Westchase Community Development District

Board of Supervisors
Matt Lewis, Chairman
Christopher Barrett, Vice Chairman
James Wimsatt, Assistant Secretary
Reggie Gillis, Assistant Secretary
Christopher High, Assistant Secretary

Heather Dilley, District Manager
Erin McCormick, Esq, District Counsel
Sherida Cook, Office Manager
Robert Dvorak, District Engineer
David Sylvanowicz, Field Manager

Regular Meeting Agenda

Tuesday, August 4, 2026 – 4:00 p.m.
Meeting Location: Westchase Swim and Tennis Center,
10405 Countryway Boulevard, Tampa, Florida
www.westchasecdd.us

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1. **Call to Order**
2. **Pledge of Allegiance**
3. **Audience Comments on Agenda Items** – *Three (3) Minute Time Limit*
4. **Consent Agenda**
   - A. Acceptance of Unaudited June 2026 Financials…….. Page 3
     - a. Operations and Maintenance Expenditures Report for June 2026…… Page 20
   - B. Review of Minutes from the Meeting held July 7, 2026……. Page 22
5. **Business Items**
   - A. FY 2026-2027 Budget Public Hearing
     - a. Open Public Hearing
     - b. Presentation of the FY 2026-2027 Budget…… Page 49
       - i. Affidavit of Publication – 1st Run: July 3, 2026 & 2nd Run: July 10, 2026……. Page 83
     - c. Public Comments
     - d. Close Public Hearing
   - B. Consideration for Adoption – **Resolution 2026-12**, Adopting the FY 2026-2027 Budget… Page 86
     - a. Exhibit A – FY 2026-2027 Budget
   - C. FY 2026-2027 Levying O&M Assessments Public Hearing
     - a. Open Public Hearing
     - b. Public Comments
     - c. Close Public Hearing
   - D. Consideration for Adoption – **Resolution 2026-13**, Imposing and Levying the O&M Assessments for the FY 2026-2027 Budget…… Page 124
     - a. Exhibit A – FY 2026-2027 Budget
   - E. Consideration for Adoption – **Resolution 2026-14**, Adopting the FY 2026-2027 Meeting Schedule……... Page 163
6. **Staff Reports**
   - A. District Counsel
     - a. Discussion regarding Pond 120
     - b. Consideration of Appointment of Board representative to meet with District Management Staff and District Counsel regarding Assessments for Professional Center, Section 235/240 Professional Office Park Owner(s)
     - c. Discussion of Sixth Amendment to Option and Lease Agreement and Estoppel and Consent Regarding Ground Lease (Sale of Cell Tower by Vertex to Vertical Bridge Development
     - d. Consideration of Proposed License Agreement between the Owners of 10446 Greendale Drive and the District for the Use of Property during the Pond Restoration Work for Pond 85…… Page 165

District Office:
Kai
2502 N. Rocky Point Dr.
Suite 1000, Tampa, FL 33607

Meeting Location:
Westchase Swim and Tennis Center
10405 Countryway Boulevard,
Tampa, FL 33626

e. Consideration of Proposed Aquatic Maintenance Agreement between Environmental Management Acquisition, LLC and Westchase Community Development District…… Page 166
B. District Engineer
C. Field Manager
a. Consideration of Paver Repair Proposals
i. JNR Landscape Management - $17,436.00…… Page 184
ii. Naturescapes of Tampa Bay - $12,800.00……... Page 185
iii. Naturescapes of Tampa Bay - $5,250.00……. Page 186
iv. East End Landscape - $49,900.00…… Page 187
b. Consideration of Aventura Nursery & Landscape – Viburnum and Bamboo Installation Proposal - $15,750.00…… Page 191
D. District Manager
a. Invoicing SOP……... Page 192

7. **Audience Comments on New Business Items** – *Three (3) Minute Time Limit*
8. **Supervisor Requests**
9. **Adjournment**

The next workshop meeting is scheduled for August 18, 2026, 4:00 p.m. at Maureen B. Gauzza Public Library, 11211 Countryway Blvd, Tampa, Florida.

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2502 N. Rocky Point Dr.
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Meeting Location:
Westchase Swim and Tennis Center
10405 Countryway Boulevard,
Tampa, FL 33626

Westchase Community Development District
Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND (001)	GENERAL FUND - HARBOR LINKS (002)	GENERAL FUND - THE ENCLAVE (003)	GENERAL FUND - SAVILLE ROW (004)	GENERAL FUND - COMMERCIAL ROAD (005)
ASSETS					
Cash - Checking Account	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	73,300	-	-	-	-
Lease Receivable	479,758	-	-	-	-
Due From Other Gov'tl Units	1,642	-	-	-	-
Interest/Dividend Receivables	2,401	-	-	-	-
Due From Other Funds	3,056,420	421,856	11,834	10,977	76,118
Investments:					
Money Market Account	-	-	-	-	-
Prepaids	24,504	96	-	177	-
Deposits	3,191	667	3,030	20	-
TOTAL ASSETS	**$ 3,641,217**	**$ 422,619**	**$ 14,864**	**$ 11,174**	**$ 76,118**
LIABILITIES					
Accounts Payable	$ 103,047	$ 471	$ -	$ 177	$ -
Accrued Expenses	14,738	618	2,017	38	-
Sales Tax Payable	2,901	-	-	-	-
Deferred Revenue	456,285	-	-	-	-
Due To Other Funds	-	-	-	-	-
TOTAL LIABILITIES	**576,971**	**1,089**	**2,017**	**215**	**-**
FUND BALANCES					
Nonspendable:					
Deposits	3,191	667	3,030	20	-
Restricted for:					
Capital Projects	-	-	-	-	-
Assigned to:					
Operating Reserves	833,713	9,555	205	-	1,280
Reserves - Erosion Control	60,000	-	-	-	-
Reserves - Roadways	502,031	177,921	-	5,234	14,250
Unassigned:	1,665,311	233,387	9,611	5,705	60,588
TOTAL FUND BALANCES	**$ 3,064,246**	**$ 421,530**	**$ 12,846**	**$ 10,959**	**$ 76,118**
TOTAL LIABILITIES & FUND BALANCES	**$ 3,641,217**	**$ 422,619**	**$ 14,864**	**$ 11,174**	**$ 76,118**

Westchase Community Development District
Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND - THE GREENS (102)	GENERAL FUND - STONEBRIDGE (103)	GENERAL FUND - WEST PARK VILLAGE (323,4,5A,6) (104)	GENERAL FUND - WEST PARK VILLAGE (324-C5) (105)	GENERAL FUND - VINEYARDS (106)
ASSETS					
Cash - Checking Account	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	-	-	-	-	-
Lease Receivable	-	-	-	-	-
Due From Other Gov'tl Units	-	-	-	-	-
Interest/Dividend Receivables	-	-	-	-	-
Due From Other Funds	381,669	68,098	132,759	31,131	300,060
Investments:					
Money Market Account	-	-	-	-	-
Prepaids	-	-	-	-	-
Deposits	8,120	853	14,572	765	-
TOTAL ASSETS	**$ 389,789**	**$ 68,951**	**$ 147,331**	**$ 31,896**	**$ 300,060**
LIABILITIES					
Accounts Payable	$ 22,318	$ 153	$ -	$ -	$ 350
Accrued Expenses	6,232	670	12,009	554	-
Sales Tax Payable	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Due To Other Funds	-	-	-	-	-
TOTAL LIABILITIES	**28,549**	**823**	**12,009**	**554**	**350**
FUND BALANCES					
Nonspendable:					
Deposits	8,120	853	14,572	765	-
Restricted for:					
Capital Projects	-	-	-	-	-
Assigned to:					
Operating Reserves	-	3,703	361	1,289	3,818
Reserves - Erosion Control	-	-	-	-	-
Reserves - Roadways	5,201	51,831	101,362	23,797	156,509
Unassigned:	347,919	11,741	19,027	5,491	139,383
TOTAL FUND BALANCES	**$ 361,240**	**$ 68,128**	**$ 135,322**	**$ 31,342**	**$ 299,710**
TOTAL LIABILITIES & FUND BALANCES	**$ 389,789**	**$ 68,951**	**$ 147,331**	**$ 31,896**	**$ 300,060**

Westchase Community Development District
Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	WESTCHASE UNINSURABLE ASSETS FUND	CLEARING FUND	TOTAL
ASSETS			
Cash - Checking Account	$ -	$ 1,985,464	$ 1,985,464
Accounts Receivable	-	-	73,300
Lease Receivable	-	-	479,758
Due From Other Gov'tl Units	-	-	1,642
Interest/Dividend Receivables	-	-	2,401
Due From Other Funds	702,196	-	5,193,119
Investments:			-
Money Market Account	-	3,207,655	3,207,655
Prepaids	-	-	24,777
Deposits	-	-	31,218
TOTAL ASSETS	**$ 702,196**	**$ 5,193,119**	**$ 10,999,334**
LIABILITIES			
Accounts Payable	$ -	$ -	126,516
Accrued Expenses	-	-	36,876
Sales Tax Payable	-	-	2,901
Deferred Revenue	-	-	456,285
Due To Other Funds	-	5,193,119	5,193,119
TOTAL LIABILITIES	**-**	**5,193,119**	**5,815,697.08**
FUND BALANCES			
Nonspendable:			
Deposits	-	-	31,218
Restricted for:			
Capital Projects	702,196	-	702,196
Assigned to:			
Operating Reserves	-	-	853,924
Reserves - Erosion Control	-	-	60,000
Reserves - Roadways	-	-	1,038,136
Unassigned:	-	-	2,498,162
TOTAL FUND BALANCES	**$ 702,196**	**$ -**	**$ 5,183,637**
TOTAL LIABILITIES & FUND BALANCES	**$ 702,196**	**$ 5,193,119**	**$ 10,999,334**

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund (001)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 26,000	45,251	174.04%	$ 5,376
Interest - Tax Collector	1,500	4,760	317.33%	-
Lease Revenue	20,899	-	0.00%	-
Special Assmnts- Tax Collector	3,608,406	3,608,417	100.00%	35,686
Special Assmnts- Discounts	(144,336)	(133,068)	92.19%	1,817
Other Miscellaneous Revenues	800	3,652	456.50%	-
Pavilion Rental	5,000	8,125	162.50%	-
Insurance Reimbursements	-	2,500	0.00%	-
TOTAL REVENUES	**3,518,269**	**3,539,636**	**100.61%**	**42,879**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	19,000	15,400	81.05%	2,000
FICA Taxes	1,454	352	24.20%	-
ProfServ-Engineering	75,000	47,550	63.40%	-
ProfServ-Legal Services	125,000	73,346	58.68%	14,723
ProfServ-Mgmt Consulting	128,683	95,234	74.01%	10,417
ProfServ-Recording Secretary	16,639	11,452	68.82%	1,533
Auditing Services	7,800	7,900	101.28%	-
Postage and Freight	5,000	1	0.03%	-
Insurance - General Liability	62,116	52,546	84.59%	-
Printing and Binding	300	-	0.00%	-
Legal Advertising	6,500	652	10.03%	83
Misc-Assessment Collection Cost	68,384	69,507	101.64%	750
Misc-Credit Card Fees	1,100	310	28.22%	-
Misc-Contingency	9,363	2,700	28.84%	198
Office Supplies	120	842	701.44%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	526,634	377,967	71.77%	29,704
Flood Control/Stormwater Mgmt				
Contracts-Lake and Wetland	118,000	88,500	75.00%	9,833
Contracts-Fountain	8,820	13,199	149.65%	1,305
R&M-Aquascaping	15,000	-	0.00%	-
R&M-Drainage	27,200	173,494	637.85%	10,219
R&M-Fountain	8,000	1,458	18.23%	-
Total Flood Control/Stormwater Mgmt	177,020	276,651	156.28%	21,358

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund (001)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jan-00 ACTUAL
Right of Way				
Payroll-Salaries	310,000	223,379	72.06%	32,997
Payroll-Benefits	104,000	61,884	59.50%	11,909
Payroll - Overtime	36,000	28,776	79.93%	4,394
Payroll - Bonus	40,000	37,500	93.75%	-
FICA Taxes	50,000	22,159	44.32%	2,860
ProfServ-Landscape Architect	25,000	13,667	54.67%	-
Contracts-Police	185,000	134,141	72.51%	9,190
Contracts-Other Services	20,000	14,670	73.35%	1,630
Contracts-Landscape	708,000	568,500	80.30%	63,167
Contracts-Mulch	147,592	150,000	101.63%	37,500
Contracts-Plant Replacement	140,000	96,430	68.88%	22,500
Contracts-Road Cleaning	9,843	13,500	137.15%	2,250
Contracts-Trees & Trimming	72,000	81,803	113.61%	-
Contracts-Security Alarms	781	481	61.57%	160
Contracts-Pest Control	730	729	99.88%	81
Fuel, Gasoline and Oil	16,500	14,769	89.51%	3,681
Communication - Teleph - Field	9,000	2,696	29.96%	279
Utility - General	23,275	30,549	131.25%	2,269
Utility - Reclaimed Water	10,000	24,261	242.61%	-
Insurance - General Liability	6,703	5,670	84.59%	-
R&M-General	60,000	230,100	383.50%	201,828
R&M-Equipment	20,000	17,524	87.62%	242
R&M-Grounds	125,000	136,333	109.07%	24,815
R&M-Irrigation	80,000	39,016	48.77%	-
R&M-Sidewalks	26,000	92,415	355.44%	9,602
R&M-Signage	6,000	39,605	660.09%	-
R&M-Walls and Signage	32,500	33,123	101.92%	-
Holiday Decoration	20,000	8,937	44.69%	-
Misc-Hurricane Expense	10,000	-	0.00%	-
Misc-Taxes (Streetlights)	80,000	-	0.00%	-
Misc-Contingency	250,000	82,651	33.06%	625
Office Supplies	3,500	982	28.04%	368
Cleaning Services	6,800	4,950	72.79%	550
Op Supplies - General	3,000	401	13.38%	-
Op Supplies - Uniforms	600	960	160.00%	-
Supplies - Misc.	600	39	6.58%	39
Subscriptions and Memberships	4,000	887	22.18%	53
Conference and Seminars	1,000		0.00%	-
Total Right of Way	2,643,424	2,213,487	83.74%	432,990

