to time, modifications to the original contract design ("Design Modifications") may be necessary to accommodate local site requirements or other changes which were not anticipated by either party during the original contracting phase. Actual billed amount will be based on the as-built drawings which reflect the Design Modifications.

If the increase in the actual billed amount due to the Design Modifications is up to and including 10% of the Agreement's original capital investment charge, Customer hereby assumes responsibility for payment of such charge increase without need for notification from OUC or further consent from Customer regarding same.

If the increase in the actual billed amount due to the Design Modifications exceeds 10% of the Agreement's original capital investment charge, OUC will send to Customer completed Exhibit 2 reflecting such increase and both OUC and Customer shall execute same.

ANNUAL RATE ADJUSTMENT

Taxes may be adjusted periodically. The fees established in this Exhibit 1 may be adjusted by OUC to reflect changes in electric rates, subject to review and approval by the Florida Public Service Commission. The rates for maintenance shall not change by more than three percent (3%) over the prior year's rate. The capital investment portion of the Monthly Lighting Service Charge shall remain fixed for the term of this Agreement.

LIGHTING SERVICE

The Lighting Service shall provide to CUSTOMER the foot candle lighting output (illuminating capacity) produced from the installation, operation and maintenance of the Lighting Equipment described below or such other functionally equivalent alternative lighting equipment as may be determined by OUC in its sole discretion, provided that such alternative lighting equipment provides the same illuminating capacity as the Lighting Equipment specified below.

EXHIBIT 1 (continued)

LIGHTING EQUIPMENT

OUC Installed Lighting Equipment:

(21)	22' Black Stresscrete St. Louis KLH22 poles	OUC Stock No. [036-27512]
(29)	13' Black Stresscrete St. Louis KLH13 poles	OUC Stock No. [036-27513]
(21)	Black King KA40-T-1 arms	OUC Stock No. [036-24072]
(21)	250w MH Black King K601	OUC Stock No. [036-23127]
(29)	150w MH Black King K601	OUC Stock No. [036-23128]

All associated poles, fixtures, parts, wires, photocells, and controllers

CUSTOMER Installed Lighting Equipment:

The CUSTOMER is responsible for the installation of the conduit, junction boxes, and bases per OUC specifications. A conduit design layout will be provided to the customer upon full execution of this agreement.

PHASED INSTALLATION PLAN

All at once

INSTALLATION DATE is 180 days after the effective date of this Agreement as defined in 5.2. If OUC and CUSTOMER are ready and able to begin installation, installation may commence prior to the INSTALLATION DATE.

EXHIBIT 1 (continued)

OUTAGE REPORTING

Light out Telephone Number – 407-737-4222

Light out Web Address – <http://www.ouc.com/customer-support/outages-and-problems/report-a-streetlight-outage>

LEGAL DESCRIPTION OF THE PROPERTY

All private/public roadways and easements within **GRAMERCY FARMS PHASE I**, according to the plat thereof, as recorded in **Plat Book 22, Pages 75-83**, of the Public Records of Osceola County, Florida.

PROPERTY / PREMISE LOCATION INFORMATION

Premise Name:	Gramercy Farms Phase I
Premise Address:	2900 OLD HICKORY TREE RD
City, State, Zip:	SAINT CLOUD, FL 34771
Premise Number	5213787518

BILLING INFORMATION

Billing Name:	Gramercy Farms CDD
Billing Address:	8529 South Park Circle, Suite 330
City, State, Zip:	Orlando, FL 32819
Billing Contact Name:	
Billing Contact Phone:	407-472-2471
Federal Tax ID:	86-1147035

ADDITIONAL ACCOUNT INFORMATION TO BE FILLED BY OUC

Customer Account Number:	0933908329
Work Request No:	28120
Comments:	

Now, therefore, the parties enter into this Agreement as of the dates of execution indicated below.

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT

Federal ID # 86-1147035

By: _____

Name: _____

Title: _____

Date: _____

WITNESSES:

By: _____

Name: _____

Address: _____

By: _____

Name: _____

Address: _____

Pursuant to Section 117.05(13)(a), Florida Statutes, the following notarial certificates are sufficient for an acknowledgment in a representative capacity:

STATE OF _____)
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 20____, by _____ (name of person) as _____ (type of authority, e.g. officer, trustee, attorney in fact) and who acknowledge that she/he executed the foregoing instrument on behalf of _____ (name of party on behalf of whom instrument was executed). She/he is personally known to me or had produced _____ as identification.

