



Rizzetta & Company

# **Westridge Community Development District**

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**Board of Supervisors  
Meeting  
June 25, 2026**

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

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

**WESTRIDGE  
COMMUNITY DEVELOPMENT DISTRICT**

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

**Board of Supervisors**

Chris Brown	Chairperson
Irmaliz Osorio	Vice Chairperson
Janice Stradley	Assistant Secretary
Fabian Beltran	Assistant Secretary
Engelbert Perez	Assistant Secretary

**District Manager**

Brian Mendes Rizzetta & Company, Inc.

**District Counsel**

Scott Clark Clark & Albaugh

**District Engineer**

Richard Mills Kimley-Horn

**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.

# WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471  
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.westridgecdd.org](http://www.westridgecdd.org)

**Board of Supervisors  
Westridge Community  
Development District**

June 18, 2026

## FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Westridge Community Development District will be held on **June 25, 2026**, at **2:00 p.m.** at **Waterstone Clubhouse** located at **2751 Bella Vista Drive, Davenport FL 33897**.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. COMMUNITY UPDATES**
  - A. Sunscape Updates
    1. Floralawn Transition Updates
  - B. Landscape Service Updates
    1. Consideration of Irrigation Repairs (Under Separate Cover)
  - C. Bolton's Towing Updates
    1. Onsite Inspection Updates
- 4. BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Board of Supervisors Meeting held on May 28, 2026, .....Tab 1
  - B. Ratification of Operation and Maintenance Expenditures for the Month of May 2026.....Tab 2
- 5. BUSINESS ITEMS**
  - A. Consideration of Paver Repairs (Under Separate Cover)
  - B. Consideration of Security Services Proposal (Under Separate Cover)
  - C. Public Hearing on Fiscal Year 2026/2027 Final Budget
    1. Consideration of Resolution 2026-05, Adopting FY 26-27 Final Budget.....Tab 3
  - D. Public Hearing on Fiscal Year 2026/2027 Special Assessments
    1. Consideration of Resolution 2026-06, Imposing Special Assessments .....Tab 4
- 6. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    1. Updates on Sidewalk Repairs
    2. Updates on Asphalt Project
    3. Updates on Sign Replacements
- 7. SUPERVISOR REQUESTS AND AUDIENCE 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.

With appreciation,

*Brian Mendes*

District Manager

**TAB 1**

**MINUTES OF MEETING**

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT**

The meeting of the Board of Supervisors of the Westridge Community Development District was held on Monday, May 28, 2026, at 2:07 p.m. at **Waterstone Clubhouse** located at **2751 Bella Vista Drive, Davenport FL 33897**.

Present and constituting a quorum:

Chris Brown	<b>Board Supervisor, Chairman</b>
Irmaliz Osorio	<b>Board Supervisor, Vice Chairman</b>
Janice Stradley	<b>Board Supervisor, Assistant Secretary</b>
Fabian Beltran	<b>Board Supervisor, Assistant Secretary</b>
Engelbert Perez	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Brian Mendes	<b>District Manager, Rizzetta &amp; Company</b>
Scott Clark	<b>District Counsel, Clark &amp; Albaugh, LLC</b>
Richard Mills	<b>District Engineer, Kimley-Horn</b>
Casey Hallman	<b>Account Manager, Floralawn</b>

Audience members **Present**

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Mendes confirmed quorum and called the meeting to order at 2:07 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments on the Agenda Items**

No comments.

**THIRD ORDER OF BUSINESS**

**Sunscape Updates**

1. Updates on Landscape Services Transition
2. April 2026 Inspection Report
3. Discussion of Tierra Dol Sol Landscape Inquiry

45 Mr. Mendes opened the discussion with the Board and district staff and reviewed the recent  
46 tension between Floralawn and High Quality Landscape.

47  
48 The Members of the Board and district staff reviewed recent disputes regarding the Tierra Del  
49 Sol landscaping inquiry and discussed options to rectify the issue.

50  
51 The Members of the district staff reviewed the maintenance obligations for the back end of  
52 Vallecito Way.

53  
54 Mr. Mendes stated he will work with the landscaping team for planting solutions to the issues  
55 on Vallecito Way.

56  
57 The Floralawn team stated they would rectify the mulching issues.

58  
59 There were no further questions at this time.

60  
61 **FOURTH ORDER OF BUSINESS**

**Bolton's Towing Updates**

62  
63 Mr. Mendes reviewed updates on towing with the members of the Board

64  
65 **FIFTH ORDER OF BUSINESS**

**Consideration of the Minutes of the  
Board of Supervisors' Meeting held  
on April 23, 2026**

66  
67  
68  
69 Mr. Mendes reviewed the meeting minutes from the meeting held on April 23, 2026, with the  
70 Members of Board and asked if any revisions were requested. There were none

71  
On a motion by Ms. Stradley, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors meeting held on February 26<sup>th</sup>, 2026, for Westridge Community Development District.

