

**WEST LAKELAND  
WATER CONTROL DISTRICT**

**REGULAR MEETING  
AGENDA PACKAGE**

**JULY 8, 2025**

**Call in (audio only)  
+1 646-838-1601, 562622539#**



**313 CAMPUS STREET  
CELEBRATION, FLORIDA 34747**

# West Lakeland Water Control District

## Board of Supervisors

J. Greg Ruthven, Chairman  
Brandon Clark, Vice Chairman  
Vacant, Seat 3

## Staff:

Angel Montagna, District Manager  
Jack Brandon, District Counsel  
Steven Shealey, District Engineer

## Meeting Agenda Tuesday, July 8, 2025 – 9:30 a.m.

- 
1. **Call to Order and Roll Call**
  2. **Adoption of the Agenda**
  3. **Audience Comments on Agenda Items – Three- (3) Minute Time Limit**
  4. **Special Business Items**
    - A. Consideration of Resolution 2025-01, Canvassing and Certifying the Landowner Election.....Page 3
    - B. Oath of Office for Newly Elected Supervisor.....Page 4
    - C. Consideration of Resolution 2025-02, Designation of Officers.....Page 5
  5. **Business Administration**
    - A. Consideration of the Regular and Landowner Meeting Minutes of May 8, 2025 (Under Separate Cover)
    - B. Consideration of May 2025 Financials and Check Register.....Page 6
  6. **Staff Reports**
    - A. District Counsel
    - B. District Engineer
    - C. District Manager
  7. **Business Items**
    - A. Public Hearing on the Fiscal Year 2025-2026 Final Budget
    - B. Consideration of Resolution 2025-03, Adopting the Fiscal Year 2025-2026 Final Budget .....Page 16
    - C. Consideration of Resolution 2025-03, Levying the Non-Ad Valorem Assessments.....Page 26
    - D. Consideration of the Annual Meeting Schedule for Fiscal Year 2025-2026.....Page 27
  8. **Audience Comments**
  9. **Supervisor Requests**
  10. **Adjournment**

## District Office:

Inframark  
313 Campus Street, Celebration, FL 34747  
407-566-1935

## Meeting Location:

The Ruthvens  
41 Lake Morton Drive, Lakeland FL 33801  
OR dial 1-646-838-1601, 562622539

**RESOLUTION 2025-01**

**A RESOLUTION OF THE WEST LAKELAND WATER  
CONTROL DISTRICT CANVASSING AND CERTIFYING THE  
RESULTS OF THE LANDOWNER ELECTION HELD  
PURSUANT TO CHAPTER 298, FLORIDA STATUTES.**

**WHEREAS**, the West Lakeland Water Control District ("District") is a local water control district, created and existing pursuant to Chapter 298, Florida Statutes; and

**WHEREAS**, pursuant to Sections 298.11 and 298.12, Florida Statutes, a landowners meeting is required to be held within twenty (20) days of creation of the District for the purpose of electing three (3) Supervisors of the District, and thereafter annually for the purpose of electing one (1) Supervisor; and

**WHEREAS**, following proper publication of notice thereof, such landowner meeting was held Tuesday, July 8, 2025, at which the below-recited person was duly elected by virtue of the votes cast in his/her favor; and

**WHEREAS**, the Board of Supervisors, by means of this Resolution, desires to canvass the votes and certify the results of said election.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE WEST LAKELAND WATER  
CONTROL DISTRICT;**

1. The following person is found, certified, and declared to have been duly elected as a Supervisor of and for the District, having been elected by the votes cast in his/her favor as shown:

\_\_\_\_\_ Votes

2. In accordance with Section 298.12, Florida Statutes, and by virtue of the number of votes cast for the Supervisor, the above-named person is declared to have been elected for the following term of office:

\_\_\_\_\_ Three- (3) Year Term

3. Said term of office shall commence immediately upon the adoption of this Resolution.

**PASSED AND ADOPTED THIS 8<sup>th</sup> DAY OF JULY 2025.**

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

## Oath of Office

I, \_\_\_\_\_, a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the West Lakeland Water Control District and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the West Lakeland Water Control District, Polk County, Florida.