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund (001)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jan-00 ACTUAL
Common Area				
R&M-General	30,000	45,235	150.78%	1,880
R&M-Boardwalks	700	-	0.00%	-
R&M-Brick Pavers	1,200	1,500	125.00%	-
R&M-Grounds	1,500	6,314	420.92%	-
R&M-Signage	1,400	584	41.71%	-
R&M-Walls and Signage	4,000	2,900	72.50%	-
Internet Services	7,391	8,884	120.20%	882
Park Improvements	125,000	35,999	28.80%	-
Total Common Area	171,191	101,415	59.24%	2,762
TOTAL EXPENDITURES	**3,518,269**	**2,969,521**	**84.40%**	**486,814**
Excess (deficiency) of revenues Over (under) expenditures	-	570,115	0.00%	(443,935)
Net change in fund balance	$ -	570,115	0.00%	$ (443,935)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**2,494,131**	**2,494,131**		
FUND BALANCE, ENDING	**$ 2,494,131**	**3,064,246**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Harbor Links (002)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 500	6,062	1212.43%	$ 720
Special Assmnts- Tax Collector	60,182	60,182	100.00%	595
Special Assmnts- Discounts	(2,407)	(2,219)	92.20%	30
Gate Bar Code/Remotes	-	398	0.00%	45
TOTAL REVENUES	**58,275**	**64,423**	**110.55%**	**1,391**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	1,204	1,159	96.28%	13
Misc-Credit Card Fees	15	15	101.33%	2
Total Administration	1,219	1,174	96.35%	14
Right of Way				
Communication - Teleph - Field	3,300	4,007	121.41%	400
Electricity - Streetlights	5,500	5,038	91.60%	531
Insurance - General Liability	3,000	2,538	84.59%	-
R&M-General	19,700	31,737	161.10%	-
R&M-Gate	5,794	10,186	175.81%	1,193
Reserve - Roadways	19,762	-	0.00%	-
Total Right of Way	57,056	53,506	93.78%	2,124
TOTAL EXPENDITURES	**58,275**	**54,680**	**93.83%**	**2,138**
Excess (deficiency) of revenues Over (under) expenditures	-	9,743	0.00%	(747)
Net change in fund balance	$ -	9,743	0.00%	$ (747)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**411,787**	**411,787**		
FUND BALANCE, ENDING	**$ 411,787**	**421,530**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - The Enclave (003)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 151	52	34.11%	$ 6
Special Assmnts- Tax Collector	28,339	28,339	100.00%	280
Special Assmnts- Discounts	(1,134)	(1,045)	92.16%	14
TOTAL REVENUES	**27,356**	**27,346**	**99.96%**	**301**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	567	546	96.28%	6
Total Administration	567	546	96.28%	6
Right of Way				
R&M-Streetlights	26,500	18,610	70.23%	2,169
Total Right of Way	26,500	18,610	70.23%	2,169
TOTAL EXPENDITURES	**27,067**	**19,156**	**70.77%**	**2,175**
Excess (deficiency) of revenues Over (under) expenditures	289	8,190	2833.95%	(1,874)
Net change in fund balance	$ 289	8,190	2833.95%	$ (1,874)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**4,656**	**4,656**		
FUND BALANCE, ENDING	**$ 4,945**	**12,846**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Saville Row (004)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 80	-	0.00%	$ -
Special Assmnts- Tax Collector	16,222	16,222	100.00%	160
Special Assmnts- Discounts	(649)	(598)	92.18%	8
Gate Bar Code/Remotes	-	173	0.00%	-
TOTAL REVENUES	**15,653**	**15,797**	**100.92%**	**169**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	324	312	96.44%	3
Misc-Credit Card Fees	4	7	165.00%	-
Total Administration	328	319	97.28%	3
Right of Way				
Communication - Teleph - Field	1,980	1,879	94.92%	176
Insurance - General Liability	4,796	4,057	84.59%	-
R&M-General	1,500	3,500	233.33%	-
R&M-Gate	1,500	758	50.56%	-
R&M-Streetlights	300	309	103.16%	34
Reserve - Roadways	3,300	-	0.00%	-
Total Right of Way	13,376	10,504	78.53%	210
TOTAL EXPENDITURES	**13,704**	**10,823**	**78.98%**	**213**
Excess (deficiency) of revenues Over (under) expenditures	1,949	4,974	255.20%	(45)
Net change in fund balance	$ 1,949	4,974	255.20%	$ (45)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**5,985**	**5,985**		
FUND BALANCE, ENDING	**$ 7,934**	**10,959**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Commercial Road (005)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 150	965	643.14%	$ 115
Special Assmnts- Tax Collector	6,052	6,052	100.00%	60
Special Assmnts- Discounts	(242)	(223)	92.23%	3
TOTAL REVENUES	**5,960**	**6,794**	**113.99%**	**178**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	121	117	96.34%	1
Total Administration	121	117	96.34%	1
Right of Way				
R&M-General	5,000	-	0.00%	-
Reserve - Roadways	839	-	0.00%	-
Total Right of Way	5,839	-	0.00%	0
TOTAL EXPENDITURES	**5,960**	**117**	**1.96%**	**1**
Excess (deficiency) of revenues Over (under) expenditures	-	6,677	0.00%	176
Net change in fund balance	$ -	6,677	0.00%	$ 176
FUND BALANCE, BEGINNING (OCT 1, 2025)	**69,441**	**69,441**		
FUND BALANCE, ENDING	**$ 69,441**	**76,118**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - The Greens (102)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 700	2,490	355.64%	$ 296
Special Assmnts- Tax Collector	440,564	440,565	100.00%	4,357
Special Assmnts- Discounts	(17,623)	(16,247)	92.19%	222
Gate Bar Code/Remotes	-	2,226	0.00%	225
Insurance Reimbursements	-	3,093	0.00%	-
TOTAL REVENUES	**423,641**	**432,127**	**102.00%**	**5,100**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	8,811	8,486	96.32%	92
Misc-Credit Card Fees	80	87	108.66%	8
Total Administration	8,891	8,573	96.43%	100
Right of Way				
Contracts-Security Services	240,977	201,954	83.81%	22,244
Contracts-Pest Control	240	155	64.58%	15
Communication - Teleph - Field	2,100	1,867	88.90%	197
Insurance - General Liability	2,119	1,793	84.59%	-
R&M-General	20,000	(190,692)	-953.46%	(199,792)
R&M-Gate	10,000	6,839	68.39%	-
R&M-Streetlights	68,712	53,720	78.18%	6,238
Reserve - Roadways	62,000	-	0.00%	-
Total Right of Way	406,148	75,635	18.62%	-171,098
TOTAL EXPENDITURES	**415,039**	**84,208**	**20.29%**	**-170,998**
Excess (deficiency) of revenues Over (under) expenditures	8,602	347,919	4044.63%	176,098
Net change in fund balance	$ 8,602	347,919	4044.63%	$ 176,098
FUND BALANCE, BEGINNING (OCT 1, 2025)	**13,321**	**13,321**		
FUND BALANCE, ENDING	**$ 21,923**	**361,240**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Stonebridge (103)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 200	872	436.00%	$ 104
Special Assmnts- Tax Collector	19,237	19,237	100.00%	190
Special Assmnts- Discounts	(769)	(709)	92.25%	10
TOTAL REVENUES	**18,668**	**19,400**	**103.92%**	**304**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	385	371	96.26%	4
Misc-Credit Card Fees	10	-	0.00%	-
Total Administration	395	371	93.82%	4
Right of Way				
Communication - Teleph - Field	1,500	1,846	123.06%	207
Insurance - General Liability	386	327	84.59%	-
R&M-General	1,000	-	0.00%	-
R&M-Gate	3,792	-	0.00%	-
R&M-Streetlights	7,740	5,956	76.95%	681
Reserve - Roadways	3,855	-	0.00%	-
Total Right of Way	18,273	8,129	44.49%	888
TOTAL EXPENDITURES	**18,668**	**8,499**	**45.53%**	**892**
Excess (deficiency) of revenues Over (under) expenditures	-	10,900	0.00%	(588)
Net change in fund balance	$ -	10,900	0.00%	$ (588)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**57,228**	**57,228**		
FUND BALANCE, ENDING	**$ 57,228**	**68,128**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - West Park Village (323,4,5A,6) (104)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ -	1,312	0.00%	$ 156
Special Assmnts- Tax Collector	176,696	176,696	100.00%	1,747
Special Assmnts- Discounts	(7,068)	(6,516)	92.19%	89
TOTAL REVENUES	**169,628**	**171,492**	**101.10%**	**1,992**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	3,534	3,404	96.31%	37
Total Administration	3,534	3,404	96.31%	37
Right of Way				
R&M-General	2,044	269	13.15%	-
R&M-Streetlights	144,348	108,046	74.85%	12,309
Reserve - Roadways	19,702	40,747	206.82%	-
Total Right of Way	166,094	149,062	89.75%	12,309
TOTAL EXPENDITURES	**169,628**	**152,466**	**89.88%**	**12,345**
Excess (deficiency) of revenues Over (under) expenditures	-	19,027	0.00%	(10,353)
Net change in fund balance	$ -	19,027	0.00%	$ (10,353)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**116,296**	**116,296**		
FUND BALANCE, ENDING	**$ 116,296**	**135,322**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - West Park Village (324-C5) (105)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 90	399	443.54%	$ 47
Special Assmnts- Tax Collector	7,778	9,413	121.03%	277
Special Assmnts- Discounts	(311)	(294)	94.47%	14
TOTAL REVENUES	**7,557**	**9,519**	**125.96%**	**339**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	156	182	116.90%	6
Total Administration	156	182	116.90%	6
Right of Way				
R&M-Streetlights	4,999	5,109	102.20%	596
Reserve - Roadways	2,402	-	0.00%	-
Total Right of Way	7,401	5,109	69.03%	596
TOTAL EXPENDITURES	**7,557**	**5,292**	**70.02%**	**601**
Excess (deficiency) of revenues Over (under) expenditures	-	4,227	0.00%	(263)
Net change in fund balance	$ -	4,227	0.00%	$ (263)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**27,115**	**27,115**		
FUND BALANCE, ENDING	**$ 27,115**	**31,342**		

Westchase Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Vineyards (106)
For the Period Ending June, 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	Jun-26 ACTUAL
REVENUES				
Interest - Investments	$ 500	4,355	870.92%	$ 517
Special Assmnts- Tax Collector	28,020	26,384	94.16%	77
Special Assmnts- Discounts	(1,121)	(1,026)	91.55%	4
Gate Bar Code/Remotes	-	218	0.00%	-
TOTAL REVENUES	**27,399**	**29,931**	**109.24%**	**598**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	560	507	90.57%	2
Misc-Credit Card Fees	10	7	67.90%	-
Total Administration	570	514	90.17%	2
Right of Way				
Insurance - General Liability	1,436	1,215	84.59%	-
R&M-General	4,543	921	20.26%	-
R&M-Drainage	2,625	-	0.00%	-
R&M-Gate	5,000	16,758	335.16%	2,045
Internet Services	1,800	1,501	83.39%	202
Reserve - Roadways	11,425	-	0.00%	-
Total Right of Way	26,829	20,394	76.02%	2,247
TOTAL EXPENDITURES	**27,399**	**20,908**	**76.31%**	**2,248**
Excess (deficiency) of revenues Over (under) expenditures	-	9,022	0.00%	(1,650)
Net change in fund balance	$ -	9,022	0.00%	$ (1,650)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**290,687**	**290,687**		
FUND BALANCE, ENDING	**$ 290,687**	**299,710**		

Westchase Community Development District
Supporting Schedules
June 30, 2026

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions) For the Fiscal Year Ending September 30, 2026

					ALLOCATION BY FUND				
Date Received	Net Amount Received	Interest/ Discount Amount	Collection Costs	Gross Amount Received	001 General Fund Assessments	002 Harbor Link Fund Assessments	003 The Enclave Fund Assessments	004 Saville Row Fund Assessments	005 Commercial Road Fund Assessments
Assessments				$ 4,391,496	$ 3,608,406	$ 60,182	$ 28,339	$ 16,222	$ 6,052
Levied				100.00%	82.17%	1.37%	0.65%	0.37%	0.14%
11/07/25	49,621	2,550	1,013	53,184	40,773	680	320	183	68
11/14/25	242,498	10,310	4,949	257,757	199,256	3,323	1,565	896	334
11/21/25	248,314	10,557	5,068	263,939	204,035	3,403	1,602	917	342
12/03/25	1,134,184	48,222	23,147	1,205,553	931,937	15,543	7,319	4,190	1,563
12/05/25	1,593,668	67,753	32,524	1,693,945	1,309,486	21,840	10,284	5,887	2,196
12/19/25	450,328	18,533	9,190	478,051	370,026	6,171	2,906	1,663	621
01/06/26	80,070	2,506	1,634	84,209	65,792	1,097	517	296	110
02/04/26	128,130	2,895	2,615	133,640	105,282	1,756	827	473	177
03/05/26	34,742	349	709	35,799	28,547	476	224	128	48
04/07/26	123,601	42	2,522	126,165	101,560	1,694	798	457	170
05/07/26	15,086	(441)	308	14,953	12,396	207	97	56	21
06/05/26	9,237	(275)	189	9,151	7,590	127	60	34	13
06/17/26	35,492	(1,055)	724	35,161	29,163	486	229	131	49
					-	-	-	-	-
TOTAL	**4,144,970**	**161,946**	**84,592**	**4,391,508**	**3,405,841**	**56,804**	**26,748**	**15,311**	**5,712**
% Collected					94.39%	94.39%	94.39%	94.39%	94.39%

Westchase Community Development District
Supporting Schedules
June 30, 2026

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions) For the Fisca

					ALLOCATION BY FUND				
Date Received	Net Amount Received	Interest/ Discount Amount	Collection Costs	Gross Amount Received	102 The Greens Fund Assessments	103 Stonebridge Fund Assessments	104 West Park Village Fun Assessments	105 West Park Village Fund Assessments	106 Vineyards Fund Assessments
Assessments				$ 4,391,496	$ 440,564	$ 19,237	$ 176,696	$ 28,020	$ 7,778
Levied				100.00%	10.03%	0.44%	4.02%	0.64%	0.18%
11/07/25	49,621	2,550	1,013	53,184	4,978	217	1,997	317	88
11/14/25	242,498	10,310	4,949	257,757	24,328	1,062	9,757	1,547	430
11/21/25	248,314	10,557	5,068	263,939	24,911	1,088	9,991	1,584	440
12/03/25	1,134,184	48,222	23,147	1,205,553	113,784	4,968	45,635	7,237	2,009
12/05/25	1,593,668	67,753	32,524	1,693,945	159,880	6,981	64,123	10,168	2,823
12/19/25	450,328	18,533	9,190	478,051	45,178	1,973	18,119	2,873	798
01/06/26	80,070	2,506	1,634	84,209	8,033	351	3,222	511	142
02/04/26	128,130	2,895	2,615	133,640	12,854	561	5,155	818	227
03/05/26	34,742	349	709	35,799	3,485	152	1,398	222	62
04/07/26	123,601	42	2,522	126,165	12,400	541	4,973	789	219
05/07/26	15,086	(441)	308	14,953	1,513	66	607	96	27
06/05/26	9,237	(275)	189	9,151	927	40	372	59	16
06/17/26	35,492	(1,055)	724	35,161	3,561	155	1,428	226	63
					-	-	-	-	-
TOTAL	**4,144,970**	**161,946**	**84,592**	**4,391,508**	**415,832**	**18,157**	**166,777**	**26,447**	**7,341**
% Collected					94.39%	94.39%	94.39%	94.39%	94.39%

Westchase Community Development District
O&M Report
June 2026

Number	Date	Payee	Memo	Payment
100167	06/01/26	Business Observer	Invoice: 26-01864H (Reference: Notice of Qualifying Period for Candidates for the Board of Supervi	85.31
100168	06/01/26	Jan Pro of Tampa	Invoice: 243272 (Reference: Cleaning Service June 2026.)	1,645.00
100169	06/01/26	Impact Fire Services, LLC	Invoice: 29040874 (Reference: Fire ext inspection.)	463.00
100170	06/01/26	Matrix Trust Company - Ach	Invoice: 279-40696 (Reference: Westchase CDD Retirement Trust.)	685.50
100171	06/01/26	Off Duty Management, Inc	Invoice: INV353631 (Reference: Off Duty officers - 5/11/2026 - 5/17/2026.)	2,752.38
100172	06/01/26	Matthew Lewis	Invoice: 051926BOSMTG (Reference: BOS MTG- 05/19/2026.)	200.00
100173	06/01/26	Reginald Gillis	Invoice: 051926BOSMTG (Reference: BOS MTG- 05/19/2026.)	200.00
100174	06/02/26	Hillsborough County Solid Waste	Invoice: 050626-824 (Reference: Solid waste removal - 4/1/2026 to 4/30/2026.)	64.86
100175	06/02/26	Mo'Zart Designs	Invoice: 26-9462-FINAL (Reference: Peabody - new operator pad, remaining balance.) Invoice: 26-	3,477.33
100176	06/02/26	Redtree Landscape Systems, Llc	Invoice: 34250 (Reference: NODE replacement.)	427.91
100177	06/02/26	AG Outshines LLC	Invoice: 1850 (Reference: Pressure Wash - Linebaugh Ave, Countryway, Harbor Links, Greens and Shir	4,960.15
100178	06/02/26	Fountain Design Group Inc	Invoice: 39252A (Reference: QUARTERLY CLEANING MAY- JULY 2026.)	270.00
100179	06/02/26	Olm Inc	Invoice: 47395 (Reference: Landscape Inspection - May 2026.)	1,630.00
100180	06/02/26	SiteOne Landscape Supply, LLC	Invoice: 166564313-001 (Reference: Hunter NODE outdoor and LED.)	1,216.69
100181	06/02/26	Christopher Barrett	Invoice: 051926BOSMTG (Reference: BOS MTG- 05/19/2026.)	200.00
100182	06/02/26	Arete Industries	Invoice: CS/2026/00354 (Reference: Sheldon/Linebaugh entrance - remaining balance.)	11,192.00
100183	06/02/26	Veritext, LLC	Invoice: 9269276 (Reference: Transcript Services and Professional Attendance Job Date: 5/5/2026.	1,385.70
100184	06/02/26	Christopher B. High	Invoice: 051926BOSMTG (Reference: BOS MTG- 05/19/2026 & 05/05/2026.)	400.00
300027	06/02/26	Adt Security Services Inc - Ach	Invoice: 051326-2927 (Reference: ADT - office Jun 1 - Aug 31, 2026.)	160.29
119	06/05/26		Stop payment charge	35.00
100185	06/05/26	Hughes Exterminators Inc	Invoice: 66752757 (Reference: Baybridge Park - April 2026.) Invoice: 66751947 (Reference: Pest	25.00
300025	06/10/26	Hillsborough County Florida	Invoice: 052026-0000 (Reference: Summary account 1988200000.)	3,222.41
117	06/11/26		To accrue balance of credit card, requesting coding from Westchase club admin	6,629.45
300026	06/11/26	Truist Bank	Invoice: 051726-1809 (Reference: CC expenses 4/18/26 to 05/17/26.)	3,865.65
128	06/14/26		Payroll 06/01/26-06/14/26	12,352.23
116	06/15/26	Verizon Florida Llc - Ach	To accrue payment for two bussiness lines	74.88
115	06/17/26	TECO	To accrue payment for 8934 Promise Dr, Well	21.29
115	06/17/26	TECO	To accrue payment for 9840 W Linebaugh Ave	24.46
100186	06/17/26	A & B Aquatics	Invoice: 222822528320 (Reference: June 2026 Monthly Spray Maintenance.)	9,833.33
100187	06/17/26	Brletic Dvorak, Inc.	Invoice: 2454 (Reference: Engineering Services - May 2026.)	3,655.00
100188	06/17/26	Christopher Barrett	Invoice: 060426-BOSMTG (Reference: 060426-BOSMTG.)	200.00
100189	06/17/26	AllWater Aquatic Resource Management	Invoice: 20585 (Reference: June 2026 - Monthly Spray Maintenance Service.) Invoice: 12656 (Refe	20,052.49
100190	06/17/26	Gregory Chesney	Invoice: 060426-BOSMTG (Reference: 060426-BOSMTG.)	200.00
100191	06/17/26	Mo'Zart Designs	Invoice: 26-9516 (Reference: Radcliffe Gate - hinge replacement exit gate.) Invoice: 26-9528 (R	3,237.88
100192	06/17/26	Redtree Landscape Systems, Llc	Invoice: 34363 (Reference: Landscape June 2026.)	63,166.66
100193	06/17/26	Taylor Tree & Land Mgnt	Invoice: 1505 (Reference: clay for pond erosion.)	275.00
100194	06/17/26	AG Outshines LLC	Invoice: 1855 (Reference: Pressure Wash - Linebaugh Ave, Fords, Countryway, WPV and Shires.)	3,772.15
100195	06/17/26	James Wimsatt	Invoice: 060426-BOSMTG (Reference: 060426-BOSMTG.)	200.00
100196	06/17/26	Off Duty Management, Inc	Invoice: INV356337 (Reference: Off Duty officers - 5/18/2026 to 5/24/2026.) Invoice: INV359383	6,797.05