(Notary Seal)

Notary Public

Print Name: _____

My Commission Expires: _____

ORLANDO UTILITIES COMMISSION

By: _____

Name: Clint Bullock
Title: General Manager/CEO

Date: _____

ATTEST: By: _____
Name: Paula A. Velasquez
Title: Assistant Secretary

WITNESSES:
By: _____
Name: _____
Address: _____

By: _____
Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me by means of [] physical presence or [] online notarization on this ____ day of _____, 20__, by CLINT BULLOCK, as General Manager, CEO of Orlando Utilities Commission, a Florida statutory commission, on behalf said Commission. He is personally known to me or has produced _____ as identification.

(Notarial Seal)

Notary Public, State of Florida

Print Name: _____

TAB 7

RESOLUTION 2025-09
[FY 2026 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE GRAMERCY FARMS 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 Gramercy Farms 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 GRAMERCY FARMS 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 Gramercy Farms 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 27th DAY OF AUGUST, 2025.

ATTEST:

**GRAMERCY FARMS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026 Budget

EXHIBIT A

Gramercy Farms Community Development District

Gramercyfarmscdd.org

Final Approved Proposed Budget for Fiscal Year 2025-2026

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Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
ASSESSMENT REVENUES		
<i>Special Assessments</i>		
Tax Roll*	\$ 901,307	\$ 129,780
Assessment Revenue Subtotal	\$ 901,307	\$ 129,780
OTHER REVENUES		
Other Revenue Subtotal	\$ -	\$ -
TOTAL REVENUES	\$ 901,307	\$ 129,780
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.		
EXPENDITURES - ADMINISTRATIVE		
<i>Legislative</i>		
Supervisor Fees	\$ 12,000	\$ -
<i>Financial & Administrative</i>		
Accounting Services	\$ 14,845	\$ 571

Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
Administrative Services	\$ 5,111	\$ 197
Arbitrage Rebate Calculation	\$ 1,000	\$ -
Assessment Roll	\$ 5,678	\$ 218
Auditing Services	\$ 3,685	\$ -
Bank Fees	\$ 250	\$ -
Disclosure Report	\$ 5,000	\$ -
District Engineer	\$ 22,750	\$ 9,750
District Management	\$ 23,395	\$ 900
Dues, Licenses & Fees	\$ 600	\$ -
Financial & Revenue Collections	\$ 4,543	\$ 175
Legal Advertising	\$ 5,000	\$ -
Public Officials Liability Insurance	\$ 4,400	\$ 57
Trustees Fees	\$ 10,000	\$ -
Website Hosting, Maintenance, Backup	\$ 5,700	\$ 1,762
Legal Counsel		
District Counsel	\$ 10,000	\$ -
Administrative Subtotal	\$ 133,957	\$ 13,630
EXPENDITURES - FIELD OPERATIONS		
Electric Utility Services		
Utility - Street Lights	\$ 240,000	\$ 15,000

Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
Utility Services	\$ -	\$ (350)
<i>Water-Sewer Combination Services</i>		
Utility Services	\$ 6,000	\$ -
<i>Stormwater Control</i>		
Lake/Pond Bank Maintenance	\$ 15,000	\$ -
Wetland Mitigation	\$ 25,000	\$ -
<i>Other Physical Environment</i>		
Entry & Wall Maintenance	\$ 10,000	\$ -
General Liability/Property Insurance	\$ 23,000	\$ 600
Irrigation Maintenance & Repairs	\$ 15,000	\$ -
Landscape & Irrigation Maintenance	\$ 300,000	\$ 77,000
Landscape Inspection Services	\$ 10,000	\$ 400
Landscape Replacement	\$ 58,000	\$ -
<i>Contingency</i>		
Field Services	\$ 31,800	\$ -
Miscellaneous Contingency	\$ 10,050	\$ -
Landscape Mulch/ Holiday Decor	\$ 23,500	
Field Operations Subtotal	\$ 767,350	\$ 92,650
TOTAL EXPENDITURES	\$ 901,307	\$ 106,280