\_\_\_\_\_  
Signature

Printed Name: \_\_\_\_\_

\_\_\_\_\_  
Date

Sworn to (or affirmed) before me this 8<sup>th</sup> day of July, 2025, by \_\_\_\_\_,  
whose signature appears hereinabove.

Seal

\_\_\_\_\_  
Notary Public State of Florida

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

**RESOLUTION 2025-02**

**A RESOLUTION DESIGNATING OFFICERS OF THE WEST  
LAKELAND WATER CONTROL DISTRICT.**

**WHEREAS**, the Board of Supervisors of the West Lakeland Water Control District, at a regular business meeting following the landowner meeting held on July 8, 2025, desires to appoint the below-recited persons to the offices specified.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE WEST LAKELAND WATER  
CONTROL DISTRICT:**

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Angel Montagna</u>	Secretary
<u>Stephen Bloom</u>	Treasurer
_____	Assistant Treasurer
<u>Jennifer Goldyn</u>	Assistant Secretary
_____	Assistant Secretary

**PASSED AND ADOPTED THIS 8<sup>th</sup> DAY OF JULY 2025.**

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

**West Lakeland  
Water Control District**

**Financial Report**

*May 31, 2025*

**Prepared by**



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**WEST LAKELAND**  
**Water Control District**

**Financial Statements**

(Unaudited)

*May 31, 2025*



**Balance Sheet**  
May 31, 2025

<b>ACCOUNT DESCRIPTION</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>	
Cash - Checking Account	\$ 187,305
Assessments Receivable	503
Investments:	
Money Market Account	3,300
<b>TOTAL ASSETS</b>	<b>\$ 191,108</b>
<b><u>LIABILITIES</u></b>	
Accounts Payable	\$ -
Accrued Expenses	375
Deferred Revenue	503
<b>TOTAL LIABILITIES</b>	<b>878</b>
<b><u>FUND BALANCES</u></b>	
<b>Assigned to:</b>	
Operating Reserves	10,640
<b>Unassigned:</b>	179,590
<b>TOTAL FUND BALANCES</b>	<b>\$ 190,230</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 191,108</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 3,000	\$ 2,000	\$ 4,782	\$ 2,782
Interest - Tax Collector	-	-	60	60
Special Assmnts- Tax Collector	41,207	41,207	40,998	(209)
Special Assmnts- Discounts	(1,648)	(1,648)	(1,527)	121
<b>TOTAL REVENUES</b>	<b>42,559</b>	<b>41,559</b>	<b>44,313</b>	<b>2,754</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
P/R-Board of Supervisors	1,000	-	-	-
FICA Taxes	77	-	-	-
ProfServ-Engineering	3,000	2,000	-	2,000
ProfServ-Mgmt Consulting	9,428	6,285	6,285	-
ProfServ-Property Appraiser	306	204	412	(208)
Postage and Freight	100	67	7	60
Insurance - General Liability	7,381	7,381	6,598	783
Printing and Binding	100	67	-	67
Legal Advertising	1,500	1,000	-	1,000
Misc-Bank Charges	150	100	-	100
Misc-Assessment Collection Cost	824	824	395	429
Misc-Web Hosting	1,600	1,067	1,593	(526)
Office Supplies	150	100	-	100
Annual District Filing Fee	175	175	200	(25)
<b>Total Administration</b>	<b>25,791</b>	<b>19,270</b>	<b>15,490</b>	<b>3,780</b>
<b>Field</b>				
R&M-General	14,492	9,661	3,000	6,661
R&M-Drainage	2,276	1,517	-	1,517
<b>Total Field</b>	<b>16,768</b>	<b>11,178</b>	<b>3,000</b>	<b>8,178</b>
<b>TOTAL EXPENDITURES</b>	<b>42,559</b>	<b>30,448</b>	<b>18,490</b>	<b>11,958</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	11,111	25,823	14,712
Net change in fund balance	\$ -	\$ 11,111	\$ 25,823	\$ 14,712
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>	<b>164,407</b>	<b>164,407</b>	<b>164,407</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 164,407</b>	<b>\$ 175,518</b>	<b>\$ 190,230</b>	