Westchase Community Development District
O&M Report
June 2026

Number	Date	Payee	Memo	Payment
100197	06/17/26	Panther Pools	Invoice: 5880 (Reference: WPV Fountain - June 2026.) Invoice: 5879 (Reference: 9998 New Parke f	2,273.59
100198	06/17/26	Pete's Tree & Crane Service	Invoice: 1237 (Reference: Tree removal and stump grinding 05/20, 05/27.)	8,325.00
100199	06/17/26	Securitas Security	Invoice: 12586602 (Reference: Securitas 05/01/2026 - 05/31/2026.)	23,254.54
100200	06/17/26	Matthew Lewis	Invoice: 060426-BOSMTG (Reference: 060426-BOSMTG.)	200.00
100201	06/17/26	Reginald Gillis	Invoice: 060426-BOSMTG (Reference: 060426-BOSMTG.)	200.00
100202	06/17/26	Kai	Invoice: 22607 (Reference: Ramp- office supplies.)	617.36
061926ACH	06/19/26	Spectrum Business	Reference: 10053 PARLEY DR WPV Bridge 06/02/26 - 07/01/2026. https://clientname(FILLIN).payablesl	40.00
118	06/22/26		Bank service charges	25.75
062426ACH	06/24/26	TECO	Reference: Summary Account 321000010710 04/22/26-05/20/26. https://clientname(FILLIN).payablesloc	24,780.59
100203	06/26/26	Erin Mccormick Law Pa	Invoice: 10902 (Reference: General prof legal services 05/18/26 to 06/22/26.)	8,103.45
100204	06/26/26	Hughes Exterminators Inc	Invoice: 68659926 (Reference: Greens gatehouse pest control June 2026.) Invoice: 68659925 (Refe	30.00
100205	06/26/26	James Wimsatt	Invoice: 061626-BOSMTG (Reference: 061626-BOSMTG.)	200.00
100206	06/26/26	Off Duty Management, Inc	Invoice: INV362829 (Reference: Off Duty officers - 6/1/2026 to 6/7/2026.)	3,746.63
100207	06/26/26	Veritext, LLC	Invoice: 9346837 (Reference: Transcript Services and Professional Attendance Job Date: 6/2/2026.	1,533.00
100208	06/26/26	Matthew Lewis	Invoice: 061626-BOSMTG (Reference: 061626-BOSMTG.)	200.00
100209	06/26/26	Reginald Gillis	Invoice: 061626-BOSMTG (Reference: 061626-BOSMTG.)	200.00
100210	06/26/26	Christopher Barrett	Invoice: 061626-BOSMTG (Reference: 061626-BOSMTG.)	200.00
100211	06/26/26	Christopher B. High	Invoice: 061626-BOSMTG (Reference: 061626-BOSMTG.)	200.00
100212	06/26/26	Business Observer	Invoice: 26-02166H (Reference: Notice of Change of Public Workshops.)	83.13
100213	06/26/26	AG Outshines LLC	Invoice: 1865 (Reference: Pressure Wash and replacement swivels.)	5,829.96
100214	06/26/26	Jnr Landscape Management Llc	Invoice: 695643 (Reference: Mulch June 2026 - Final.)	37,500.00
100215	06/26/26	Olm Inc	Invoice: 47587 (Reference: Landscape Inspection - June 2026.)	1,630.00
129	06/28/26		Payroll 06/15/26-06/28/26	12,403.22
			Total Disbursment for the Month	**300,632.27**

Westchase Community Development District Meeting

Moderated by Matt Lewis

Tuesday, July 7, 2026

4 p.m.

Maureen B. Gauzza Regional Library,

11211 Countryway Boulevard,

Tampa, FL 33626

Reported by: Brenya Johnson

JOB NO: 8293548

A P P E A R A N C E S

List of Attendees:
Matt Lewis, Chairman
Christopher Barrett, Vice Chairman
James Wimsatt, Assistant Secretary
Reggie Gillis, Assistant Secretary
Christopher High, Assistant Secretary
Heather Dilley, District Manager
Erin McCormick, Esquire, District Counsel
Sherida Cook, Office Manager
Robert Dvorak, District Engineer
David Sylvanowicz, Field Manager
Steven Splaine
Jeff Siddle
Reed Conner, All Water Representative
Marlon Santos, Resident
Barry Anderson
Patrick Lewis
Jessica Laranga, Paralegal

P R O C E E D I N G S

MR. M. LEWIS: Westchase CDD meeting for July 7, 2026, 4 p.m. here at the Maureen Gauzza Regional Library. Called the meeting to order.

Please let the record reflect that all supervisors are present as well as staff, manager, internally and engineer. And with that, we'll do our Pledge of Allegiance.

MULTIPLE SPEAKERS: I pledge of Allegiance to the flag of the United States of America, and to the republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

MR. M. LEWIS: Thank you for that. So we'll move into audience comments for anything that's on the agenda. Do we have anybody that'd like to say anything?

Yes. Steven?

MR. SPLAINE: I'd just like to say a few things in order for -- make the board aware of the situation that's kind of come to light, and also for it to be on record.

About three years ago, I -- I came up here, inquired upon the reserves that the Greens had for repaving the road. At the time, the board thought

it was a good idea to -- to check on it. And we asked Rob to look at the roads, and he reported back that they were doing well and we could extend out the life.

But on the other hand, the costs had gone up. Andy and Greg, which at the time looked at the balances and said we were in good shape. My recollection is we had about $400,000 set aside for the road accumulated over the previous 10 years.

So we were about midway through the life and we had about the right amount of money. Unfortunately, this week, I -- I came to find out that the reserves have gone down to as low as $5,000.

I'd like to thank the staff, both Kai [ph] and the CD staff and Chris for helping to identify where some of the money has gone. And we've been able to identify at least $170,000 of money that was wrongly booked to a different account, but it still leaves several hundred thousand dollars, I'll use the term "missing."

And I want to be clear, I'm not accusing anybody or any entity of doing anything criminal or mal intent. We just don't know where these reserves have gone. As I mentioned a few years ago, it was as high as several hundred thousand dollars. We've presumably added to it since. So it

should -- should be more.

Now, I don't expect us to be able to solve that -- solve this at this meeting. So my ask to the board and annotated is that, can we do an audit of the last five years of the revenue that went into the Greens fund? And indeed, any of the communities, and the charges that were attributed to those funds?

We've briefly looked at some of the charges and there's some weird stuff in there, like charges for "ELs" [ph], another one for solar panels at the guard house. There were no solar panels at the guard house.

So again, I'm not trying to insinuate that any wrongdoing has been done, but the numbers aren't adding up the right way at the moment. And again, I appreciate the people who have been looking at it in the last few days. It's only kind of just come to light and we're starting to work through this.

Also, can I ask, once we right the books, figured out what should be in the reserves and what has gone missing or can be recovered, can we clearly lay out a process by which the CDD staff work with the management company, in this case Kai [ph], and with the board in terms of when does something get charged to a gated community? When does it go to the

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general fund? When does it get charged to a community that doesn't have a gate?

But there's something particular, because I've asked questions over the years, and I've got kind of different answers. And I think it would be very helpful, in the interest of transparency, to explain what -- when a charge goes against an individual neighborhood versus the general fund.

Again, I'm not implying that there's been any skullduggery, I just think, to be honest with you, there's been a lack of clarity and it's probably been compounded over several years. The handoff between one management company to another, and possibly new staff and the old staff probably didn't help in the communication, especially if things haven't been written down and relied on.

Just common -- was it tribal knowledge? And that's it. That's just a -- an ask if we could maybe look into that in the near future? I know some of my neighbors of residents are -- are very concerned, and the sooner we can address their concerns, the better things will be.

MR. BARRETT: So before the meeting, Steve, I exchanged a couple emails with you and the other guys there, spoke with Andy, spoke with staff;

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they're in the midst of, they're going to pull the Greens' invoices -- not the invoices, but the -- the Greens' ledger -- for the last five years. So we can actually look specifically.

MR. SPLAINE: Thank you.

MR. BARRETT: So I -- I did look briefly at -- what I did is I -- and -- and keep in mind, I don't like when I see the -- the financials the board gets aren't as detailed as these ledgers.

So for example, the financial statements that I get, they have, like, Greens' R&M, like, maintenance; right? And it's just the number; I have no idea what goes into that. So that -- that's kind of what I'm basing this off. So it's, like, I'm not going into detail, but I did look at, for example, the end of year financials for 2021, '22, '23, and '24.

And every year, like, you guys are actually decreasing the fund balance. And what seems to be -- and I'm just speculating, so hopefully, what they find will confirm that this is really the cause as opposed to, like, incorrect booking -- but for example, over the last few years, the residents of the Greens have actually come to us and asked us to improve -- to approve increases for salaries; right?

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And that often happened, like, after the budget for the year was funded. So if we budget $160,000, for example, for the Greens' gate house and it comes in a $230,000 deficit, it actually still goes into the Greens' reserve fund. It's pulled from there.

So I'll give you an example of some of the overages that I could just caught just at a glance at these end of year: 30,000 in the gate house in '21, there was a 20,000 R&M general, and again, I have no idea what that was; right? 7,000 overage on the gate.

So and the gate, that's not likely to have been booked wrong; right? For example, 2022, another 45,651 overage on the gate, like, salaries, 20 -- because actually, what -- what -- the weird thing that happened there is, I think the -- the raise happened sometime in mid 2021 and for whatever reason, InfoMark [ph] did not increase your budget for $160,000 that year.

So the actual --

MR. SPLAINE: That -- that could be part of the answer.

MR. BARRETT: Right? So the actual overage there was almost, well, 46,000: 25,000 R&M general, 5,000 for the gate. 2023, $54,000 deficit

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for the Greens', like, salaries, the security service.

Again, 69,000 for R&M general, 12,000 for the gate. I don't know -- and I've asked Andy to look at this -- I do have a recollection, and I don't remember the year of there being some significant work done on the Greens guard house itself.

And if that also fell within the last ten years and that -- and you said that was, like, a full gutting of the inside?

MR. SPLAINE: There's also some monument work done, I seem to remember; I thought would've been part of that, as well.

MR. BARRETT: So these are the things that would go into --

MR. SPLAINE: The monuments were expensive.

MR. BARRETT: Right. So these would -- these would go into -- excuse me, the R&M general; right? And they would create this deficit situation, which is ultimately going to come out of the fund balance.

So even though there's, like, 60, 65,000 dollars every year coming, like, towards the road reserves in the Greens, when you're blowing through, like -- the budget is going over on these

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lines that much, you're actually eating into the fund balance.

So but we still need to -- in order to establish, like, trust again -- we still need to look at these ledgers to kind of make sure that there's nothing bizarre booked there.

And I appreciate -- I'm grateful that you kind of acknowledged that this is, like, previous staff who are no longer with us, both here and then also with InfoMark [ph], so.

MR. SPLAINE: Well, we do have one boomerang.

MR. BARRETT: Yeah. Yeah. So he's -- he's sitting in for our current district manager. So my guess is, is -- if I put money on it -- I would say, this is what I decided the costs of your guard house. And we have got to wrap our heads around better how to budget for that, and how to reserve, also, for the guard house in addition to the roads so that we don't run into the circumstance where we're eating into road reserves because of the guard house costs.

MS. COOK: Just for an example, the -- when they come to us -- and again, I've only been here for a year and a half-ish -- but the last two times,

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they come to us in September asking us for the increase. We've already done the budget. So that's --

MR. BARRETT: So we're always playing catch-up, and unfortunately, what takes the hit then is -- is the reserves. But that said, we could, like, over-budget for these things.

And I think the supervisor that kind of was in charge that kind of looked at these road reserves that are -- he's no longer on the board -- I think he was always concerned about, like, there being too great of an increase for any particular neighborhood fund.

And I think that we're going to end up, you know, in -- in essence, he kicked the can down the road a little bit. So but hopefully, the -- part of my goal in asking staff to sit down in October, November, to look at roads reserves with Robert's help and kind of reestablish the numbers, we can get a clear idea, "All right. How many years left are in the Greens' road? What can we do if they have been running a deficit? What can we do to kind of ameliorate that as much as possible without causing huge heartburn?" Does that make sense?

MR. SPLAINE: Yeah, I appreciate it,

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and I hear what you're saying. And if, indeed, we're -- we're spending far, saying, 50,000 more than we're -- we're taking in -- the line item does include 50,000 every year going to the road reserve; right?

So I can understand what you're saying if the reserves weren't growing, 'cause the 50,000 going in to make it grow was being appropriated for other things that haven't been accounted for.

MR. BARRETT: Yeah, these are -- these numbers, if you total them up per year, they're well over the road reserve form here. So that would explain why the -- the fund balance is also dropping. But again, we need to look at the detail.

MR. GILLIS: I think -- yeah, I -- I would suggest, though, I mean beyond just their problem, maybe we should set up -- workshops that talk specifically about the budgeting process, because we're running to this in other areas, too.

If we look at anything longer term, there is no, you know, we're stuck with this annual process. It -- it's really not a -- a, you know, like, a large organizations usually have a five-year budget. But we're kind of doing that in little, small ways in some places, and then have very specific rules about what we include or not include in the gated

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communities versus others.

Because I know the few years I've been sitting here, depending on the situation at the time we vote and decide to do something one way or the other, it may or may not be exactly the same way we did a previous year.

But if we put something down and have a process of what, you know, specifically how we're going to handle those things, I think it would help. And not -- not strictly that problem because I know that -- I mean, this is true for Harbor Limits [ph], as well. There's some issues similar --

MR. SPLAINE: Some of your charges showed up on ours.

MR. GILLIS: Yeah.

MR. SPLAINE: I couldn't believe it goes the other way, as well.

MR. GILLIS: So I think we should look at it holistically instead of specifically that problem.

MR. WIMSATT: Well, and a written procedure from time would be extremely helpful that -- that just sets out like, okay. These are how charges get booked against these funds, and then we have that policy, and then it's the policy when people

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ask questions, we refer to it.
MR. BARRETT: Yeah, I think the board has had a consistent policy. I guess the question --
MR. WIMSATT: I say write it down.
MR. BARRETT: Yeah, because I don't know that staff --
MR. WIMSATT: I think we've had a consistent -- I agree. I'm saying we need to write it. I'm saying a written version of it to show, "Hey, this is what it is."
MR. BARRETT: I think that would also be helpful. Obviously, we have a new supervisor here, so.
MR. HIGH: That's a great discussion for me. We should actually sit down with a workshop and -- and then, any lessons learned, I mean, it's really hard to predict any costs has been for best five or six years. So I'm sure there's -- that we can pick up on to give that a better question in the future.
MR. BARRETT: Andy, did you have something you wanted to add or?
MR. MENDENHALL: No, not really. I was actually -- was going to touch upon what Jim was just saying, just from a process perspective, how it does

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work. But putting -- putting it together like an SOP on how payments get processed or invoices get coded then processed, very good idea.
I mean, it's helpful for a number of different reasons. It gives the transparency. But to answer your question in, like, 30 seconds: basically, when an invoice comes in, it is reviewed by staff. Staff will work with our engineer.
If it were something like a road or a sidewalk to say, "Hey, is this done? Is it done right?" Once we have that, they would code it. It then goes -- and this is the same way that it, for most of the time, was it InfoMark [ph], as well -- goes into the system code, it goes to the next step, which is the district manager.
We have any questions, we go back to the staff --
MR. SPLAINE: And the district manager, you mean InfoMark [ph], Kai [ph]?
MR. MENDENHALL: It would be InfoMark [ph] or Kai [ph]. I -- in either case, once the district manager has approved it, then it's going to go to the accounts payable department and accounting. They're actually going to look at where it's coded, make sure funds are available.