Adopted Budget
Gramercy Farms Community Development District
Reserve Fund
Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
ASSESSMENT REVENUES		
<i>Special Assessments</i>		
Tax Roll*	\$ 40,000	\$ -
Assessment Revenue Subtotal	\$ 40,000	\$ -
OTHER REVENUES		
Other Revenue Subtotal	\$ -	\$ -
TOTAL REVENUES	\$ 40,000	\$ -
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.		
EXPENDITURES		
<i>Contingency</i>		
Capital Reserves	\$ 40,000	\$ -
TOTAL EXPENDITURES	\$ 40,000	\$ -

Gramercy Farms Community Development District

5

Debt Service

Fiscal Year 2025/2026

Chart of Accounts Classification	Series 2011	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$494,404.96	\$494,404.96
TOTAL REVENUES	\$494,404.96	\$494,404.96
EXPENDITURES		
Administrative		
Debt Service Obligation	\$494,404.96	\$494,404.96
Administrative Subtotal	\$494,404.96	\$494,404.96
TOTAL EXPENDITURES	\$494,404.96	\$494,404.96
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Osceola County Collection Costs (2%) and Early Payment Discounts (4.0%): 6.0%

Gross assessments	\$525,962.72
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Notes:
Tax Roll Collection Costs for Osceola County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2025/2026 O&M Budget:		\$941,307.00	2024/2025 O&M Budget:	\$811,527.00
Collection Cost @:	2%	\$20,027.81	2025/2026 O&M Budget:	\$941,307.00
Early Payment Discount @:	4%	\$40,055.62		
2025/2026 Total:		\$1,001,390.43	Total Difference:	\$129,780.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Townhome	Series 2011 Debt Service	\$481.65	\$481.65	\$0.00	0.00%
	Operations & Maintenance	\$784.49	\$909.95	\$125.46	15.99%
	Total	\$1,266.14	\$1,391.60	\$125.46	9.91%
Single Family 40'	Series 2011 Debt Service	\$602.06	\$602.06	\$0.00	0.00%
	Operations & Maintenance	\$980.61	\$1,137.43	\$156.82	15.99%
	Total	\$1,582.67	\$1,739.49	\$156.82	9.91%
Single Family 50'	Series 2011 Debt Service	\$662.27	\$662.27	\$0.00	0.00%
	Operations & Maintenance	\$1,078.67	\$1,251.17	\$172.50	15.99%
	Total	\$1,740.94	\$1,913.44	\$172.50	9.91%
Single Family 60'	Series 2011 Debt Service	\$722.48	\$722.48	\$0.00	0.00%
	Operations & Maintenance	\$1,176.73	\$1,364.92	\$188.19	15.99%
	Total	\$1,899.21	\$2,087.40	\$188.19	9.91%

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

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TOTAL O&M BUDGET		\$941,307.00
COLLECTION COSTS @	2.0%	\$20,027.81
EARLY PAYMENT DISCOUNT @	4.0%	\$40,055.62
TOTAL O&M ASSESSMENT		<u>\$1,001,390.43</u>

UNITS ASSESSED		
LOT SIZE	O&M	SERIES 2011 DEBT SERVICE ⁽¹⁾
Townhome	148	148
Single Family 40'	88	88
Single Family 50'	496	492
Single Family 60'	107	105
Total	<u>839</u>	<u>833</u>

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
0.80	118.40	13.45%	\$134,671.32
1.00	88.00	10.00%	\$100,093.55
1.10	545.60	61.97%	\$620,579.98
1.20	128.40	14.58%	\$146,045.58
	<u>880.40</u>	<u>100.00%</u>	<u>\$1,001,390.43</u>

PER LOT ANNUAL ASSESSMENT		
O&M	SERIES 2011 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
\$909.95	\$481.65	\$1,391.60
\$1,137.43	\$602.06	\$1,739.49
\$1,251.17	\$662.27	\$1,913.44
\$1,364.92	\$722.48	\$2,087.40

LESS: Osceola County Collection Costs (2%) and Early Payment Discounts (4%):

(\$60,083.43)

Net Revenue to be Collected

\$941,307.00

⁽¹⁾ Reflects the number of total lots with Series 2011 debt outstanding

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2011 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts.

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

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.

Balance Forward: Excess funds from prior fiscal year(s) that may be utilized to offset assessment revenue or utilized for a project or funding of a reserve.

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.