**WEST LAKELAND**  
**Water Control District**

**Supporting Schedules**

*May 31, 2025*

**WEST LAKELAND**

Water Control District

**Non-Ad Valorem Special Assessments  
(Polk County Tax Collector - Monthly Collection Distributions)  
For the Fiscal Year Ending September 30, 2025**

<b>Date Received</b>	<b>Net Amount Received</b>	<b>Discount / (Penalties) Amount</b>	<b>Collection Costs</b>	<b>Gross Amount Received</b>
Assessments Levied				\$ 41,207
Allocation %				100%
11/12/24	238	13	2	254
11/15/24	11	0	0	12
11/19/24	756	32	8	796
11/26/24	2,257	95	23	2,375
12/06/24	19,540	823	197	20,560
12/20/24	8,595	362	87	9,044
12/27/24	4,269	145	43	4,458
01/10/25	1,371	47	14	1,432
02/10/25	295	6	3	304
03/07/25	133	1	1	135
04/11/25	1,550	0	16	1,566
05/09/25	62		1	63
<b>TOTAL</b>	<b>39,077</b>	<b>1,527</b>	<b>395</b>	<b>40,998</b>

% COLLECTED

99%

Cash and Investment Report  
May 31, 2025

Account Name	Maturity	Bank Name	Yield	Balance
<b>GENERAL FUND</b>				
Super Ck Non-Profit Acct	n/a	SouthState Bank	0.00%	\$16,623
Checking	n/a	Valley Bank	4.33%	\$170,682
Money Market Account	n/a	BankUnited	4.06%	\$3,300
Subtotal				\$173,982
Total				\$190,605

**WEST LAKELAND**  
**Water Control District**

### Payment Register by Bank Account

For the Period from 4/1/24 to 5/31/25  
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
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VALLEY NATIONAL BANK - (ACCT# XXXXX3930)

Check	304	01/09/25	Vendor	WEST LAKELAND WCD	010625-XFER	TXFR FUNDS FROM VALLEY MMA TO SOUTHSTATE CHCK	TXFT FROM VALLEY MMA TO SOUTHSTATE CHCK	
								103000
								\$15,000.00
								<b>Account Total \$15,000.00</b>

SOUTHWESTERN BANK - (ACCT# XXXXX8706)