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And then, ultimately, once they determine that, the check is actually going to be cut. In a circumstance, that check is kind of out of our office. Basically, it gets mailed off or if it's an ACH, it gets sent off.
In this particular case, it looks like the -- the -- at least the -- the invoices that were miscoded, it looks like staff here coded everything right for whatever reason, probably just narrowed; it was changed at that account -- accounts payable level. So that's how it got sent to the wrong -- the wrong particular village.
MR. SPLAINE: Just -- just for my own knowledge, like, the Greens has its own bank account and checkbook?
MR. MENDENHALL: So technically, no. So and this is how this happens with all districts and all different management companies, generally speaking; you could set up different accounts, usually not done.
Usually, what is done is it's one account, and then the accounting staff at the management company keeps that delineation between the different funds. You know, there's -- there's some benefits to not having 20 different accounts,

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obviously.
MR. SPLAINE: You said just for clarity, though? -- Bank account.
MR. MENDENHALL: Yeah, yeah. It -- it's a good -- it's a good clarification. Yeah.
MR. SPLAINE: And then, the individual neighborhoods, are they kept in, like, a -- an Excel spreadsheet or is it more sophisticated?
MR. MENDENHALL: Depends -- it depends on the company. So like, with -- with us for example, we have accounting software that basically segments and keeps it separately. Essentially, with every fund you're going to have -- for the most part, you're going to have a balance sheet, and then a statement of revenues and expenditures, much like you have for the general fund here. So it just mirrors that, basically.
MR. SPLAINE: Okay. And you said district manager, Kai [ph]/InfoMark [ph] is tracking that, not -- not the staff?
MR. MENDENHALL: That's correct. Yeah. And that's -- that's probably the challenge from -- from the perspective of where staff sits is, you know, once they've coded it and it goes out the door, the assumption is that coding stays, it goes to the right

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spot, you know, all those sort of things. So there is a little bit of a -- a trust factor there. Right.

MS. COOK: The only time I go back in is if somebody says they have not seen payment, then I will go back and research to see where it missed, if the check was sent out, and then bring it back to their attention.

MR. BARRETT: Right. And Steve, like, to -- to fully understand the financials that the board sees, we just see the aggregate number at the end --

MR. SPLAINE: See the summary, not the line item?

MR. BARRETT: We don't see where these things are booked or what they're for.

MR. SPLAINE: -- And we can look at from the process --

MR. BARRETT: We see, like, checks, but we don't necessarily see "this went in this line item." Does that make sense?

MR. MENDENHALL: The -- the other question you had that I did want to answer, is you asked a question about when something gets paid out of a village fund or whether it gets paid out of the general fund.

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So the, I guess, the philosophy, if you will, only because there is -- it -- it is basically a board decision, and I've seen different boards handle it differently.

However, the way that -- and obviously correct me if I'm wrong; I'm going off memory here -- but the way this board handles it, if it's a -- an element that's common to the community, but it happens to be in a village, those will often be paid by the general fund.

If it was something very specific to a village, let's say a gate, that would be paid by the village. So when you have, for example, sidewalk projects, everybody can traverse the sidewalks; right?

So I believe that's why at some point a few years ago, the decision was made for sidewalks, that the general fund would cover those particular expenses.

MR. BARRETT: It was actually just last year the board made that change.

MR. MENDENHALL: Okay. It must have been before I left, 'cause I remember that.

MR. BARRETT: Yeah.

MR. MENDENHALL: Yeah.

MR. BARRETT: So it was just when we

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kicked off the sidewalk project.

MR. MENDENHALL: Okay.

MR. BARRETT: Right?

MR. SPLAINE: I think to the board's point, I think it would be very helpful if we just documented it and put in black and white so we can share it with our residents, the district manager, 'cause they've changed, they'll come and go. New board members, staff, just everybody has transparency and clarity.

MR. MENDENHALL: Yeah. It's -- it's a good suggestion and it's very easy to do. So we can definitely put that together. As far as those funds coming back, just as an update: so all we have to do to remedy that situation of the miscoding is we just, essentially, have a journal entry that brings the funds back into the Greens.

Since this happened previous fiscal year, those dollars ultimately will basically sit in the bank account of the Greens, which can be designated for road reserves, obviously, of course decision of the board.

But I assume that's what we would put it towards. So you're looking at, you know, of course, you would have the 170 some-thousand comes

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back, and then at the end of this fiscal year, September 30th, you have the additional 60 or 65,000.

So that'll get -- obviously, bring up those numbers pretty quickly. Completely understand there's still a delta. And I think that, you know, to Chris's point, there's -- we'll be able to identify pretty quickly, number one: what the -- the big factors are that may have brought that down.

And then, by doing that we can, basically pinpoint, look at each of them, make sure they're valid, and then understand better obviously with -- what got to that particular level, so.

MR. SIDDLE: Do -- do we know why they were recoded after being coded correctly the first time? Is there a common practice why something would get recoded at -- at another level?

MR. MENDENHALL: So --

MR. SIDDLE: I'm sorry, can you just --

MR. MENDENHALL: I'm sorry, Justin [sic]?

MR. SIDDLE: Yeah, yeah.

MR. MENDENHALL: So from my perspective, no, there's no reason it should be recoded, because generally speaking -- and this is something that goes on all the time -- we rely on the

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folks in the field. You know, they -- they know; right? Right.

They know what village -- and -- and this is a great example: they knew where it was, where the work was done. And I -- I'm just speculating, 'cause it's the supervisor AP person at InfoMark [ph] made the change.

My guess would be is just, for whatever reason, some sort of a kind of error just hitting the drop down menu, you know, it's -- it's a systemic thing. So when she's processing the checks, she's got to enter some basic details and I, you know, I'm just speculating that because I -- I wasn't there.

MR. SPLAINE: So can I ask a clarification? If -- if a vendor does work for maybe two or three neighborhoods and they send you one invoice, would you cut one check or three checks based on how the work was divided up between the three neighborhoods?

MR. MENDENHALL: So in our -- well, and InfoMark [ph] uses a system called Abbott System Strong Room [ph]. And I've used that; I'm familiar with it. It gives you the ability to send one check but to basically itemize it.

So you can -- you can have one check

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that goes out for $5,000, and on the back end on the accounting side, you can book it to five different villages if that were the case. And most of the -- most of the systems do that.

MS. COOK: Just for an example, I actually was quoting our Visa statement. I have 20-some different entries and they're all different; whether it's fuel, R&M general, equipment, office supplies. So I'm able to divide that. Yes. It's possible.

MR. MENDENHALL: Yes. That's a good example, so.

MR. SPLAINE: But your point, somebody in the office a year or two ago missed splitting it, and Monday, they just picked up the check for two, three --

MR. MENDENHALL: Yeah. I mean, we took a -- a look at some of the records, and it just -- there's no explanation. I mean, you kind of look at it and say, "Geez, why was this changed?" There's not really a reason.

As -- as an accounts payable person, unless you thought there was a -- an error, you would never change it, because again, generally speaking, the person sitting off in the office processing

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checks, they -- they don't even know where the Greens is.

You know, I mean they, you know, they don't have the ability to know that, "Oh, I should change this," unless they thought there was an error.

MS. COOK: There's a history that I can go back into and look to see who's, like, touched it last. And there was a note on there that there was no -- and you guys all saw the screenshot and what the notes were.

There was nothing definitive of why. It was like, I -- I don't even remember what she put on there for the note, but it -- it didn't explain why it was deleted and why she deleted it in the first place and then put it back in, reentered it, so.

MR. SPLAINE: We'll do a little archeology, but we only have the data to work with you have to work with.

MR. BARRETT: Unfortunately.

MR. SPLAINE: So thank you, Matthew, for indulging more than a few minutes, but -- educational, I think, for everybody.

MR. M. LEWIS: Sure. I agree. I think -- I think we all agree, and thanks for saying something.

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And Andy, so I mean, I guess more for July, I know we have kind of a full plate for a workshop, but I don't know if that's something that you can put that together quickly enough?

But I mean, maybe we look at August, but -- but you know, making sure that we're looking into it sooner.

MR. MENDENHALL: The -- the easy is getting the year-to-year movements; right? Like, we can look every year, it's very easily, and see "Okay. Here's where it went down or it went up." I'm speaking of a specific village.

The ledgers, it's -- we just have to, basically, kind of get them out of the -- the InfoMark [ph] data that they sent across, so. So hopefully, it should be pretty easy. We just grab it and --

MR. M. LEWIS: I would -- I would request -- I think this is an issue of establishing -- reestablishing trust with the Greens. So I would ask, rather than boot it, this get priority; and even if we don't discuss it as a board, at least Andy set up a call with Jeff and with Steve and any other interested parties in the Greens.

I'm willing to sit on it, since I've been kind of following this, and we can kind of

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explain what we have found in kind of this internal audit of the last five years. If we could do that sooner rather than later, I'd be grateful.

MR. SPLAINE: If it's possible, we -- we've got a workshop come up in two weeks if you're able --

MR. M. LEWIS: Well, that -- that was my point. I was trying to see if we could get that -- before the board.

MR. SPLAINE: -- Your regular, 'cause you'll be in the building at, like, three. Maybe do three to four as an informal workshop. Not necessarily with board, but just --

MR. MENDENHALL: It depends on -- we don't have the room -- we don't have the room from -- unless you want to meet in our office, but.

MS. COOK: Yeah -- the office --

MR. MENDENHALL: There's very limited space there.

MR. SPLAINE: So if two weeks is you think enough time to least get --

MR. MENDENHALL: You know, I -- while I'm sitting here, I can reach out to our accounting and our records team just to see how obvious and apparent where the previous ledgers are. That's the

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only thing.

It's just, you know, I want to say if the information there, it's super easy. We pull up five ledgers, basically; but it's just making sure they send over a bulk of files. We just have to look, so.

MR. SPLAINE: If maybe we could maybe tentatively bookmark two weeks that workshop day?

MR. MENDENHALL: I mean, during -- I'm fine with that. I'll defer. I guess the only thing is, so if we potentially have one -- more than one board member, then we would have to advertise. But do you want to -- I know Chris volunteered?

MR. M. LEWIS: I would be willing to designate Chris to be our -- our point person if he's volunteered anyway. So does anybody else have any issues with that?

MR. MENDENHALL: Okay. And like I said, I'll reach out while we're sitting here, just to see how easily-retrievable the past couple years are.

MR. M. LEWIS: Okay.

MR. MENDENHALL: So I know this year and last year we already have, basically; I -- I've got that in front of me, so.

MR. M. LEWIS: All right. Thank you.

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MR. MENDENHALL: Thank you.

MR. SPLAINE: Thank you. Appreciate you very much.

MR. MENDENHALL: All right. So any other questions on anything from the agenda?

MR. BARRETT: So if you and Jeff see me after, I'll -- I can show you what I looked at, and I'm not going to stay to the end of the record.

MR. MENDENHALL: Okay.

MR. BARRETT: Committee meeting. Sorry.

MR. M. LEWIS: That's okay. That's okay. Okay. With that, seeing no other comments, we will again have an audience comments on any new business items toward the end of the meeting.

David, I want to turn it over to you for All Water representative that's here. I -- I know that he's got some time constraints and I want to push him up a bit, because we wanted to talk about some concerns that we had with a pond correct account, I can't remember what number that was.

Well, pond 43 specifically, but generally the ponds conditions of this year. We -- we can definitely take over from that. Give us an update on what's been going on over the last week or so.

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MR. CONNER: Okay.

MR. M. LEWIS: Yeah, if you don't mind. I think -- appreciate you being here, and if you want to maybe just kind of go over what you guys have been working on and -- and how you've been treating things?

MR. CONNER: Sure.

MR. M. LEWIS: I think there's been some increase lately about some -- some of the conditions.

MR. CONNER: Absolutely. Reed Conner with All Water Product Resource Management, formerly AMBA products. So yeah, pond 43 has been, you know, a hot topic for us. There's been a few others in that area: 41, 40, 32.

You know, obviously, with lack of rain, excessive heat, that fights against us. That's nothing new to our world. You know, we've been in an -- an exceptional drought, really since the hurricanes in 2024.

So we're really trying to reevaluate our treatment strategy, the chemicals we're using, the application methods. And we've relied heavily on John Crab [ph], who is our senior aquatics director.

He's been in the industry for 40 years. He's a state's witness on stormwater management. So

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we've sent him our -- our chemical usage reports, what we're seeing in the field, and having him redesign our treatment plans to be more effective.

On top of that, you know, Matt, who's out here 40 hours a week, 5 days a week on Mondays, Wednesdays, and Fridays for the last two weeks. And until conditions change out here, we have an additional three techs out here with him for the day to get ahead of those issues.

There's a lot of ponds. Mark is here; he's been here every day for nine years whenever our relationship started. But it's clear that if environmental conditions aren't going to change, we've got to find more creative ways to fight against the issues that the community sees.

Typically, it starts with, in these low water conditions, the spike brush starts growing and that's, like, the -- the real stringy-looking vegetation that you'll see in the -- the shallow ponds.

When we kill that off, the organic material decaying spurs new algae, lawn clippings ending up in the pond; that's nothing new here or anywhere that a pond is. That's just always going to happen.

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Those things mixed with the heat and the lack of rain and stagnant water, you're going to get algae. There's a limit to how much chemical we can put in a pond in a 30-day period. But we can get creative with the type of chemical we're using, the concentration we're using to -- to get ahead of that.

A lot of these ponds, we don't typically use the blue and black dye, but we've started mixing that in with every mix we use out here. It -- its number one job is to block photosynthesis so that that spike brush can't grow as much.

So when we are killing in these ponds, the nuisance -- nuisances and invasive vegetations, there's less of it to die to cause more algae. We typically have our Argos [ph] out here once a month. That's been kind of the -- the history here for eight or nine years.

But with the team out here three days a week, those -- those Argos [ph] are going in the ponds three days a week. And that's something that, even when the -- the ponds are corrected and we don't need to be here three days a week with a full team and Mark can do it by himself, we'll increase his usage of those machines to be more effective.

You know, we fully expect this to -- to

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turn around quickly. You know, we're already seeing results in some of the ponds that we're having issues, but it's just about a more constant presence and just reevaluating exactly what we're doing out here all the time.

But you know, the -- the recent rains are going to help. Hopefully, there's more of that in the future. So that mixed with our new attack plan, I don't see there being problems, you know, a month from now.

MR. BARRETT: Hi, my name's Chris Barrett. Thank you for coming on. I appreciate it. So pond -- which is the one, David, the --

MR. CONNER: Forty-three.

MR. BARRETT: Forty-three?

MR. CONNER: Yep. Yep.

MR. BARRETT: So all along the -- the bank of 43 along Bridgeton Drive going to the park. That area, if you look at the -- the -- there's, like, these little plants that are poking their heads out of the water, and that's what kind of traps the algae when it blows into that area.

And that's what has -- and that -- the expanse of that aquatic plant -- whatever it is, and I don't know what it is -- that has grown phenomenally

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in the last year and a half. So is that an invasive that we can deal with, or is that protected and we can't deal with it? Because it looks terrible.

MR. CONNER: It is a mix of both. You've got some bull rush in there, which is protected, but at this point, when there's that much growth of the torpedo grasses and the spike brush around it, it's usually best practice to just eliminate it.

You're going to get volunteer growth of beneficial species once that's gone. You know, some of those roots are going to survive, of the beneficial bull rush. But really, the only way to deal with it is to just kill it all, let the good stuff grow back, and from there, we can spot treat it to keep the invasives at bay.

MR. BARRETT: All right. Because if -- if you would kind of look at that, 'cause it -- do you agree, Pat, that's an issue on your side, too?

MR. P. LEWIS: It's an understatement.

MR. CONNER: Yeah.

MR. P. LEWIS: Yeah.

MR. BARRETT: And then, I know you guys say you're -- you've been in the ponds. I've been looking at the same Gatorade bottles floating on that

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plant in that -- in that pond for two to three months now. So if you could just encourage your guys to open up their eyes a little bit more to take care of the trash.

I -- I know it's been a long time, and I kind of held my tongue to kind of see how long it would take for it, and it's still there this morning so -- and it's right actually at one of the openings, the grassy openings where the kids like to fish. Thank you.

MR. M. LEWIS: Pat, did you have a question?

MR. P. LEWIS: No, I -- I think following up on Chris, is just appreciate you being here to talk to David. We've seen the six-wheel vehicles in the pond, so something's happening. But if I could ask for All Water to submit the plan and the timeframe and add it as an agenda item for next month; it's -- it is a lot of work has to be done.

And I think I mentioned last time, I've been here where men got into the pond and literally pulled out 10-by-10 foot sections of the stuff because it just does keep growing.

But somehow, we can ask All Water to submit that to David or whomever so we know exactly

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what they're going do, what that timeframe is, and then next month, if we have it on the agenda, that you guys consider whether or not you're satisfied with -- go ahead.

MR. SYLVANOWICZ: Well, I've had many a conversation with engineering about some of our ponds and with Reed, and in the discussion of management, you see these darker areas up on the board. Those are the littoral shelves. So I know, Pat, I think you're about right here?

MR. P. LEWIS: Down a little bit towards the arm that goes the -- Green. Yeah.

MR. SYLVANOWICZ: Right in here? So these darker areas are purposely-built shallow areas, and if you were to go through the plant sets -- this one being specifically -- these lines aren't necessarily accurate to this basic map.

But littoral shelves are purposefully kept shower -- and Reed can correct me -- for plant growth to filter this pond and the waste water that goes into it from us humans before it goes into the wetlands here.

So sometime in the past before everybody was here, this stuff was removed so that the ponds looked like, you know, just bodies of water.

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Unfortunately, that type of usage of these ponds -- and again, I can be corrected by engineers and pond people -- is that the reason for the littoral shelves is to filter the water.