72  
73 **SIXTH ORDER OF BUSINESS**

**Consideration of the Minutes of Second  
Audit Committee Meeting held on April 23,  
2026**

74  
75  
76  
77 Mr. Mendes reviewed the meeting minutes from the second audit committee meeting held on  
78 April 23, 2026, with the Members of Board and asked if any revisions were requested. There  
79 were none.

80  
On a motion by Mr. Brown, seconded by Ms. Stradley, with all in favor, the Board of Supervisors approved Minutes of Second Audit Committee Meeting held on April 23, 2026, for Westridge Community Development District.

82 **SEVENTH ORDER OF BUSINESS**

**Ratification of Operation & Maintenance  
Expenditures for April 2026**

83  
84  
85 The Members of the Board reviewed and approved the operation & maintenance expenditures  
86 for the month of April 2026.  
87

On a motion by Ms. Stradley seconded by Mr. Beltran, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for April 2026 (\$21,548.53), for Westridge Community Development District.

88  
89 **EIGHTH ORDER OF BUSINESS**

**Consideration of Asphalt Repair Proposals**

- 90  
91 1. DMI  
92 2. Hall Company  
93

94 The Members of the Board and district staff reviewed and discussed options for the upcoming  
95 asphalt repairs.  
96

97 The Board reviewed and approved DMI for one mobilization and instructed Mr. Mendes to  
98 send a general parking update to the residents of the community via email blast.  
99

100 **NINTH ORDER OF BUSINESS**

**Consideration of DiBartolomeo,  
McBee, Hartley & Barnes  
Engagement Letter**

101  
102  
103  
104 The Members of the board reviewed and approved DiBartolomeo, McBee, Hartley & Barnes  
105 Engagement Letter for auditing services.  
106

On a motion by Mr. Beltran, seconded by Ms. Stradley, with all in favor, the Board of Supervisors approved DiBartolomeo, McBee, Hartley & Barnes Engagement Letter for auditing services, for Westridge Community Development District.

107  
108 Mr. Mendes stated district staff will schedule an onsite meeting with the paver vendor and  
109 include Ms. Stradley for paver repairs.  
110

111 **TENTH ORDER OF BUSINESS**

**Staff Reports**

- 112  
113 A. District Counsel  
114

115 No comments.  
116

- 117 B. District Engineer

- 118 1. Updates on Additional Parking at Waterstone  
119

120 Mr. Mills reviewed updates on the potential additional parking areas at waterstone with the  
121 members of the Board.

122  
123 The Members of the Board and district staff reviewed options for additional parking areas.

124  
125 The Members of the Board tabled the discussion of additional parking.

126  
127 Mr. Mills updated the Members of the Board on the drainage system review.

- 128  
129 C. District Manager  
130 1. Q1 Website Audit Review

131  
132 The Members of the Board instructed Mr. Mendes and Mr. Mills to create a change order  
133 request for the DMI asphalt project.

134  

On a motion by Ms. Stradley, seconded by Mr. Beltran, with all in favor, the Board of Supervisors approved not to exceed \$2,500 for the painting change order to the asphalt repair project, for Westridge Community Development District.

135  
136 **ELEVENTH ORDER OF BUSINESS** **Supervisor Requests**

137  
138 **AUDIENCE COMMENTS**

139  
140 A member of the audience inquired about landscaping issues in the community.

141  
142 The members of the Board and district staff reviewed and discussed options for improving fees  
143 and withholding fees for Vallecito Way.

144  
145 **SUPERVISOR REQUESTS**

146  
147 No comments.

148  
149 **TWELFTH ORDER OF BUSINESS** **Adjournment**

150  

On a motion by Mr. Perez, seconded by Ms. Stradley, with all in favor, the Board of Supervisors adjourned the meeting at 3:18 p.m., for Westridge Community Development District.