Manual Cht 100000	11/01/24	Vendor	INFRAMARK LLC	135718	SEPT24 VARIABLE CHRGS	POSTAGE	001-541006-51301	\$2,226.00
Manual Cht 100001	11/18/24	Vendor	INFRAMARK LLC	135406	MANAGEMENT FEE OCT 2024	ADMIN SRVCS	001-531027-51201	\$785.67
Manual Cht 100002	11/18/24	Vendor	FLORIDA PERMITTING INC	10291	SEP24 MAINT	MAINT	001-546001-53901	\$375.00
Manual Cht 100003	11/18/24	Vendor	POLK COUNTY PROPERTY APPRAISER	4652218	ADMIN FEES	ADMIN FEE	001-531035-51301	\$412.07
Manual Cht 100004	11/18/24	Vendor	GANNETT FLORIDA LOCAL IQ	0066700669	09/03/24 MEETING	Legal Advertising	001-548002-51301	\$222.34
Manual Cht 100005	11/18/24	Vendor	SCHOOLSTATUS, LLC	INV-SN4-280	10/01/24-09/30/25 SCHOOLNOW COD AND ADA-PDF	10/01/24-09/30/25 ADA-PDF	001-549915-51301	\$1,552.50
Manual Cht 100006	11/25/24	Vendor	INFRAMARK LLC	136739	NOV24 ADMIN SRVCS	ADMIN SRVCS	001-531027-51201	\$785.67
Manual Cht 100007	11/27/24	Vendor	FLORIDA PERMITTING INC	10306	OCT MAINT	MAINT	001-546001-53901	\$375.00
Manual Cht 100008	01/03/25	Vendor	INFRAMARK LLC	139054	DEC ADMIN SRVC	ADMIN SRVCS	001-531027-51201	\$785.67
Manual Cht 100009	01/03/25	Vendor	FLORIDA PERMITTING INC	10329	DEC24 MAINT	MAINT	001-546001-53901	\$375.00
Manual Cht 100010	01/03/25	Vendor	ADA SITE COMPLIANCE INC	INV-11586	COMP WEBSITE/COMP SHIELD/ACCESS POL/TECH AUDIT	Misc-Web Hosting	001-549915-51301	\$2,900.00
Manual Cht 100011	01/03/25	Vendor	TIMES PUBLISHING CO	4139	11/13/24 NTC OF RULEMAKING	11/20 PUBLIC HEARING and BOS	001-548002-51301	\$792.50
Manual Cht 100011	01/03/25	Vendor	TIMES PUBLISHING CO	4134	11/06/24 RULE OF DEVELOPMENT	11/06 RULE OF DEVELOPMENT	001-548002-51301	\$376.00
Manual Cht 100011	01/03/25	Vendor	TIMES PUBLISHING CO	4147	11/20 PUBLIC HEARING and BOS	Legal Advertising	001-548002-51301	\$699.00
Manual Cht 100012	01/10/25	Vendor	INFRAMARK LLC	141073	JAN 25 ADMIN SRVCS	ADMIN SRVCS	001-531027-51201	\$785.67
Manual Cht 100013	02/05/25	Vendor	TIMES PUBLISHING CO	10356	***Voided Voided****			\$0.00
Manual Cht 100014	02/19/25	Vendor	FLORIDA PERMITTING INC	142840	DEC24 MAINT	MAINT	001-546001-53901	\$375.00
Manual Cht 100015	03/13/25	Vendor	INFRAMARK LLC	26	***Voided Voided****			\$0.00
Manual Cht 100016	03/14/25	Vendor	POLK COUNTY TAX COLLECTOR	143867	MAY1ING 2024 TAX NOTICES	Postage and Freight	001-541006-51301	\$6.05
Manual Cht 100017	03/14/25	Vendor	INFRAMARK LLC	10374	Postage for mailings	POSTAGE	001-541006-51301	\$0.69
Manual Cht 100018	03/21/25	Vendor	FLORIDA PERMITTING INC	144934	Jan 25 Spraying of nuisance and exotic species march management service	Spraying of nuisance and exotic species	001-546001-53901	\$375.00
Manual Cht 100019	03/21/25	Vendor	INFRAMARK LLC	147102	Management fees April	Management services	001-531027-51201	\$785.67
Manual Cht 100020	04/14/25	Vendor	INFRAMARK LLC	10388	March maintenance	Management services April	001-531027-51301	\$785.67
Manual Cht 100021	05/01/25	Vendor	FLORIDA PERMITTING INC	10403	April monthly maintenance	MAINT	001-546001-53901	\$375.00
Manual Cht 100021	05/01/25	Vendor	FLORIDA PERMITTING INC	10419	April maintenance	Monthly Maintenance	001-546001-53901	\$375.00
Manual Cht 100022	05/07/25	Vendor	FLORIDA PERMITTING INC	149048	Management Service Fees May 2025	Management Services May	001-531027-51201	\$785.67
Manual Cht 100023	05/29/25	Vendor	INFRAMARK LLC	10152	MARCH MAINT	R&M-General	001-546001-53901	\$375.00
Check 1511	04/30/24	Vendor	FLORIDA PERMITTING INC	122071	APRIL MNGT SRVCS	R&M-General	001-546001-53901	\$375.00
Check 1512	04/30/24	Vendor	INFRAMARK LLC	10174	MAY MAINT	Prof/Serv-Mgmt Consulting Serv	001-531027-51201	\$785.67
Check 1513	05/23/24	Vendor	FLORIDA PERMITTING INC	0066400076	04/18/24 AD FOR PUBLIC HEARING	R&M-General	001-546001-53901	\$375.00
Check 1514	06/06/24	Vendor	GANNETT FLORIDA LOCAL IQ	10197	Invoice 001213	Legal Advertising	001-548002-51301	\$896.86
Check 1515	07/02/24	Vendor	FLORIDA PERMITTING INC	123389	Invoice 001209	MAINT 05/2024	001-546001-53901	\$375.00
Check 1516	07/02/24	Vendor	INFRAMARK LLC	#124292	Invoice 001210	POSTAGE	001-541006-51301	\$0.64
Check 1516	07/02/24	Vendor	INFRAMARK LLC	#124292	Invoice 001210	POSTAGE	001-541006-51301	\$0.64
Check 1516	07/02/24	Vendor	INFRAMARK LLC	124749	Invoice 001211	WEB HOSTING	001-549915-51301	\$441.19
Check 1516	07/02/24	Vendor	INFRAMARK LLC	124749	Invoice 001211	ADMIN SRVCS 05/2024	001-531027-51201	\$785.67
Check 1516	07/02/24	Vendor	INFRAMARK LLC	#126136	Invoice 001212	ADMIN SRVCS 06/2024	001-531027-51201	\$785.67