TAB 8

RESOLUTION 2025-10
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GRAMERCY FARMS 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 Gramercy Farms 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 Osceola 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 GRAMERCY FARMS 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 27th day of August, 2025.

ATTEST:

**GRAMERCY FARMS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

EXHIBIT A

Gramercy Farms Community Development District

Gramercyfarmscdd.org

Final Approved Proposed Budget for Fiscal Year 2025-2026

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Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
ASSESSMENT REVENUES		
<i>Special Assessments</i>		
Tax Roll*	\$ 901,307	\$ 129,780
Assessment Revenue Subtotal	\$ 901,307	\$ 129,780
OTHER REVENUES		
Other Revenue Subtotal	\$ -	\$ -
TOTAL REVENUES	\$ 901,307	\$ 129,780
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.		
EXPENDITURES - ADMINISTRATIVE		
<i>Legislative</i>		
Supervisor Fees	\$ 12,000	\$ -
<i>Financial & Administrative</i>		
Accounting Services	\$ 14,845	\$ 571

Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
Administrative Services	\$ 5,111	\$ 197
Arbitrage Rebate Calculation	\$ 1,000	\$ -
Assessment Roll	\$ 5,678	\$ 218
Auditing Services	\$ 3,685	\$ -
Bank Fees	\$ 250	\$ -
Disclosure Report	\$ 5,000	\$ -
District Engineer	\$ 22,750	\$ 9,750
District Management	\$ 23,395	\$ 900
Dues, Licenses & Fees	\$ 600	\$ -
Financial & Revenue Collections	\$ 4,543	\$ 175
Legal Advertising	\$ 5,000	\$ -
Public Officials Liability Insurance	\$ 4,400	\$ 57
Trustees Fees	\$ 10,000	\$ -
Website Hosting, Maintenance, Backup	\$ 5,700	\$ 1,762
Legal Counsel		
District Counsel	\$ 10,000	\$ -
Administrative Subtotal	\$ 133,957	\$ 13,630
EXPENDITURES - FIELD OPERATIONS		
Electric Utility Services		
Utility - Street Lights	\$ 240,000	\$ 15,000

Adopted Budget
Gramercy Farms Community Development District
 General Fund
 Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
Utility Services	\$ -	\$ (350)
<i>Water-Sewer Combination Services</i>		
Utility Services	\$ 6,000	\$ -
<i>Stormwater Control</i>		
Lake/Pond Bank Maintenance	\$ 15,000	\$ -
Wetland Mitigation	\$ 25,000	\$ -
<i>Other Physical Environment</i>		
Entry & Wall Maintenance	\$ 10,000	\$ -
General Liability/Property Insurance	\$ 23,000	\$ 600
Irrigation Maintenance & Repairs	\$ 15,000	\$ -
Landscape & Irrigation Maintenance	\$ 300,000	\$ 77,000
Landscape Inspection Services	\$ 10,000	\$ 400
Landscape Replacement	\$ 58,000	\$ -
<i>Contingency</i>		
Field Services	\$ 31,800	\$ -
Miscellaneous Contingency	\$ 10,050	\$ -
Landscape Mulch/ Holiday Decor	\$ 23,500	
Field Operations Subtotal	\$ 767,350	\$ 92,650
TOTAL EXPENDITURES	\$ 901,307	\$ 106,280

Adopted Budget
Gramercy Farms Community Development District
Reserve Fund
Fiscal Year 2025/2026

Chart of Accounts Classification	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
ASSESSMENT REVENUES		
<i>Special Assessments</i>		
Tax Roll*	\$ 40,000	\$ -
Assessment Revenue Subtotal	\$ 40,000	\$ -
OTHER REVENUES		
Other Revenue Subtotal	\$ -	\$ -
TOTAL REVENUES	\$ 40,000	\$ -
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.		
EXPENDITURES		
<i>Contingency</i>		
Capital Reserves	\$ 40,000	\$ -
TOTAL EXPENDITURES	\$ 40,000	\$ -

Gramercy Farms Community Development District

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Debt Service

Fiscal Year 2025/2026

Chart of Accounts Classification	Series 2011	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$494,404.96	\$494,404.96
TOTAL REVENUES	\$494,404.96	\$494,404.96
EXPENDITURES		
Administrative		
Debt Service Obligation	\$494,404.96	\$494,404.96
Administrative Subtotal	\$494,404.96	\$494,404.96
TOTAL EXPENDITURES	\$494,404.96	\$494,404.96
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Osceola County Collection Costs (2%) and Early Payment Discounts (4.0%): 6.0%