151  
152  
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155  
156 *[SIGNATURES ON FOLLOWING PAGE]*

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Assistant Secretary

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Chairman/Vice Chairman

DRAFT

**TAB 2**

# WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · ORLANDO, FL 32819

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

WWW.WESTRIDGECDD.ORG

## Operation and Maintenance Expenditures May 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2026 through May 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$30,299.79**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# Westridge Community Development District

## Paid Operation & Maintenance Expenses

May 1, 2026 Through May 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Clark & Albaugh, PLLC	300187	19427	Legal Service 04/26	\$ 8,807.51
Duke Energy	20260504-1	9100 8743 4190-041026	000 Highway 27 03/26	\$ 2,553.69
Duke Energy	20260508-1	9101 4198 6868-041526	00 Tierra Del Sol Blvd 03/26	\$ 2,650.29
Floralawn, Inc.	300190	38427	Landscape Maintenance 04/26	\$ 6,109.95
Joseph P. Greaves DBA Peick Painting And General Services	300191	051226-1	Labor and material to demo cracked sidewalk 05/26	\$ 1,900.00
Kimley-Horn and Associates, Inc.	300192	049875001-0426	Engineering Services 04/26	\$ 2,318.11
Polk County BOCC	20260512-1	7094111	Reclaimed Water 04/26	\$ 493.00
Rizzetta & Company, Inc.	300186	INV0000109192	Accounting Services 05/26	\$ 4,224.42
SunScape Landscape Management Services, Inc.	300193	14882	Landscape Management Services 05/26	\$ 850.00
The Observer Group, Inc.	300188	26-00815K	Legal Advertising 05/26	\$ 45.94
USA TODAY Media Corp	300189	0007690393	Legal Advertising 04/26	\$ 346.88
<b>Report Total</b>				<b><u>\$ 30,299.79</u></b>

**TAB 3**

**RESOLUTION 2026-05**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTRIDGE  
COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”)  
RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING  
THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1,  
2026, AND ENDING SEPTEMBER 30, 2027**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day of June, 2026, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Westridge Community Development 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 annual budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities 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 June 25, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District 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; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

**Section 1. Budget**

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager’s Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for Fiscal Year 2026 and/or revised projections for Fiscal Year 2027.
- c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the District Recording Secretary and identified as “The Budget for Westridge Community Development District for the Fiscal Year Ending September 30, 2027”, as adopted by the Board of Supervisors on June 25, 2026.

**Section 2. Appropriations**

There is hereby appropriated out of the revenues of the Westridge Community Development District, for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, the sum of \_\_\_\_\_ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

**Section 3. Supplemental Appropriations**

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously

approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 25<sup>th</sup> day of June, 2026.

ATTEST:

**BOARD OF SUPERVISORS OF THE  
WESTRIDGE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

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

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



Rizzetta & Company

**Westridge  
Community Development  
District**

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**Approved  
Proposed Budget  
for Fiscal Year  
2026-2027**

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# Westridge Community Development District

## Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2005	Budget for 2026/2027
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments <sup>(1)</sup>	\$252,672.00	\$252,672.00
<b>TOTAL REVENUES</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Debt Service Obligation	\$252,672.00	\$252,672.00
<b>Administrative Subtotal</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>TOTAL EXPENDITURES</b>	<b>\$252,672.00</b>	<b>\$252,672.00</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

6.0%

### GROSS ASSESSMENTS

**\$268,800.00**

**Notes:**

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

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

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

<b>2026/2027 O&amp;M Budget:</b>		\$609,662.00	<b>2025/2026 O&amp;M Budget:</b>	\$609,662.00
Polk County Collection Costs:	2%	\$12,971.53	<b>2026/2027 O&amp;M Budget:</b>	\$609,662.00
Early Payment Discounts:	4%	\$25,943.06		
<b>2026/2027 Total:</b>		<b>\$648,576.60</b>	<b>Total Difference:</b>	<b>\$0.00</b>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
<i>Townhome (Tierra Del Sol Land Trust)</i>	Series 2005 Debt Service	\$2,800.00	\$2,800.00	\$0.00	0.00%
	Operations/Maintenance	\$608.09	\$608.09	\$0.00	0.00%
	<b>Total</b>	<b>\$3,408.09</b>	<b>\$3,408.09</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Apartments (BC West)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$553.36	\$553.36	\$0.00	0.00%
	<b>Total</b>	<b>\$553.36</b>	<b>\$553.36</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Single Family 40' (TDS West)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$924.30	\$924.30	\$0.00	0.00%
	<b>Total</b>	<b>\$924.30</b>	<b>\$924.30</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Single Family 50' (TDS East)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$1,155.37	\$1,155.37	\$0.00	0.00%
	<b>Total</b>	<b>\$1,155.37</b>	<b>\$1,155.37</b>	<b>\$0.00</b>	<b>0.00%</b>

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

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$609,662.00
COLLECTION COSTS @	2%	\$12,971.53
EARLY PAYMENT DISCOUNT @	4%	\$25,943.06
<b>TOTAL O&amp;M ASSESSMENT</b>		<b>\$648,576.60</b>