WEST LAKELAND  
Water Control District

Payment Register by Bank Account

For the Period from 4/1/24 to 5/31/25  
(Sorted by Check / ACH No.)

Pynt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	1517	07/11/24	Vendor	FLORIDA PERMITTING INC	10226	Invoice 001214	JUN24 MAINT	001-546001-53901	\$375.00
Check	1518	08/20/24	Vendor	INFRAMARK LLC	130393	JULY 2024 VARIABLE SRVCS	POSTAGE	001-541006-51301	\$0.64
Check	1518	08/20/24	Vendor	INFRAMARK LLC	130393	JULY 2024 VARIABLE SRVCS	SUPPLIES	001-551002-51301	\$26.65
Check	1518	08/20/24	Vendor	INFRAMARK LLC	128816	Invoice 001216	ADMIN SRVCS	001-531027-51201	\$785.67
Check	1518	08/20/24	Vendor	INFRAMARK LLC	#129957	Invoice 001217	POSTAGE	001-541006-51301	\$0.64
Check	1518	08/20/24	Vendor	INFRAMARK LLC	#130453	Invoice 001218	ADMIN SRVCS	001-531027-51201	\$785.67
Check	1519	09/03/24	Vendor	FLORIDA PERMITTING INC	10246	JULY MAINT	MAINT	001-546001-53901	\$375.00
Check	1520	09/03/24	Vendor	PENNOM ASSOCIATES INC.	1234729	ENG SRVCS THRU 07/28/24	ENGINEERING	001-531015-51501	\$1,605.91
Check	1521	09/19/24	Vendor	FLORIDA PERMITTING INC	10269	AUG MONTHLY MAINT	MAINT	001-546001-53901	\$375.00
Check	1522	09/19/24	Vendor	INFRAMARK LLC	#132268	AUG VARIABLE SRVCS	POSTAGE	001-541006-51301	\$0.64
Check	1522	09/19/24	Vendor	INFRAMARK LLC	#132365	SEPT ADMIN SRVCS	ADMIN SRVCS	001-531027-51201	\$785.67
Check	1523	11/14/24	Vendor	EGIS INSURANCE ADVISORS, LLC	24445	10/01/24-10/01/25 INS	10/01/24-10/01/25 INSURANCE	001-545002-51301	\$6,598.00
Check	1524	03/25/25	Vendor	INFRAMARK LLC	142840	Feb25 management service	Feb25 Management services	001-531027-51201	\$785.67
Check	1524	03/25/25	Vendor	INFRAMARK LLC	146060	February Website hosting	WEB HOSTING	001-549915-51301	\$40.71
ACH	DD101	12/19/24	Vendor	FL DEPT OF COMMERCE	90574	FY25 DISTRICT FILING FEE	DISTRICT FILING FEE	001-554007-51301	\$175.00
ACH	DD102	12/19/24	Vendor	FL DEPT OF COMMERCE	90574 FEE	Invoice 001234	Annual District Filing Fee	001-554007-51301	\$25.00
Account Total									\$33,025.12

Total Amount Paid	\$48,025.12
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## **RESOLUTION 2025-03**

### **A RESOLUTION OF THE WEST LAKELAND WATER CONTROL DISTRICT RELATING TO ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the West Lakeland Water Control District (“District”) is a local water control district, established pursuant to Chapter 298, Florida Statutes (“Act”); and

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“Board”) of the District a proposed general fund budget (“Proposed Budget”) for the fiscal year beginning October 1, 2025, and ending September 30, 2026 (“Fiscal Year 2026”) along with an explanatory and complete financial plan, pursuant to the provisions of the Act; and