But what it also does, is it mitigates algae build in them because you have plant there. So if you use, for an example, this pond right here, 36, this is the pond that you see on Linebaugh, right before the medical center right here.

It has a well-maintained littoral shelf, and it doesn't have any algae because it's filtering. If you go to the Radford [ph] ponds, similar situations where they have this pond over here, this has a -- this is a large littoral shelf and, you know, as we drive by, we look; there's not a lot of algae there.

And that's kind of something that we're fighting against, where this is left the way it's supposed to be. Where at times, we want to see the water in here, 'cause that's where everyone lives. So kind of a balance.

MR. M. LEWIS: If I can interrupt, though, some of the stuff that Pat and Chris here, is that have been really kind of overgrown by whatever aquatic plant that is -- are really all along here.

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MR. SYLVANOWICZ: Yeah, right in there.

MR. BARRETT: All along here, and here in particular, and then all along there --

MR. M. LEWIS: And that -- that's what I was going to ask: is that the same type of material that's in the littoral shelf area?

MR. SYLVANOWICZ: No, that's -- that's different. That's -- that's something that Reed says he can -- yeah, it's -- it's a mix.

MR. M. LEWIS: Okay.

MR. CONNER: Those areas, we kill completely and no issue. The littoral zones, we want to hold those so they don't grow out; inevitably, over time, those shelves will get bigger due to over-sedimentation, runoff. They're just going to keep growing.

But we're able to say, okay. We know that these houses, this is where it should be. So if things start growing up from there, we can kill it back to the original size anywhere outside of that shelf. We can kill anything we want.

MR. M. LEWIS: And -- and I think you just said a minute ago, you've kind of started to work with some new mixing of chemicals to try to get that?

MR. CONNER: Yeah.

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MR. M. LEWIS: Is there -- just right off the cuff -- is there, like, an estimated time frame that that -- or has there been discussions, too, with David about getting in there, physically removing some of that?

MR. CONNER: We haven't gotten to that point yet. I'm confident that the spray is going to do what it needs to do. I'd say within six weeks, any of these issues won't -- won't be there.

You know, and it would be spot treatment, you know, probably in four weeks, would be drastic improvement. Six weeks, we'd be able to have those killed weeds below the water line where they start to break down.

MR. BARRETT: I have seen an -- an improvement in the algae that -- that -- the aquatic plants -- very prevalent.

MR. CONNER: Yeah. And then, we're -- something I talked with David about last week internally, we discussed a -- a newsletter that we can send to their office that is curated for your community.

You know, whether that's bi-monthly, quarterly, of "here's what's happening in the world of ponds this season." 'Cause things are different in --

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in the winter is when you run the risk of fish kills due to temperature changes.

You know, summer, it's going to be hotter. Usually, there's rain, so you don't get the issue with low pond levels. But having a -- a newsletter they can distribute of "here's -- here's what to expect to see from us out here. Here's what some of your ponds look like right now. Here's our plan during this season and what's expected in this region of Florida during this time period," so that residents at least have some sort of information to say this is -- this is what to expect. Does that match what's happening?

And we pull that information direct from the UFISAS extensions who govern our world. So it's not just, we're making something up and putting in there; it's literature from the University of Florida that helps govern the way we treat ponds and -- and what should be happening out here.

MR. M. LEWIS: I -- I really like that idea, honestly. And I think that kind of points to what Pat was -- was asking about in terms of the plan. So if you could do that, maybe add some timelines in on if you're doing something new, like you just said and, you know, "Be patient, give me about six weeks."

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And then, if that doesn't work, maybe have what you're going to do with that. I think that would be very helpful, and a bimonthly basis, I think, would be good.

MR. CONNER: Yeah, I'll have that -- the full plan of -- of what we're doing and when and expected timelines by the end of the day tomorrow. I can have that today. And then, we did -- Holly reached out and we sent her the -- the contract, the three-year contract she requested. So if anybody has questions with that, reach out.

We had never -- the contract for the past nine years was on three-year terms with five percent annual increases. When I bought AB, I felt and still feel, you know, Westchase is a cornerstone client for us and felt that, "Hey, I'm coming into this relationship, I don't ever want to change that price."

So the new three-year contract does have those effects in there for your review. But after nine years, I felt "Okay. I -- I feel comfortable enough despite the issues with 43 that hey, we've earned the right to ask for those increases after nine years of not putting them into effect."

MS. MCCORMICK: Yeah. And -- and I did

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prepare the agreement with All Water, and it's for three years so it would be commencing -- I set it up to commence August 1, 2026, and then it'll run through July 31st of 2029, and it'll be at the same price. So it's -- it's a one-year term but it's renewable for two additional terms.

MR. M. LEWIS: Marlon, did you have -- real quick -- did you have a question for Reed?

MR. SANTOS: Yeah, it's Marlon Santos, 1186 30 Sharon Drive [ph]. Just wanted look at the lakes. Can we address lake 51, because it's been -- over a year, I noticed it's -- it's been red.

And I don't -- I don't really buy the turbidity thing because it doesn't make sense to me. So if we're going to look at the lakes, can -- can we look at it, too? It's -- it's been red; right? For over a year now, and it doesn't look very nice.

MR. MENDENHALL: Three deep.

MR. CONNER: When you say "red," like on the -- okay.

MR. SANTOS: Algae, but --

MR. HIGH: It's the large pine between the --

MR. SANTOS: -- Right next to the --

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MR. CONNER: -- Yeah. So it's not algae. There's some pretty excessive tannins in there. I can -- the best thing to do would be to offer a water sampling and say, "Hey, here's -- here's what's in this pond," and we send those to a third party lab. It'll tell us nutrient levels, everything that's going on in that pond.

MR. M. LEWIS: I -- I would just say, I don't know if we -- is -- is that something that you guys can -- can talk to David about?

MR. HIGH: Yeah.

MR. CONNER: Yeah. Okay.

MR. SANTOS: I mean, if it is not detrimental to the environment, then okay. If it is the way it should -- it has to be, then that's fine. I'm just concerned about if there's something else going on that's much more expensive.

MR. CONNER: It's likely very high tannins, but I'll get with Dave and instead of a water test, they're very inexpensive.

MR. M. LEWIS: Yeah. One -- one thing that we had talked about before, too, Reed, is -- is with his concern was that that pond does flush under to the south through the, you know, the watershed there.

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So it's -- but you know, that -- that'd be fine if you guys want to work together with David and see what that comes up with. If you have any other recommendations on that, that would be -- that would be good. -- Pat gets back to you.

MR. P. LEWIS: Yeah, just to be a pain in the neck, if I can get a copy of that contract? And I'd still like to see the plan, and I'd like to see the timeframe. I got a hundred houses that I get -- bring signatures into you and -- and Chris, I think, articulated the concern here.

And so to avoid having, you know, all this stuff going on, if we can have a definite plan that everyone can understand without knowing what the hell a littoral shelf is and work with David, Mark, or Matt or whoever, this has been fine, but I can leave today and I don't have an idea of just what we're going to do.

So people ask me and I say, "I don't know." So I'd like to get all that stuff, and I'd like to have it on the agenda next week. 'Cause the real issue is whether or not you gentlemen are satisfied with what you're doing; and if you're satisfied today, I have a real concern because you're not even talking about the -- where we are and the

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scum looks like you can walk with it.

So if I can have those items and you can add it to your agenda so that next month, I know you're saying you're happy with what All Water is doing, I'd be much appreciated.

MR. BARRETT: When is this contract up for vote?

MS. MCCORMICK: So the contract was going to be dated August 1st. I actually just found out about it Friday. So what I was going to do -- 'cause Heather's been out and it wasn't available seven days prior to the agenda -- so it would go on the August agenda, but I would make that date, assuming the board approves it, in August, effective as of August 1st.

MR. BARRETT: So I -- I'll be honest with you, at this point, I wouldn't vote to renew the contract. So like, I want to -- before that contract renews, I want to see -- and then the pond is -- this is the one that's generating all the complaints in my life: 45?

MR. M. LEWIS: Forty-three.

MR. BARRETT: Forty-three. Sorry.

MR. M. LEWIS: Yeah.

MR. BARRETT: So like, you -- you need

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to do a better job there.

MR. CONNER: Sure.

MR. BARRETT: Like, I -- and I know, like, A&B and All Water in general over the term of the -- the ten years, I think you've done a pretty fine job. I'm just not really happy right now and I know, yeah, there's this problem with drought, whatever, but we got to deal with a hundred homeowners that are not happy.

MR. CONNER: Totally understand.

MR. BARRETT: All right. Thank you.

MR. CONNER: That's the information I'll have today, tomorrow, so you can circulate it.

MR. M. LEWIS: Yeah, so if you guys can get Pat's email and get -- and then a copy of the contract that --

MR. P. LEWIS: I have the old one, I don't know --

MR. M. LEWIS: We've just -- she's just prepared it. So it's literally just been sent in the last day or two, so.

MR. HIGH: So Reed, your -- your plan is you're going to -- you're going to try different mix of chemicals on it? Is that --

MR. CONNER: Between chemicals, service

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frequency, method of application.
MR. HIGH: Is this something that -- that, say, pond 43 is got -- if we have this condition again and this kind of drought, they're going to see it again? Is that what you're proposing? Are you going to be able to fix this so it's, like, a long-term fix?
MR. CONNER: So I mean, if -- if we go into another two-year drought, it's difficult to say what to expect from a pond. You know, if -- if pond levels get much lower than they are now, you're just -- the growth areas expand, 'cause it's -- the -- the sunlight's just penetrating everywhere.
These nutrient-rich areas of sediment that now have 3 inches of water or no water in them, it's just full growth. But in general, Westchase will just receive -- between my, you know, daily inspections, Mark being out here every day -- if we start to see something, we send the forces and they knock it out.
So I -- I wouldn't anticipate ever seeing something like that kind of growth popping off and -- and taking over as much as it has. But to see new areas with growth would certainly be an expected, you know, and water levels don't improve.

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MR. P. LEWIS: Okay. And I would submit the contract should have a clause offering relief instead of remediation if it's hot and dry -- I mean, it's just, it's going to happen.
It's happened again and again, and the contract that I'm looking at doesn't say that the contractor gets any relief when it's hot and dry. So this should have happened, technically, and it should have been corrected sooner.
And I don't want to jump on anybody now, but if we have a plan going forward that you all are satisfied with, we're going to be satisfied with it. And if, as David's saying -- which is correct -- something to do with the -- what's the authority that we deal with?
MULTIPLE SPEAKERS: [Unintelligible response.]
MR. P. LEWIS: Yeah, we got to comply with it. We got to comply with it. But right now, it's this gray area. Some people wake up, they can smell scum in the pond they didn't two years ago.
So I would -- I would submit it is a -- it's a significant thing. I don't know if it'll happen to any other ponds or not, but it's all the way around that river. I call it Mississippi River, but

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it goes everywhere.
But people driving by can see it. People walking to the park can see it. People who live there in the city; and the contract should address it, frankly, that if this happens, you get 30 days or as the current contract says, you guys can pick whoever you want to give the contract.
MR. M. LEWIS: Thank you, Pat.
MR. P. LEWIS: Thank you.
MR. M. LEWIS: Okay. Moving on to consent agenda. Do we have a motion to approve that or I'll move to approve the consent agenda? Do we have a second?
MR. WIMSATT: I'll second it.
MR. M. LEWIS: All right. Seconded by Jim.
Then, any comments or questions? Seeing none. All in favor? Carries five to zero. Moving on to staff reports, district council.
Erin?
MS. MCCORMICK: Yep. I have a few things. The one that's in the agenda under "District council report" is an addendum to the engagement agreement that the district entered into with me, with Erin McCormick Law, PA on November 18th.

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And this is to do two things. One is to authorize the use of a paralegal by my law office. That would be Jessica, who is here this evening. But the purpose of this is, you know, to provide some efficiencies and economies for the district by using a paralegal.
So I wanted to include a billable hourly rate for her of $125 an hour and see if that is going to be approved by the board. And then, the other thing that this letter does, is it includes a provision related to client consent to the use of AI systems.
And essentially, you know, this would be in compliance with the recent determination that was just made by the Supreme Court of Florida that, you know, similar to other traditional forms of research, ultimately, the attorney who is relying on the AI is responsible for whatever information or advice comes out of that AI use.
So the use of AI doesn't make any difference, and the attorney still responsible for that. It also provides that, you know, you're going to take those regular, normal, state -- typical required measures to protect confidentiality and security of client information.

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So this would all be, if -- if AI is being used, it would be a closed system. It wouldn't be any information of the district that's being used for the training of models. It would all be kept confidential just as, you know, other information.

I mean, it's a little bit different with CDD, because most of what we do is public records, ultimately -- then, we would be using those AI systems that is behind the paywall, and that is maintained as confidential. And that's basically what the engagement level it does, so.

MR. BARRETT: But your -- your standard rate is the same?

MS. MCCORMICK: Yeah, there's no change to my rate.

MR. M. LEWIS: Hopefully, you won't take offense to this, and neither will you, Jessica, but I guess with -- with the proposal for her to be more involved, that's just as a way of kind of a cost savings --

MS. MCCORMICK: Yeah.

MR. M. LEWIS: Right? I mean, that's not a -- that's not a sign of your availability or lack thereof?

MS. MCCORMICK: No, no --

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MR. M. LEWIS: I just want to make sure --

MS. MCCORMICK: I mean, the purpose of it is really to, you know, be most efficient and cost-effective for the district for -- so for example, Jessica's been helping me a lot with some of the things that I've been working on for the district that have come up recently with Marsh Rainey [ph].

You know, looking at pond 120, he asked some questions about whether there was stormwater maintenance agreements with the WCA, with the developer. So she's been looking at historical documents related to that.

We've also been searching for a right of way use permit, and that, I've talked to Robert about, but she's been looking at the document about that; she's been helping with preparation of agreements. So it's really just, you know, to provide cost saving for the district.

MR. WIMSATT: -- Does what we do, what a lot of law firms do is you just kind of assign, you know, the task to whoever can do the task at the lowest billable rate? And as much as I'd rather have a paralegal doing research like that and look it up right away and stuff like that. You -- lower rate

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that Erin -- I mean, that's what most law firms operate as. I will say, this will save the district money overall.

MR. M. LEWIS: Right. Okay. Okay. Well, I'll move to approve the engagement agreement that Erin has proposed.

MR. WIMSATT: I'll second it.

MR. M. LEWIS: Seconded by Jim. Any other discussion, questions? All right. All in favor? That carries five to zero. --

MS. MCCORMICK: Sure. A couple other things. We have a memo on the use of the parks for for-profit use; that's going to come up later in the agenda.

Related to the cell tower, Allen [ph] released with Vertex had sent an email to me and to Matt, as well, regarding the cell tower and the fact that he had received determination from Verizon that they're not going to co-locate on that cell tower at this time.

They're looking at, you know, like, the smaller size cell tower within right of way. But they've just indicated to him that right now, they're not interested in co-locating on the cell tower.

So I had, most recently, a couple of

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months ago, we had -- the board had approved a sixth amendment to the cell tower agreement, as well as the assignment and estoppel. And at that time, we had that the agreement was not going to take place until the plans for Verizon were approved.

Since that is no longer on the table, what Vertex would like us to do, is -- would like the board to do -- is to go ahead and move forward with the amendment and the release and take out -- have me take out the provision related to the timing being after the Verizon plans are approved.

According to Allen [ph], he's thinking that the new tower company is going to want to take this assignment before August 1st because there's a payment that's due at that time for the cell tower.

So I told them I would, you know, bring this up to the board tonight and we've already approved the -- like I said, we've already approved the assignment that I would ask the board, you know, if you're -- if you want to go ahead and authorize it, subject to taking out the provision related to Verizon.

MR. BARRETT: Yeah. A question: did the original agreement basically specify that they could not transfer the lease until a certain number of

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carriers were on there? And would this violate that provision if it exists or is there nothing?
MS. MCCORMICK: No, I mean, it requires that the cell tower company has to allow for co-location and -- but it doesn't say that the assignment -- it -- it said that the assignment would not occur for five years after the lease was signed unless it was based on that agreement at the board. So that's what we've been discussing, and the board accruing the assignment before that five-year time period is up.
MR. M. LEWIS: And -- and the only thing that was in amendment 6 that would change would be the fact that the -- we're not waiting until the Verizon --
MS. MCCORMICK: Right. Right. We're just the other -- yeah. The other changes will remain in there and, you know, Allen [ph] said he would not think that Vertical Bridge, the new tower company, was going to have any issue with any of the other proposed changes.
But if they do, we'll have to wait till that August 4th meeting, because they haven't indicated that at this point.
MR. M. LEWIS: Go ahead, Erin.