Gross assessments	\$525,962.72
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Notes:
Tax Roll Collection Costs for Osceola County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2025/2026 O&M Budget:		\$941,307.00	2024/2025 O&M Budget:	\$811,527.00
Collection Cost @:	2%	\$20,027.81	2025/2026 O&M Budget:	\$941,307.00
Early Payment Discount @:	4%	\$40,055.62		
2025/2026 Total:		\$1,001,390.43	Total Difference:	\$129,780.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Townhome	Series 2011 Debt Service	\$481.65	\$481.65	\$0.00	0.00%
	Operations & Maintenance	\$784.49	\$909.95	\$125.46	15.99%
	Total	\$1,266.14	\$1,391.60	\$125.46	9.91%
Single Family 40'	Series 2011 Debt Service	\$602.06	\$602.06	\$0.00	0.00%
	Operations & Maintenance	\$980.61	\$1,137.43	\$156.82	15.99%
	Total	\$1,582.67	\$1,739.49	\$156.82	9.91%
Single Family 50'	Series 2011 Debt Service	\$662.27	\$662.27	\$0.00	0.00%
	Operations & Maintenance	\$1,078.67	\$1,251.17	\$172.50	15.99%
	Total	\$1,740.94	\$1,913.44	\$172.50	9.91%
Single Family 60'	Series 2011 Debt Service	\$722.48	\$722.48	\$0.00	0.00%
	Operations & Maintenance	\$1,176.73	\$1,364.92	\$188.19	15.99%
	Total	\$1,899.21	\$2,087.40	\$188.19	9.91%

GRAMERCY FARMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

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TOTAL O&M BUDGET		\$941,307.00
COLLECTION COSTS @	2.0%	\$20,027.81
EARLY PAYMENT DISCOUNT @	4.0%	\$40,055.62
TOTAL O&M ASSESSMENT		<u>\$1,001,390.43</u>

UNITS ASSESSED		
LOT SIZE	O&M	SERIES 2011 DEBT SERVICE ⁽¹⁾
Townhome	148	148
Single Family 40'	88	88
Single Family 50'	496	492
Single Family 60'	107	105
Total	839	833

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
0.80	118.40	13.45%	\$134,671.32
1.00	88.00	10.00%	\$100,093.55
1.10	545.60	61.97%	\$620,579.98
1.20	128.40	14.58%	\$146,045.58
	880.40	100.00%	\$1,001,390.43

PER LOT ANNUAL ASSESSMENT		
O&M	SERIES 2011 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
\$909.95	\$481.65	\$1,391.60
\$1,137.43	\$602.06	\$1,739.49
\$1,251.17	\$662.27	\$1,913.44
\$1,364.92	\$722.48	\$2,087.40

LESS: Osceola County Collection Costs (2%) and Early Payment Discounts (4%):

(\$60,083.43)

Net Revenue to be Collected

\$941,307.00

⁽¹⁾ Reflects the number of total lots with Series 2011 debt outstanding

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2011 bond issue. Annual assessment includes principal, interest, Osceola County collection costs and early payment discounts.

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

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.

Balance Forward: Excess funds from prior fiscal year(s) that may be utilized to offset assessment revenue or utilized for a project or funding of a reserve.

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.

TAB 9



Quarterly Compliance Audit Report

Gramercy Farms

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**

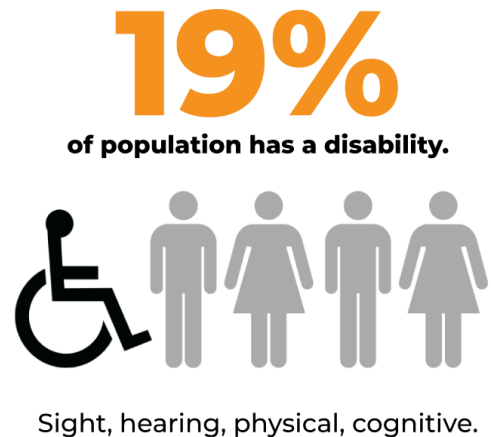
Compliance Criteria

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