**WHEREAS**, a public hearing has been held this 8<sup>th</sup> day of July, 2025, at which members of the general public were accorded the opportunity to speak prior to adoption of the final budget.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST LAKELAND WATER CONTROL DISTRICT:**

- Section 1.** The general fund budget heretofore submitted to and adopted by the Board is hereby adopted as the final general fund budget of the District for fiscal year 2026.
- Section 2.** A verified copy of said final general fund budget shall be attached as an exhibit to this Resolution in the District’s official record of proceedings.
- Section 3.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 8<sup>th</sup> DAY OF JULY 2025.**

ATTEST:

**WEST LAKELAND WATER  
CONTROL DISTRICT**

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Secretary

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Chairman

**Exhibit A:** Adopted Budget Fiscal Year 2026



# **WEST LAKELAND**

**Water Control District**

## ***Annual Operating Budget***

**Fiscal Year 2026**

**Preliminary**

**Prepared by:**



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**West Lakeland**  
**Water Control District**

**Budget Overview**  
Fiscal Year 2026

**West Lakeland**  
**Water Control District**

**Operating Budget**  
Fiscal Year 2026

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 5/30/2025	PROJECTED June- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
<b>REVENUES</b>					
Interest - Investments	\$ 3,000	-	\$ 3,000	\$ 3,000	\$ 3,000
Interest - Tax Collector	-	-	-	-	-
Special Assmnts- Tax Collector	41,207	-	41,207	41,207	41,207
Special Assmnts- Discounts	(1,648)	-	-	-	(1,648)
<b>TOTAL REVENUES</b>	<b>42,559</b>	<b>-</b>	<b>44,207</b>	<b>44,207</b>	<b>42,559</b>
<b>EXPENDITURES</b>					
<i>Administrative</i>					
P/R-Board of Supervisors	1,000	-	1,000	1,000	500
FICA Taxes	77	-	-	-	77
ProfServ-Engineering	3,000	-	-	-	3,000
ProfServ-Mgmt Consulting	9,428	6,285	3,143	9,428	9,428
ProfServ-Property Appraiser	306	412	209	621	490
Postage and Freight	100	7	4	11	100
Insurance - General Liability	7,381	6,598	783	7,381	7,923
Printing and Binding	100	-	-	-	-
Legal Advertising	1,500	-	-	-	1,500
Misc-Bank Charges	150	-	-	-	150
Misc-Assessment Collection Cost	824	395	201	596	824
Misc-Web Hosting	1,600	1,593	7	1,600	1,600
Office Supplies	150	-	-	-	-
Annual District Filing Fee	175	200	-	200	175
<b>Total Administrative</b>	<b>25,791</b>		<b>5,347</b>	<b>20,837</b>	<b>25,767</b>
<i>Field</i>					
R&M-General	14,492	9,661	4,910	14,571	14,492
R&M-Drainage	2,276	1,517	771	2,288	2,300
<b>Total Field</b>	<b>16,768</b>		<b>5,681</b>	<b>16,859</b>	<b>16,792</b>
<b>TOTAL EXPENDITURES</b>	<b>42,559</b>		<b>11,028</b>	<b>37,696</b>	<b>42,559</b>
Excess (deficiency) of revenues					
Over (under) expenditures	-		33,179	6,511	-
<b>FUND BALANCE, BEGINNING</b>	143,356	121,266	-	121,266	127,777
<b>FUND BALANCE, ENDING</b>	<b>\$ 143,356</b>	<b>\$ 121,266</b>	<b>\$ 33,179</b>	<b>\$ 127,777</b>	<b>\$ 127,777</b>

**Budget Narrative**  
Fiscal Year 2026**REVENUES** Interest-Investments

The District earns interest on the monthly average collected balance for their operating accounts.

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES****Administrative****P/R-Board of Supervisors**

Board of Supervisors elected to be paid \$100 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending all of the meetings.

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Professional Services-Legal Services**

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Professional Services-Property Appraiser**

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage and programming. The budget for property appraiser costs was based on 1% of gross assessments.