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MR. BARRETT: Well, sure. You -- you have any concerns about that, Barry? I know I just threw your name out there.
MR. ANDERSON: Just a quick question. No, no concerns. So I take it from this that Vertex has not shared with Vertical Bridge all of the changes that you all have agreed it would be in their new agreement? They haven't seen this yet?
MS. MCCORMICK: I don't -- I don't know. If that's the case, I -- I didn't -- clear -- get a clear answer to that.
MR. ANDERSON: It's a suspicion. Okay.
MS. MCCORMICK: Yeah.
MR. ANDERSON: I -- that's disappointing that they're saying, "Hey, we want this by 8/1, yet we haven't even shared to with the company that we're going to assign this to what they're signing up for."
MS. MCCORMICK: Yeah. And I can't say that I know that they haven't shared it. I mean, what Allen [ph] has told me is he's not anticipating there's going to be issues with the proposed changes.
MR. ANDERSON: Allen [ph] didn't anticipate there was going to be an issue with Verizon either. So with all due respect, we're, I think,

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expecting something in less than 30 days when Vertical Bridge has not even seen this language, let alone run it through their legal people, is a big ask. I'm done. That's just my thoughts.
MR. M. LEWIS: I'm just -- I'm just trying to sit here and digest some of that. So I mean, in terms of moving forward to approve it.
MR. BARRETT: Yeah. I -- I'm still not -- I'm still willing to approve it and let them try; and if they have a problem, they can come back to it.
MR. M. LEWIS: Yeah.
MR. BARRETT: Right.
MS. MCCORMICK: Yeah. I think what I mean -- what I understand, the board would be approving -- if you decide to approve this tonight -- is only if they agree to all of the modifications that have been made, would we go forward with the assignment
MR. ANDERSON: They -- they want by August 1st. We don't care as long it's August 1st or not. If they want it by August 1st, they have the motivation to be moving.
MR. M. LEWIS: And agree to it.
MR. ANDERSON: Yeah.

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MR. M. LEWIS: Okay. All right. I'll make a motion to approve the changes that you're proposing to amendment 6 to remove the timeline --
MS. MCCORMICK: Right, right. It's the -- the assignment and estoppel and the sixth amendment to -- to conform to removing the requirement for Verizon's plans to be approved in advance -- the assignment.
MR. M. LEWIS: Okay. We have second?
MR. GILLIS: I'll second.
MR. M. LEWIS: Second by Reggie. All right. Any other comments, questions? None. All in favor? Carries five to zero.
MS. MCCORMICK: And then, just one other little thing to follow-up on. We had talked about the proposal by Red Tree [ph] on the irrigation increase and I sent them a letter and they agreed that they're not going to increase the irrigation repair costs. So I think that issue is finalized.
MR. M. LEWIS: Thank you. And thanks to you guys for helping with that. I -- let me correct you on one thing you mentioned about the commercial use of parks. We actually removed that from the agenda.
MS. MCCORMICK: Ah, okay.

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MR. M. LEWIS: So we're going to workshop that here in July, a little bit broader discussion.
MS. MCCORMICK: Okay.
MR. M. LEWIS: Was there an update on pond 120?
MS. MCCORMICK: So I have a couple of calls into Marsh Rainey [ph]. I have not talked with him. He did, I know, get the permit and the plans from the Swift Mud [ph], I talked to Robert as of yesterday. We haven't received a letter from the Southwest Florida Water Management District.
I mentioned that a couple of things that Marsh Rainey [ph] had asked for were any documents that we had related to any agreements between the WCA and the CDD on the stormwater maintenance. And that's one of the things that Jessica was looking for, and we did not find anything related to that.
And then, one of the reasons I wanted to talk to him was just to, you know, make sure that he has all of the correspondence that we've had recently with the two residents.
But at -- at this point, I think that we're holding off on the pond 120 dredging; the

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contract's been executed, but we haven't, you know, told the contractor going forward with dredging activity yet.
MR. M. LEWIS: Okay.
MR. SYLVANOWICZ: Well, so I just sent a -- he's here and we were -- he was putting us in for scheduling, but it's not until September because of the allocation of the equipment.
MS. MCCORMICK: Okay.
MR. SYLVANOWICZ: So do we have a feeling that --
MS. MCCORMICK: I think, for September, that makes sense, and then we could have, you know, a report from Marsh [ph] for the July workshop, and if we need to discuss this any further at the August meeting, we can do that.
But I mean, I think there's always a -- a possibility that we might not be prepared to move forward in September, but if we can get on their schedule, and I think that's to the benefit of everybody.
MR. SYLVANOWICZ: Yeah. I -- we -- we had a quick discussion, just kind of bookmarking and keeping it so we don't lose our spot in line if we have to defer and we can work -- work through that.

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MS. MCCORMICK: Okay.
MR. M. LEWIS: All right. Okay. Is that all you got there?
MS. MCCORMICK: That's it.
MR. M. LEWIS: All right. Thank you. Robert?
MR. DVORAK: My turn? Just to follow-up, I think it's a little odd given the time that's elapsed between Swift Mud's [ph] field investigation at 120 and not receiving any kind of notice or letter or anything from them by now is a little strange, unless they're trying to do their own research and make sure that they're clear on what it is.
You know, what -- they may -- they may be something that they have to run through their legal folks and takes time. I don't know. But I mean, typically, something like this would come out of their office or a simpler item, like someone putting something in a wetland would come out with a week.
So this is either more complex or I don't -- I mean, I don't know. I haven't -- we haven't -- Erin asked if -- if we could give him a call; the state had off Thursday, Friday, Saturday -- or Monday, for the 250 celebration.
But -- and we can follow up with them.

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I mean, it would be nice to see what it is they're ultimately going to require. But I mean, there's no reason why they wouldn't be -- get, you know, forthcoming and providing it when it's complete. You know what I mean? Like, so it's just an unusual amount of time.
MR. BARRETT: How much time did you say? I didn't --
MR. DVORAK: I think it's been a month and a half or almost two months that -- between the time that they went out and did their field investigation, and here we are sitting here with no -- no feedback from them. No official feedback from them.
MR. HIGH: Yeah. Could you just follow up, just make sure it's clear? It's, like, in their code -- or you know, forgot. You never know.
MR. DVORAK: Yeah, you never know. It's possible.
MR. HIGH: It is our property. Please follow up.
MR. DVORAK: Yep. The other item which is on the agenda was, we talked last workshop about doing an RFP for putting a proposal together for an RFP for a -- for the next wave of repairs. And I

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had -- I had -- had Jerry itemize the different communities that were in this space for the board's consideration in terms of, like, what they wanted to include in this go round.

And I think that was what you -- I sent the -- the RFP to Heather, and I'm sure she shared it with you guys, but that's really kind of where we're at.

I know Jerry can get started on it this week when you make -- you know, whatever. If you only pick one community or two or three or four, all four of them, he can get started this week and get -- get the thing rolling. So I check the schedule before I -- before the meeting, make sure that he could get working on it.

MR. M. LEWIS: Okay. Did anybody have any comments on that or questions? Okay. Do we have a motion to approve? I'll make a motion. Okay.

MR. HIGH: I'll second.

MR. M. LEWIS: Seconded by Chris. Vote by Chris. Okay. Any other comments? All right. All in favor?

Just to be clear, what do you want to state the -- I'm sorry to do this, but do you want to state the amount?

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MR. BARRETT: Sure. For 11,310.

MR. M. LEWIS: Okay. You good with that?

MR. BARRETT: Yes.

MR. M. LEWIS: Okay. All right. All in favor? Carries five to zero. Thank you, Robert. Is there -- did you have anything else or --

MR. DVORAK: Just a quick one on 125. At the workshop, we were talking about a couple of different, like, action items, and one was to kind of start looking at the -- the hydro period analysis on the, you know, the pond south of Linebaugh and whether it would be adversely impacted.

And what they do, is they run a mean annual small storm through their watershed model -- or you can create another model, but I use the watershed model -- and you look at the timing of the -- the water level rise and the -- and the water -- water level receding back to the seasonal high water level or water table elevation.

I did that and nothing, no appreciable major effects from just implementing the project where we were talking about modifying that one control structure.

What I went ahead and just started

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doing was running the other design storm events, you know, like, the five-year, the ten-year, the twenty-five year, fifty-year and whatnot. 'Cause I -- I had only run the hundred-year, but I was just going to run those just to make sure that we didn't have any changes and impacts to other, you know, to offsite properties from running that and having those models in place before doing anything further.

I think we're fine on the hydro period analysis. I don't think there's anyone could say that we're going to create an adverse impact any wetland or mitigation area or anything, so.

MR. M. LEWIS: Is that something you can share with us or did you share it? I don't remember seeing that, but is there a report that comes with that or --

MR. DVORAK: Not really. I mean, it's just analysis -- it is just a watershed model that you run out.

MR. M. LEWIS: Okay. Part of -- I know I had an action item. I did reach out to Ken Buyer [ph].

MR. DVORAK: I was going to ask.

MR. M. LEWIS: And I have not heard; I don't know if she's been off on vacation. She's

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usually actually really good about getting back to me when I've called her.

MR. DVORAK: Right. That was the one other thing, like, if they maintain those pipes in the TICO [ph] right of way, let's get them, do some -- do some work on them.

MR. M. LEWIS: So with, you know, again, I think with the holiday weekend, I'll try back. Maybe she --

MR. DVORAK: Yeah, I agree.

MR. M. LEWIS: Yeah, I think we had two groups of people: people off before the 4th, and people off after the 4th.

MR. DVORAK: So probably, she was one.

MR. WIMSATT: So all before and after. --

MR. DVORAK: All right. That's it. I'm -- I'm good.

MR. M. LEWIS: Thank you.

MR. DVORAK: No problem. All right. Andy, hand it over to you. Oh, wait, I'm sorry. I'm sorry. I -- I misread field manager for manager. So David?

MR. SYLVANOWICZ: Okay.

MR. M. LEWIS: Hold on.

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MR. SYLVANOWICZ: So we have a request to remove a tree. This is in Green Springs. It's right in the beginning. If there's basically two oaks, you can see one in the background, and you can see one right here.

This is their main concern is the lifted sidewalk. You can tell that it's been ground away to make it a little bit more palatable and less of a step.

I'm going to bring up, this is it from afar, you can see the scale. There's a car going by; the house is on the right. They did get a permit, they followed the directions. So they're just waiting for your approval on it. If I go into the agenda -- and that was kind of how they gave the information -- I did meet with them. But basically, their main concern, almost all is sidewalk-faced.

MR. M. LEWIS: Which we're getting ready to bid to replace. You said this is Greenville?

MR. BARRETT: Green springs.

MR. M. LEWIS: Or Green Springs. Okay. Is that -- who's next?

MR. BARRETT: It is -- the last name is Wimsatt?

MR. WIMSATT: Yes.

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MR. BARRETT: Yeah. So given that they're going to address this in the upcoming sidewalk work, I'm not inclined to pull that tree. I want to have your engineer -- well, they're going to go out, they're going to do the root trimming, they're going to replace the sidewalk; and you know, if something needs to be addressed, then we can address it then.

But I -- I don't want to jump the gun here if we can fix what the problem is, as opposed to just yanking the tree.

MR. WIMSATT: Exactly on board with that.

MR. SYLVANOWICZ: All right. Well, this is -- this is -- they don't -- they're not talking -- these are two different timelines. You know, this gets presented to me. She doesn't realize that we're in the process of looking at the Greens holistically to do that. But I wanted to present the information to you guys unbiased.

MR. M. LEWIS: You good?

MR. HIGH: I -- I don't think there's enough information here for me to want to pull that tree out.

MR. SYLVANOWICZ: There isn't; I'm giving you the information. I'm not holding back.

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It's just, they don't like the sidewalk and, you know, it's got two holly trees on it that we will address at some point.

MR. HIGH: Okay.

MR. M. LEWIS: Okay. Perfect. Sounds good.

MR. BARRETT: Okay. So we talked at length last workshop about structural pruning, Cambistat, using one, the other, both. And so, I proposed to Mark to look at Wycliff, Kingsbridge, and then the Shires, I'm going to bring up.

And you guys also wanted to look at the Arborists Abroad tree study again in reference to that. And you had some questions about what were the actual numbers that we looked at again.

So that's kind of a summation from his report. It's all on your Dropbox, also. And really, it comes down to how -- how do you want to -- how do you want to approach it?

So with respect to structural pruning, the actual, you know, amounts there for the Shires it's 207 oaks, give or take a few. Those have been trimmed, pruned, for the pole saws from the street by -- by a tree service I often use.

And that was done last August,

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September. So there's less of a tree, plant material load, so they can just, they can do it at a cheaper price as opposed to Wycliff and Kingsbridge.

You can see that, if they're at 375 a tree, where in the Shires are at 225 a tree? I wish I was good at this, just I could put the split screen and put the Cambistat up there, also.

MR. M. LEWIS: Yeah. Well, I mean, it's kind of separated out by structural pruning versus Cambistat; right?

MR. SYLVANOWICZ: Yeah. This is the structural pruning number. If you were to be all in at 70,000, you know, almost 71,000. And then, if I bounce over to here, to just to the Cambistat --

MR. M. LEWIS: Yeah. So -- so my question, I guess, is in terms of was there a schedule for Wycliff and for Kingsbridge on the trimming and that was coming up, do you know?

MR. SYLVANOWICZ: I just identified them as -- as areas that need to be addressed. And so, what I look at is just get behind a UPS truck and say, "Yep, it needs to be trimmed."

MR. WIMSATT: But is there a schedule? I mean, like, the Shires were just done.

MR. SYLVANOWICZ: The Shires were just

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done.
MR. WIMSATT: The Shires were just done -- are Wycliff and Kingsbridge on the schedule like the Shires just were?
MR. SYLVANOWICZ: Yeah. So if it wasn't for Arborists Abroad having the tree study, I -- I probably would've just released, at some point, my tree service. They are $3,000 a day plus the debris call away that we take care of, and they can do something -- they could probably get maybe most of Kingsbridge, which if I see it right here, they got 40 oaks?
They could probably make a big dent in that in one day. But the study did show that when we do the structural pruning, we get a little bit more time out of it, and -- and it basically creates the tree to be less apt to grow out, which then causes the roots to grow out, which then causes the sidewalks to be lifted.
MR. M. LEWIS: Where I'm going is -- and I'm sure the others are, too -- is, is there a way to sort of get a two-for-one here and -- and for me, personally, like the Shires, if it's just been trimmed, I don't know if spending 40, 47,000 dollars roughly is -- is worth it. I mean, we just did the

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sidewalks, but let's use Cambistat.
MR. SYLVANOWICZ: Correct.
MR. M. LEWIS: You know?
MR. SYLVANOWICZ: Yes.
MR. M. LEWIS: And then, maybe -- maybe we do Wycliff and Kingsbridge with Arborists Abroad.
MR. SYLVANOWICZ: Yeah.
MR. M. LEWIS: I guess I should just make a motion.
MR. SYLVANOWICZ: Yes. To answer your question, yes. He's -- he's willing to kind of a la carte it, like, if you wanted to just be Cambistat in the Shires 'cause it's been recently trimmed, he'd be fine with that.
And if we wanted to structural prune the other two communities -- because the stats kind of round about the same -- it's obviously better to structurally prune and Cambistat. But then, you're -- you're into it from that much more cost.
MR. WIMSATT: Yeah. But for the long-term, the structural pruning is better for the long-term health of the trees than just the Cambistat?
MR. SYLVANOWICZ: Correct.
MR. WIMSATT: So if we can do the structural pruning for the ones that haven't improved

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yet, even though it's expensive, it's probably --
MR. SYLVANOWICZ: And if we just do Cambistat, let's say for example to kind of weigh it all out, they still needs to be lifted, still needs to be -- get -- get away from people's driveways and houses and whatnot.
MR. GILLIS: I'm curious about the break in price, though. So is it 40 at a time or, I mean, because if I'm doing 207 and my total is close to 300, why am I not getting a break on all of them?
MR. SYLVANOWICZ: I think you're talking about, like -- I think -- I think that --
MR. WIMSATT: You need to break on that because --
MR. SYLVANOWICZ: In the top there --
MR. WIMSATT: Because it's -- the -- improves, there's less material to take away; there's material to cut, there's material to take away. Less work.
MR. GILLIS: Yeah, that makes sense. But I don't quite see that up there.
MR. SYLVANOWICZ: Which one are you talking about?
MR. GILLIS: I'm just looking at the comparison between why we were getting such a break

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there. The difference in prices --
MR. SYLVANOWICZ: On trimming --
MR. WIMSATT: Per tree for the Shires versus --
MR. SYLVANOWICZ: Because yeah, there's less plant material for them to haul away, yeah. See, with -- with, just so you guys know that, with my tree service that I use weekly, they dump at the site and then I then -- the CDD then -- gets okays to do that.
The reason I do that, is because we do get a very reasonable price for what they do. Oftentimes, he'll look at, he goes, "Well, that's -- you got your money's worth there today," 'cause they were there all day.
I use them almost every week and it is a good relationship, but they're giving me a good price to keep them busy. They also get a lot more done because they don't have to go down the street and dump the chips. They can do it right on location, turn around, and get back at it.
So that really works for the district in that sense. With Mark, he doesn't chip it, so everything just gets hauled away in bulk and that takes time. So that's why the price changes.
MR. M. LEWIS: I -- I guess where I was

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going, was I was going to make a motion to approve structural pruning for Wycliff and Kingsbridge, which would total to 24,375 dollars, and then approve the 28,230 for all three neighborhoods: Wycliff, Shires, and Kingsbridge for the Cambistat.

MR. BARRETT: So you're going to hit both Wycliff and Kingsbridge both with the structural pruning and Cambistat?