UNITS ASSESSED		
LOT SIZE	O&M UNITS	SERIES 2005 DEBT SERVICE <sup>(1)</sup>
TOWNHOME (TDS LAND TRUST)	96	96
APARTMENTS (BC WEST)	236	0
SINGLE FAMILY 40' (TDS WEST)	196	0
SINGLE FAMILY 50' (TDS EAST)	241	0
	<b>769</b>	<b>96</b>

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
1.00	96.00	9.00%	\$58,376.64
0.91	214.76	20.14%	\$130,593.40
1.52	297.92	27.93%	\$181,162.16
1.90	457.90	42.93%	\$278,444.40
	<b>1066.58</b>	<b>100.00%</b>	<b>\$648,576.60</b>

PER LOT ANNUAL ASSESSMENT		
O&M	SERIES 2005 DEBT SERVICE <sup>(2)</sup>	TOTAL <sup>(3)</sup>
\$608.09	\$2,800.00	\$3,408.09
\$553.36	\$0.00	\$553.36
\$924.30	\$0.00	\$924.30
\$1,155.37	\$0.00	\$1,155.37

Less Polk County Collection Costs (2%) and Early Payment Discount (4%)

**(\$38,914.60)**

**Net Revenue to be Collected:**

**\$609,662.00**

<sup>(1)</sup> Reflects the number of total lots with Series 2005 debt outstanding.

<sup>(2)</sup> Annual debt service assessment per lot adopted in connection with the Series 2005 bond issue. Annual assessment includes principal, interest, Polk County collection costs and early payment discount costs.

<sup>(3)</sup> Annual assessment that will appear on November 2026 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

**GENERAL FUND BUDGET**  
**ACCOUNT CATEGORY DESCRIPTION**

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

**REVENUES:**

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

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

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

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

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

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

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

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**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.

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## **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.

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### 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.

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**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 4**

**RESOLUTION 2026-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Westridge Community Development District (the “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; and

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2027 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2027; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the district; and

**WHEREAS**, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

**WHEREAS**, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

**WHEREAS**, the District has previously evidenced its intention to utilize this Uniform Method; and

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of Polk County to provide for the collection of the special assessments under the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Westridge Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the Polk County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interest of the District to permit the District Manager to amend the Assessment Roll, certified to the Polk County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for Polk County, for such time as authorized by Florida law; and

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

**SECTION 1. BENEFIT.** The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in Exhibit "B."

**SECTION 2. ASSESSMENT IMPOSITION.** A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit "B."

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Polk County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit "B."

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the Polk County Tax Collector and shall be collected by Polk County Tax Collector in the same manner and time as Polk County taxes. The proceeds therefrom shall be paid to the Westridge Community Development District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep appraised of all updates made to the Polk County property roll by the Property Appraiser after the date of this Resolution; and shall amend the District's Assessment Roll in accordance with

any such updates, for such time as authorized by Florida law, to the Polk County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**SECTION 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Westridge Community Development District.

**PASSED AND ADOPTED** this 25<sup>th</sup> day of June, 2026.

ATTEST:

**BOARD OF SUPERVISORS OF THE  
WESTRIDGE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

## **EXHIBIT “A”**

[insert Operations and Maintenance Budget]

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

<b>2026/2027 O&amp;M Budget:</b>		\$609,662.00	<b>2025/2026 O&amp;M Budget:</b>	\$609,662.00
Polk County Collection Costs:	2%	\$12,971.53	<b>2026/2027 O&amp;M Budget:</b>	\$609,662.00
Early Payment Discounts:	4%	\$25,943.06		
<b>2026/2027 Total:</b>		<b>\$648,576.60</b>	<b>Total Difference:</b>	<b>\$0.00</b>

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
<i>Townhome (Tierra Del Sol Land Trust)</i>	Series 2005 Debt Service	\$2,800.00	\$2,800.00	\$0.00	0.00%
	Operations/Maintenance	\$608.09	\$608.09	\$0.00	0.00%
	<b>Total</b>	<b>\$3,408.09</b>	<b>\$3,408.09</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Apartments (BC West)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$553.36	\$553.36	\$0.00	0.00%
	<b>Total</b>	<b>\$553.36</b>	<b>\$553.36</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Single Family 40' (TDS West)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$924.30	\$924.30	\$0.00	0.00%
	<b>Total</b>	<b>\$924.30</b>	<b>\$924.30</b>	<b>\$0.00</b>	<b>0.00%</b>
<i>Single Family 50' (TDS East)</i>	Series 2005 Debt Service <sup>(1)</sup>	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$1,155.37	\$1,155.37	\$0.00	0.00%
	<b>Total</b>	<b>\$1,155.37</b>	<b>\$1,155.37</b>	<b>\$0.00</b>	<b>0.00%</b>

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