**EXPENDITURES (continued)**

**Budget Narrative**  
Fiscal Year 2026**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based upon a 15% increase.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Miscellaneous Bank Charges**

The District occasionally incurs bank charges.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Polk County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**Miscellaneous-Web Hosting**

The District will contract with Inframark to provide website maintenance.

**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**Field****R&M - General**

The District has a contract with Florida Permitting to maintain Steeplechase common area for a monthly fee of \$375.

**R&M - Drainage**

The District has a contract with Estate Management Services for the removal of vegetation in the drainage swales on a monthly basis.

**West Lakeland**  
**Water Control District**

**Supporting Budget Schedules**  
Fiscal Year 2026



Comparison of Assessment Rates  
Fiscal Year 2026 vs. Fiscal Year 2025

O&M Assessment				
Product	FY 2026	FY 2025	Dollar Change	Percent Change
All Units	\$11.70	\$11.70	\$0.00	0.0%

ASSESSMENT INCREASE ANALYSIS			
Assessment Increase			\$ 100,000
Product	Per Product	Per Unit O&M % Increase	Per Unit O&M \$ Increase
All Units	\$106,383	258%	\$30

Total \$106,383 Collection costs included

ASSESSMENT TREND ANALYSIS - GENERAL FUND				
FY2025	FY2024	FY2023	FY2022	FY2021
\$12	\$12	\$12	\$12	\$12

## **RESOLUTION 2025-04**

### **A RESOLUTION OF THE WEST LAKELAND WATER CONTROL DISTRICT LEVYING ASSESSMENTS WITHIN THE PERIOD OF OCTOBER 1, 2025, THROUGH SEPTEMBER 30, 2026 (“FISCAL YEAR 2026”).**

**WHEREAS**, construction of improvements within the West Lakeland Water Control District (“District”) has been completed in accordance with the plan of reclamation of the District, and said improvements are now operating and costs of operation, repairs, and maintenance are being incurred; and

**WHEREAS**, the Board of Supervisors (“Board”) of the District finds that the costs of operation, repairs, and maintenance of the District during Fiscal Year 2026 will amount to approximately \$ \_\_\_\_\_; and it is determined that said maintenance is required uniformly within the District; and

**WHEREAS**, the Board finds there are \_\_\_\_\_ assessable units;

#### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST LAKELAND WATER CONTROL DISTRICT:**

**Section 1.** That a maintenance assessment in the sum of \$ \_\_\_\_\_ per unit be, and the same is hereby levied upon each tract or parcel of land within the District.

**Section 2.** That each tract or parcel of land less than one acre shall be assessed as a full acre, and each tract or parcel of land more than one acre in area which contains a fraction of an acre, shall be assessed at the nearest whole number of acres, a fraction of one-half or more to be assessed as a full acre, and assessments shall be collected accordingly.

**Section 3.** That the collection and enforcement of the aforesaid assessments shall be at the time and in like manner as Polk County taxes. All assessments shall be subject to the same discounts as Polk County taxes.

**Section 4.** That the said maintenance assessments and the lists of lands included in the District are hereby certified to the Polk County (“County”) property appraiser, and said assessments shall be extended by the County property appraiser on the County tax roll and shall be collected by the County tax collector in the same manner and time as Polk County taxes. The proceeds therefrom shall be paid to the District.

**BE IT FURTHER RESOLVED**, a copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

**PASSED AND ADOPTED**, this 8<sup>th</sup> day of July, 2025, by the Board of Supervisors, West Lakeland Water Control District, Polk County, Florida.

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Secretary

**NOTICE OF MEETINGS  
WEST LAKELAND WATER CONTROL DISTRICT**

As required by Chapter 189, Florida Statutes, notice is being given that the Board of Supervisors of the West Lakeland Water Control District does not meet on a regular basis for fiscal year 2026 but will separately publish a notice of meeting at least seven days prior to each Board meeting to include the date, time, and location of said meetings.

Meetings may be continued to a date and time certain which will be announced at the meeting. There may be occasions when Supervisors or staff will participate by conference phone or other communication media technology.

Any person requiring special accommodations at the meeting because of a disability or physical impairment should contact the District Office at (407) 566-1935 at least two calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, or 800-955-8771 (TTY)/800-955-8770 (Voice), for aid in contacting the District management company.

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

Jennifer Goldyn  
District Manager