MR. WIMSATT: Yeah. When I looked at the numbers, it was significant. Just the -- just the structural pruning along -- the structural pruning without Cambistat, I think, was -- if you go back to not compare it -- that --

MR. BARRETT: It's all right. So this is the -- that structural pruning?

MR. WIMSATT: No, I meant the study, the tree study.

MR. M. LEWIS: Oh, yep. The percentage --

MR. WIMSATT: The tree study was just Cambistat was 79, just structural's 62. So some of them just structural prune, 36, but Cambistat and structural proof together, 70; just structural prune that last one.

So I think that doing both them

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together for the -- I mean, there's only, like, four or five grand for the Kingsbridge and the Shires, you know, or Kingsbridge and Wycliff.

MR. M. LEWIS: For the Cambistat?

MR. WIMSATT: For the Cambistat.

MR. M. LEWIS: Yeah, it's --

MR. WIMSATT: To do those along with the structural pruning.

MR. M. LEWIS: Oh, I see what you're saying. Yeah.

MR. SYLVANOWICZ: I -- I guess that's kind of where I was at.

MR. BARRETT: Yeah, I -- I second our motion. I understand where you're going with it.

MR. WIMSATT: Okay. Yeah. All right.

MR. M. LEWIS: Did you have any other concerns or -- so I'm sorry. Go ahead, Barry.

MR. ANDERSON: So I feel like the Shires is paying a little bit of a price for being the first horse out of the barn, 'cause Jim has been very clear since the beginning: the structural pruning actually increases the strength of the tree. So it's as much of a hurricane preventor as -- as it is -- correctly?

MR. WIMSATT: No, I think you're

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absolutely correct, but I think -- I think eventually, these trees are going to have to get pruned again. I think we're going to have to do structural pruning of the Shires eventually.

I just don't know that it makes sense to do it right now if they were just pruned. But that -- that's kind of long-term what -- how I think; I don't know if anybody else is thinking that way.

I think most of our stuff is going to have to, like, most of those oaks are going to need to get structurally pruned for the long-term health of our community. You know, I think that if we're going to have those oaks, we want to have a canopy, we've got to be able to, you know, our residents, you know, have concerns about the effects of the oaks, and so we need to try to balance that out in the structural pruning. The presentations we've seen seems to be a way to help do that in terms of long term.

MR. ANDERSON: I -- I hope that -- that you would go through with that commitment, because I do think the beauty of the Shires and is -- it's got 200 trees.

MR. WIMSATT: It's gorgeous.

MR. ANDERSON: To put it at the tail end of a structural prune Cambistat; all right?

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Approach, I don't think the puts the -- probably the community with the most number of those trees at risk for hurricane damage and other things.

I'm hopeful that Cambistat will solve; all right? The sidewalk problem or curtail it significantly throughout the Shires. Okay? Really now, I'm interested in making sure that we don't forget about these 200 trees, which the size of them can put them at risk for damage in storms and things like that, but.

MR. WIMSATT: I raised my kids with those tree -- or my little babies, I walk them down those sidewalks every day. I love those trees, so.

MR. BARRETT: So can -- can we put this -- do you keep a calendar that goes up three years, five years?

MR. SYLVANOWICZ: I -- I have a running list. I call it my "By the time you get to the painting the end of the bridge, you have to start repainting the bridge again." So I just have a list of which neighborhoods and when so that I know where I need to get.

MR. BARRETT: Can we revisit structural pruning in the Shires in three years -- randomly coming up with a --

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MR. SYLVANOWICZ: Correct. I think the next time, I would probably advise you guys if -- if Wycliff and Kingsbridge and anything that comes after that works out good with the structural pruning, like what I saw and have seen in the Village Greens community.

That's probably what I would recommend when those trees, we start getting the calls, "It's too low in my driveway" and -- or it's, "I -- I can see that it's getting low." Instead of doing the -- the pole saw pruning from the street, then we recommend the structural pruning.

MR. M. LEWIS: Or maybe have a chat with Mark?

MR. SYLVANOWICZ: I can --

MR. M. LEWIS: If it's not three years, maybe it's two years?

MR. SYLVANOWICZ: Maybe it's -- it's -- yeah, exactly.

MR. M. LEWIS: See what he -- see what he thought.

MR. SYLVANOWICZ: I would've put a timeframe on it because I think kind of, like, our ponds are all different; the trees, the neighborhoods are all different. You know, some of those are much

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bigger than others elsewhere in the community, et cetera, in the Shires, so.

MR. M. LEWIS: Okay. Any other comments, questions? All in favor? Carries five to zero.

MR. SYLVANOWICZ: Okay. So to be clear, so we're going to do Cambistat on Wycliff?

MR. WIMSATT: All three.

MR. M. LEWIS: -- All three --

MR. SYLVANOWICZ: And Shire. Yeah.

MR. M. LEWIS: Which -- which totaled $28,230. And then --

MR. BARRETT: Structural pruning.

MR. M. LEWIS: In Wycliff and Kingsbridge?

MR. BARRETT: Yep.

MR. M. LEWIS: And that totaled 24,375.

MR. SYLVANOWICZ: Okay. I guess my question to Erin, is when we -- we just finished, we have a -- an agreement with them for the first intersection. Do we need to do the, you know -- do I need to get with you about another agreement with this stuff?

MS. MCCORMICK: For the first intersection, which was which --

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MR. SYLVANOWICZ: It's on Countryway Boulevard and Linebaugh --

MS. MCCORMICK: Okay. Yeah, I -- I mean, I think we could just do this as an addendum to that agreement.

MR. SYLVANOWICZ: All right.

MS. MCCORMICK: So we'll just do, like, a one-page addendum, subject to all the same terms and conditions of that original agreement.

MR. SYLVANOWICZ: Yep. So to talk about trees a little bit, we -- we talk about a lot about trees, amazingly amount, of trees in the neighborhood. It's been brought to my attention, you know -- it's, like, if I was sitting on the board looking at it, I would think, "Dave's always bringing me more money to spend on trimming trees."

And -- and I agree. I think at some point, from talking to Paul Woods of OLM and from remembering my short period of time with Doug Mayes [ph] is that Davey Landscaping had the tree service kind of incorporated into their contract.

And then, at some point when Davey was ending and before they went out to bid, tree kind of service was taken out of it, as well as irrigation. And then, if you remember, the irrigation got put back

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in, which kind of made -- muddied the water for Fieldstone in their contracts.

So in other words, Davey used to do this, and then I think Doug used to supplement it occasionally with a tree service. To the extent that I remember my first, I only -- I had two months with Doug, and I met at the tree service. We used them twice.

At this point, I'm using them weekly, and sometimes when we have these larger projects like cleaning out those ponds that worked out, I would have them for a week. So I've expressed this to Andy when we were talking about budgets, and we just kind of looked at it; and instead of making the line item for tree services, just -- it's just in general.

But I -- I question whether or not, when years passed where the contract was looked at, it was removed out of -- and -- and if -- if this is actually correct -- removed out of the landscaping contract, was that anticipated that -- would -- I guess, what I'm trying to say, is that I remember Doug talk -- telling me that it was -- it was put in in order to make the -- the contract for the next landscaper coming in to be more palatable to the board. And again, this is stuff -- discussions I've

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had with Paul Wood, he -- part of these meetings.
MR. M. LEWIS: I'm -- I'm actually kind of remembering something similar, and I guess I was going to look to -- to Jim or any of the other guys. And I think mulch was on there, too.
MR. SYLVANOWICZ: Yes.
MR. M. LEWIS: Well, maybe a line item thing he could do cheaper independently, so.
MR. WIMSATT: That's what -- that's what the thought was that we -- we were going to get a better deal due to, you know, kind of a la carte than doing it through Davey or through the next landscape.
MR. BARRETT: Which -- which -- and also wasn't -- just to clarify: I think in their contract, they charged us per tree or per hour, and that the -- the reason it was pulled out is that the a la carte would've been cheaper. It wasn't, like, they weren't going to do it and it would just be under the lump sum of that contract.
MR. SYLVANOWICZ: Right. Well, I think there's a lot of points. It's that instead of taking control of your trees, like with an arborist or with a tree service and your field manager, you're haranguing the landscaper to like, "Hey, you got to do this, you got to do that. Why aren't you doing this?"

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And I can see why that was done. I don't think it was only money. I think it was much like a mulch, where Davey was hiring J&R to mulch it and upcharging the district.
So the board and Doug got in between that and just said, "Why don't we just deal with J&R?" And that's what we do today. Same with the tree trimming, the contract tree trimming -- which is the palm trees, the whatnot.
So I -- I just bring that up just -- just to say that I -- I do feel like I'm well overspending tree removal, but there's a need; there's -- and it is not just removing trees. It's trimming the trees, it's maintaining the trees, maintaining our drainage; of course, always, Brazilian pepper removal.
MR. BARRETT: All of those things, I think an awful lot of people in the community would say they've not been dealt with effectively in the past.
MR. SYLVANOWICZ: Well, maybe because we were relying on a landscaper to do it.
MR. BARRETT: Right. They've been band-aided.
MR. SYLVANOWICZ: Yes.

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MR. BARRETT: We react instead of being proactive. I think we're asking you to be -- and I think you're doing this -- you're being more proactive rather than reactive.
MR. WIMSATT: Yeah. I get the impression that you're feeling defensive that you're coming to us all the time. I know. It's fine if we -- if we think that you're coming -- if you think it's happening too much, we'll tell you; we don't have a problem with that.
MS. MCCORMICK: It might be partly from me, too.
MR. M. LEWIS: I have -- I have talked to him about the agenda items, so --
MR. SYLVANOWICZ: Yeah, no, I -- I'm bringing this up because it's not up there, but I have another tree proposal from Mark and Arborists Abroad. 'Cause these are places -- like, Linebaugh is a racetrack -- and I did attempt to do some trees there with my tree people setting up the signs, long places, trucks, flashers and all that.
It's a nightmare. I don't want to be in that situation. I'm looking forward to seeing Mark, you know, he just sets up the DOT, he charges the district, everybody's safe. It's the right way to

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do it. That -- I don't think that was ever done before me. It was just kind of, like, try to get it done, you know, in between light cycles.
MR. WIMSATT: Playing Frogger.
MR. M. LEWIS: Yeah, I -- I think the other thing, too, just to add is, I mean, the trees are bigger. This -- this --
MR. SYLVANOWICZ: Absolutely.
MR. M. LEWIS: Everything's, you know, Reggie says this a lot: it's 30 years old now. So I mean, you're going to be taking away more material, and things are -- older.
MR. SYLVANOWICZ: They're bigger, they're trickier to get -- you can only reach 15, 16 feet up high. You're only doing so much. So I just -- it was an update. You know, maybe if I'm a little defensive, it's that we get the emails. It's, like, why are they cutting this down, Dave? Always cutting down trees or, you know.
MR. BARRETT: Oh, trust me, you -- you haven't come close to the last crew in terms of cutting down trees. So don't worry about that.
MR. SYLVANOWICZ: Well, we're not -- I still pull permits. I do everything when it's on; when -- if it's not a hazardous tree or if it's not a

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dead tree or whatnot, I do the right thing and I get permits from county when it's a choice thing.

Yeah, I leave it to you guys to decide on the, the main -- main areas. Okay. Yeah.

MR. M. LEWIS: You good? Anything else?

MR. SYLVANOWICZ: Well -- well, no, I'm not done, but I'm done talking about that. Thank you, guys. But along those lines -- sorry. You trying to find the pond?

MR. M. LEWIS: I'm looking at your list.

MR. SYLVANOWICZ: Yeah. Pond 85.

MR. BARRETT: Sometimes I get a little lost with this.

MR. SYLVANOWICZ: All right. So since we're still going to talk about trees, I -- I gave Mark -- like I said, I don't want to play Frogger. So this is from the elementary school on Linebaugh to Gretna Green. This is roughly 50 oaks with DOT.

This is, again, structural pruning. These are trees that are right along our thoroughfare. Basically, the same treatment as we're going to see at Sheldon and -- excuse me, at Countryway Boulevard and Linebaugh.

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And that's -- this is just the -- the north part of Linebaugh [ph], the -- the part that's heading west from the elementary school to Gretna Green. And then, I have another proposal for the -- the return of that.

MR. M. LEWIS: Okay.

MR. SYLVANOWICZ: So there's that, and this is a walk in on what -- what Heather would call a walk-on.

MR. M. LEWIS: Oh, okay. Yeah, that's -- that's --

MR. SYLVANOWICZ: It's not on the agenda. It's stuff that I had asked Mark to give me and I got it later. So it's 24,250 for that section.

MR. M. LEWIS: Can -- can you go -- I'm sorry, just go back real quick to what --

MR. SYLVANOWICZ: Which one?

MR. M. LEWIS: Just, maybe it's got it on this one, too. What's that link for? So the traffic control, it says if -- "Add 450 if not completed in conjunction with one another." I mean, that's under his control though; right?

MR. SYLVANOWICZ: Yeah, that -- he did that with the other ones. If -- if we decide to do it, like, in pieces. But you decided to do the whole

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intersection. So it's, like, he -- he's going to have DOT out there. If he has to have them come back, I think there's a little bit of an upcharge.

MR. M. LEWIS: Okay. Got it. Okay. Is there a motion on this one?

MR. WIMSATT: Move to approve the structural pruning for the portion of Linebaugh from the school to Gretna Green for the totals presented.

MR. SYLVANOWICZ: So that one is 24,250.

MR. M. LEWIS: Okay. And then, do we want include the south side, as well?

MR. SYLVANOWICZ: And then the south side is 45 trees at 21,700.

MR. WIMSATT: And I'll include the south side at $21,700.

MR. M. LEWIS: Okay. All right. Any other questions, comments? All in favor? Carries five to zero.

MR. SYLVANOWICZ: Thank you, guys.

MR. M. LEWIS: Thank you.

MR. SYLVANOWICZ: I think we'll appreciate that. So the lastly, this is another walk-on, this is something that came up more or less over the last few weeks. Greendale, there is a pond 85, a

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small pond backs up to 2 houses. It is kind of a little bit of a forgotten pond. It has -- erosion pretty close to the resident's fence.

I know pictures say a thousand words. So the main reason that I got out there was for a different reason. But then, when I go and inspect the pond, this is geo-webbing that's over the drain discharged from the street.

It was installed as a -- as a mend some years back, and it wasn't done properly. So every time the rain comes from the street, it goes into this and erodes it more.

I brought it to Robert and Kirk's attention after we had tried to do a -- a repair to it, which didn't keep; so we inspected the whole pond, and it is very low because we've been in a drought.

It's -- this is a berm that sticks out from the drain. So it is basically shunting the water this way to further erode the grass and the -- on the ground that backs up to that one house on Greendale.

So we got two proposals, one from EDL. This is actually shows you how low the waters are right now, that the water should be up halfway on that skimmer. But it's a good time to get in there and actually remove that sediment and rebuild up on banks.

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MR. M. LEWIS: So I noticed you had two quotes on this one?
MR. SYLVANOWICZ: Yep.
MR. M. LEWIS: One was from --
MR. SYLVANOWICZ: One's from EDL for 1,750 and one is from Finn Outdoors for 2,150.
MR. M. LEWIS: Just to be clear, 17,500; right?
MR. SYLVANOWICZ: Yes.
MR. M. LEWIS: Okay.
MR. SYLVANOWICZ: Yep.
MR. M. LEWIS: And then, 21,500 from Finn Outdoors?
MR. SYLVANOWICZ: Yep.
MR. M. LEWIS: The only -- I -- I guess comment is it, on EDL's, it says "Dewatering costs not included due to present condition: low." I guess we would probably need to put that in some kind of contingency in case there's a little bit of need for that, but --
MR. SYLVANOWICZ: Correct.
MR. M. LEWIS: I'll make a motion to approve the 17,500 from EDL.
MR. BARRETT: Is there any difference between what they're proposing in terms of their

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approach?
MR. SYLVANOWICZ: I didn't see -- I didn't -- no, I didn't see what they did. No.
MR. BARRETT: Yeah, I guess I'm asking you specifically, 'cause even more about this -- I mean, honestly, I felt EDL's proposal was a little better specific, so.
MR. SYLVANOWICZ: The difference is that I -- when I talked to Kirk this morning about it, I presented that, it didn't say specifically that he was going to use a -- a mesh fabric to rebuild the banks.
And so, EDL just added it in and it didn't change their price at all. They -- they were planning on doing it. It just didn't explicitly say that. So they actually bolded it in their contract or their proposal or request.
MR. M. LEWIS: I -- I would actually move to approve EDL for -- and I'll just raise it to 20 so it adds a little bit of a contingency in case there's some extra that comes along.
MR. SYLVANOWICZ: Right, like the dewatering?
MR. M. LEWIS: Correct.
MR. BARRETT: Can we say up to?

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MR. M. LEWIS: Yeah, that's what I meant to say. So up to 20,000. We have a second?
MR. WIMSATT: I'll second that.
MR. M. LEWIS: Any comments, questions? All in favor? Passes five to zero.
MR. SYLVANOWICZ: EDL was off -- just to remind everybody, that was the -- that did the four previous this year. They did a very good job. Robert was very complimentary of what they were able to do for us.
MR. M. LEWIS: All right. Well, thank you guys --
MR. SYLVANOWICZ: I am just trying to get back to -- I think I'm done. I'm good. Thank you, guys. I appreciate it.
MR. BARRETT: Appreciate it.
MR. M. LEWIS: All right. Andy, we'll come back to you.
MR. MENDENHALL: I mean, I didn't really have anything additional. We kind of talked about the -- the one item, Greens, obviously coming out here a little bit -- as infrequent as I do -- always want to ask if there's anything I can do to help, anything going on that in there? Anything additional I can do? That sort of thing.

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MR. M. LEWIS: You can take my report. Go ahead.
MS. MCCORMICK: No.
MR. M. LEWIS: Questions for Andy, anyone?
MR. MENDENHALL: Yeah, I mean, obviously, you can reach out to me anytime, but you know, when I'm here, I do definitely want let you know anything that's coming up or any way I can, you know, leverage more assistance. I'm your reports guy.
MR. M. LEWIS: Thanks, Andy.
MR. MENDENHALL: Sure.
MR. HIGH: I -- I guess I have one question. So going back to the financial, so that is your responsibility or Heather's responsibility to take the lead on that?
MR. MENDENHALL: Yes. Yeah. So yeah, exactly. And I've already reached out to our finance team for our accounting team and they're basically looking through the records sent over from InfoMark [ph] to see.
So we get -- when we get copies of all of the financials and past ones, what they're looking for now is specifically the ledgers to make sure that they set that across, 'cause that'll have the

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individual bookings.
But to answer your question, yes, absolutely; when it comes to stuff like that, we take the lead. We can coordinate with if it's past records, as well as if we need to speak with any vendors to get detail, that sort of stuff.
And since I've been out here for a while, I have some of the historical stuff that -- that I recall. So happy to do it.
MR. M. LEWIS: Thank you. We'll move into audience comments on new business items. Do we have any comments, questions?
I saw Marlon saying go first. Very --
MR. SANTOS: My question is about the -- Erin's addendum to the district council. So I'm trying to understand how is it more cost effective if we're going to add a paralegal.
So that means every time I have to engage the -- the lawyer, are we going to have to pay her rate then -- then the paralegals or -- or only the work that's -- that's delegated to the paralegal?
MR. WIMSATT: Only the work that's dedicated to the paralegal. The way that works is it's only the work that's dedicated to the paralegal -- or to the paralegal.

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The way it works, is we either pay Erin four -- I don't remember the exact rates, $400 an hour to do this research, or we could pay a paralegal $200 an hour to do the research.
It makes a lot more sense to pay the paralegal $200 an hour to do the research, and then she just presents the research to Erin and you just spends 15 minutes saying, "Yep, this looks right"; you present it to the board or do whatever she needs to do with it.
It's a standard operating procedure for every single law firm because it doesn't make any sense to have lawyers do stuff that paralegals are perfectly qualified to do.
MR. SANTOS: Jim, thanks for clarifying. That was my concern, if -- if we're going to have to pay, like, if we're going to add -- if only paying the work is delegated to paralegal, then that's -- that's good. That's cost efficiency; right?
MR. M. LEWIS: Barry?
MR. ANDERSON: Two questions related to the upcoming budget review workshop for budget, whatever the next CDD meeting is. Whenever you guys approve the budget. Erin, do I understand now that the only operative communications company on the cell

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tower is AT&T? T-Mobile is not operative?
MS. MCCORMICK: As far as I know, T-Mobile is not operative yet and it's pending. It has been pending for a long time.
MR. ANDERSON: So therefore, when we look at next year's budget, it probably is not prudent to anticipate that somebody would join because the only time you all are able to charge the co-location fee is when there are more than one; more than AT&T?
MS. MCCORMICK: Right. Right.
MR. ANDERSON: Related question that Andy's here, so he'll know the issue. The base fee for the cell tower was 21k; it was to increase 3 percent a year for inflation. It doesn't look to me, when I look at the budget in the -- over the last X number of years, that those increases have ever been in there.
It's not a whopping sum of money; okay? I was actually hoping that we'd have Verizon and we'd be able to start booking some co-location fee, which is where the money comes -- where the big money comes from. But I think to be accurate, has indeed Verizon been paying just the 21,000 or each year, have they paid the 3 percent more?
MR. M. LEWIS: You mean AT&T?

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MR. ANDERSON: I'm sorry?
MR. M. LEWIS: You -- you said Verizon?
MR. ANDERSON: No, I'm sorry. I'm sorry. Vertex -- is Vertex paying 3 percent more than what we show as a $21,000 of expenses in budget will last X number of years?
MR. MENDENHALL: We can double check, and then, obviously, with Vertex, if -- if not -- if they haven't been, so.
MR. ANDERSON: Okay. Maybe get that from them before they bail on August --
MR. MENDENHALL: A hundred percent. Yeah, that's it.
MR. ANDERSON: Thank you.
MR. M. LEWIS: Thank you, Barry. All right. Any other questions, comments? Okay. Supervisor request. I'll start with Chris.
MR. HIGH: I just had one for Arborists Abroad. Once the contracts are set, can we get an overall schedule for that work approved?
MR. BARRETT: Okay. Chris?
MR. HIGH: I'm good. And done everything, like, before the meeting, so.
MR. BARRETT: Okay. Reggie?
MR. GILLIS: I'm good.

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MR. BARRETT: All right.
MR. WIMSATT: Shameless self-promotion. On July 30th, I'm having to meet the candidate event at the golf course from 5:30 to 7:30. Everybody's welcome. Come on hang out, get to know me.
MR. M. LEWIS: I'm seeing a lot of your signs.
MR. WIMSATT: All right. That was my fault.
MR. M. LEWIS: So from the July workshop, the topics I have are commercial misuse with the parks, take away call boxes; correct?
MR. SYLVANOWICZ: Maybe.
MR. M. LEWIS: Okay.
MR. SYLVANOWICZ: So it is kind of back into the community to decide. Harbor Links is on a hard pause 'cause of summer.
MR. M. LEWIS: We -- we have about a week before we publish, so --
MR. SYLVANOWICZ: Yeah. Stonebridge is having a meeting this next coming week to basically do that. So that might be something we could talk about then.
MR. M. LEWIS: Okay. So that tentative Fishkind methodology, I think you were working on

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having --
MS. MCCORMICK: Yeah, I've been working with Elizabeth Moore, and she's gotten a lot of information about the 2016 Fishkind analysis. That was -- that was the assessment methodology that was done. So she's planning on presenting that information regarding the commercial parcels.
And then, I'm doing some research about just statute of limitations issues and the assessment and if it was a modification, how far back you get from the time --
MR. M. LEWIS: And also, if there was any liability in terms associated with --
MS. MCCORMICK: Yeah, I have not -- I have not found in any of the records. I have the proposal by Fishkind and Associates that was done in 2016 but not, like, an actual agreement. So I know -- I -- I think that y'all were looking in the district's records, that as well. But I haven't -- we have not found anything related to that.
MR. M. LEWIS: Was that July workshop? Oh, July 21st.
MS. MCCORMICK: July 21st, yeah.
MR. M. LEWIS: Got it. Okay. Cool.
MS. MCCORMICK: Yeah.

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MR. M. LEWIS: Yep.
MS. MCCORMICK: And so, I'm planning on coming to that workshop because I think we're also going to talk about the park use. So I think both of those issues it would be good for --
MR. M. LEWIS: Is it Susan Moore? Is that what she said?
MS. MCCORMICK: Elizabeth.
MR. BARRETT: Elizabeth Moore. She's going to be able to present that, as well.
MR. MENDENHALL: Yeah. Yeah, she's got it on her schedule, so.
MR. M. LEWIS: Okay. So the other one I had -- and this kind of came from a resident email, but just a kind of a minor thing -- the plantings around Baybridge Park on the west side. Think David, we wanted to talk about that?
MR. SYLVANOWICZ: It's an area that was Brazilian pepper infested, for lack of a better term.
MS. MCCORMICK: Ivy was also supposed to come with -- because they're doing their assessment, actually, tomorrow of the --
MR. SYLVANOWICZ: [Unintelligible response.]
MS. MCCORMICK: -- The neighborhood.

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Yeah.
MR. M. LEWIS: So that's Ivy coming to the workshop.
MS. MCCORMICK: She's -- yeah, she's hoping -- we're hoping that she has what she needs to be able to represent them to you.
MR. M. LEWIS: Okay. Let's do -- let's do Fishkind thing first and then Ivy, and then we can go into commercial park use. Do you guys have anything else you want to add?
I move to adjourn.
MR. WIMSATT: Seconded by Jim.
MR. M. LEWIS: Oh wait, wait, sorry.
MS. MCCORMICK: The workshops at the --
MR. M. LEWIS: Yes, thank you very much.
MS. MCCORMICK: And the August -- and the August meeting is going to be at the swim and tennis center, as well?
MR. M. LEWIS: Yeah, so workshop -- just to be clear --
MS. MCCORMICK: What time?
MR. M. LEWIS: So just to be clear, the -- the workshop is for July 21st at 4 p.m. at the Westchase Swim & Tennis. And then, the meeting on

August 4th is at the swim and tennis center at 4 p.m., as well.

MR. BARRETT: 'Cause of early voting here for the primary.

MR. M. LEWIS: All in favor to adjourn? Carries four to one. --

(Whereupon, at 5:48 p.m., the proceeding was concluded.)

CERTIFICATE

I, BRENYA JOHNSON, the officer before whom the foregoing proceedings were taken, do hereby certify that any witness(es) in the foregoing proceedings, prior to testifying, were duly sworn; that the proceedings were recorded by me and thereafter reduced to typewriting by a qualified transcriptionist; that said digital audio recording of said proceedings are a true and accurate record to the best of my knowledge, skills, and ability; that I am neither counsel for, related to, nor employed by any of the parties to the action in which this was taken; and, further, that I am not a relative or employee of any counsel or attorney employed by the parties hereto, nor financially or otherwise interested in the outcome of this action.



BRENYA JOHNSON
Notary Public in and for the
State of Florida

CERTIFICATE OF TRANSCRIBER

I, PAIGE SCHWEIM, do hereby certify that this transcript was prepared from the digital audio recording of the foregoing proceeding, that said transcript is a true and accurate record of the proceedings to the best of my knowledge, skills, and ability; that I am neither counsel for, related to, nor employed by any of the parties to the action in which this was taken; and, further, that I am not a relative or employee of any counsel or attorney employed by the parties hereto, nor financially or otherwise interested in the outcome of this action.



PAIGE SCHWEIM

Westchase

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 4, 2026 Meeting

Kindness. Action. Innovation.

Westchase Community Development District
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Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ 3,067,021	$ 3,419,223	$ 3,608,406	$ 3,608,417	$ -	$ 3,608,417	$ 3,799,264
Operations & Maintenance Assessments - Discounts	(113,265)	(124,652)	(144,336)	(133,068)	-	(133,068)	(151,971)
Miscellaneous Revenue	4,897	9,375	800	3,652	-	3,652	800
Interest - Investments	131,860	75,695	26,000	$45,251	-	45,251	26,000
Interest - Tax Collector	4,303	6,434	1,500	4,760	-	4,760	1,500
Pavillion Rental	15,847	18,122	5,000	8,125	-	8,125	5,000
Lease Revenue	20,899	20,899	20,899	-	20,899	20,899	20,899
Insurance Proceeds	-	611	-	2,500	-	2,500	-
Total Revenue	**3,131,562**	**3,425,707**	**3,518,269**	**3,539,636**	**20,899**	**3,560,535**	**3,701,492**
II. Expenditures							
General Administrative							
P/R- Board of Supervisors	20,000	18,000	19,000	15,400	3,600	19,000	24,000
Payroll Taxes	1,530	1,377	1,454	352	117	469	1,836
Professional Services - Management Consulting Services	123,734	129,233	128,683	95,234	32,172	127,406	128,688
Professional Services - Recording Secretary	12,224	20,600	16,639	11,452	16,412	27,864	21,500
Professional Services - Auditing Services	7,800	7,800	7,800	7,900	-	7,900	7,900
Professional Services - Engineering Services	47,140	115,980	75,000	47,550	81,560	129,110	103,000
Professional Services - Legal Services	75,791	91,465	125,000	73,346	83,628	156,974	115,000
Legal Advertisements	9,040	2,634	6,500	652	5,837	6,489	6,300
Insurance Property & GL	56,469	57,702	62,116	52,546	-	52,546	59,870
Regulatory & Permit Fees	175	225	175	175	-	175	175
Credit Card Fees	625	755	1,100	310	103	414	600
Postage & Printing	514	6,289	5,000	1	3,402	3,403	3,500
Printing & Binding	128	-	300	-	300	300	300
County Assessment Collection Fee	59,075	43,865	68,384	69,507	-	69,507	75,985
Office Supplies - Administrative	160	120	120	842	281	1,122	600
Administrative Contingency	6,905	7,301	9,363	2,700	7,103	9,803	7,900
Total Administrative	**421,310**	**503,346**	**526,634**	**377,967**	**234,515**	**612,482**	**557,154**
Physical Environment							
Right of Ways							
P/R - Field Staff Salaries	280,378	265,094	310,000	223,379	74,460	297,839	334,800
P/R - Field Staff Benefits	113,529	103,060	104,000	61,884	46,411	108,295	108,300
P/R - Field Staff Overtime	32,258	34,458	36,000	28,776	4,582	33,358	33,400
P/R - Field Staff Bonus	18,500	47,000	40,000	37,500	-	37,500	40,000
FICA Taxes	38,579	38,256	50,000	22,159	7,386	29,545	35,100
Professional Services - Landscape Architect	25,984	14,683	25,000	13,667	6,667	20,334	18,000

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Contracts - Other Services	19,560	19,560	20,000	14,670	4,890	19,560	-
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	19,560
Contracts - Landscaping Maintenance	501,905	755,725	708,000	568,500	189,501	758,001	758,004
Contracts - Mulch	150,000	75,000	147,592	150,000	-	150,000	147,592
Contracts - Plant Replacement	112,499	32,706	140,000	96,430	32,143	128,573	72,700
Contracts - Road Cleaning	11,430	7,196	9,843	13,500	6,750	20,250	27,000
Contracts - Trees & Trimming	94,900	101,460	72,000	81,803	16,377	98,180	108,512
Contracts - Pest Control	561	780	730	729	78	807	312
Contracts - Police	191,414	190,010	185,000	134,141	41,766	175,907	185,000
Contracts - Security Alarms	641	641	781	481	120	601	480
Contracts - Entry Fountain	-	-	-	-	-	-	10,800
Utility - General	30,512	38,085	23,275	30,549	3,750	34,299	34,300
Utility - Reclaimed Water	5,799	10,024	10,000	24,261	8,087	32,348	34,100
Utility - Streetlights	31,753	32,463	80,000	-	-	-	80,000
Fuel, Gasoline and Oil	15,292	15,470	16,500	14,769	612	15,381	20,500
Communication - Telephone / Field	5,003	6,578	9,000	2,696	5,791	8,487	6,900
Insurance - POL & Crime	6,094	-	6,703	5,670	-	5,670	6,722
R&M - General	69,952	49,186	60,000	230,100	76,700	306,800	60,000
R&M - Equipment	22,824	19,293	20,000	17,524	5,841	23,366	20,000
R&M - Grounds	233,560	294,861	125,000	136,333	45,444	181,777	136,900
R&M - Irrigation	64,710	210,019	80,000	39,016	13,005	52,021	80,000
R&M - Sidewalks / Hardscape	21,310	148,797	26,000	92,415	-	92,415	26,000
R&M - Signage	-	357	6,000	39,605	13,202	52,807	6,000
R&M - Walls and Signage	43,129	43,324	32,500	33,123	10,104	43,227	32,000
R&M - Hurricane Expenses	-	384,410	10,000	-	10,000	10,000	10,000
Office Supplies	696	4,319	3,500	982	327	1,309	3,500
Operating Supplies - General	3,507	632	3,000	401	134	535	3,000
Operating Supplies - Uniforms	942	881	600	960	-	960	1,000
Supplies - Misc.	-	-	600	39	561	600	-
Cleaning Services	6,635	6,600	6,800	4,950	1,650	6,600	6,800
Subscriptions and Memberships	6,432	1,474	4,000	887	296	1,183	4,000
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Physical Environment Contingency	3,363	58,475	250,000	82,651	27,550	110,202	269,560
Holiday Lights & Decorations	11,964	12,251	20,000	8,937	-	8,937	20,000
Total Right of Ways	**2,175,615**	**3,023,128**	**2,643,424**	**2,213,487**	**655,184**	**2,868,671**	**2,761,842**
Common Areas							
R&M - General	113,465	95,005	30,000	45,235	15,078	60,313	68,600
R&M - Boardwalks	-	-	700	-	-	-	-

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
R&M - Brick Pavers	1,242	-	1,200	1,500	500	2,000	-
R&M - Grounds	344	7,497	1,500	6,314	2,105	8,418	4,000
R&M - Signage	69	-	1,400	584	195	779	1,400
R&M - Walls and Signage	5,298	1,822	4,000	2,900	967	3,867	7,500
Contracts - Water Feature Fountain	-	-	-	-	-	-	-
Misc - Internet Services	7,344	8,562	7,391	8,884	2,961	11,845	9,800
Impr - Park	36,360	42,011	125,000	35,999	12,000	47,999	125,000
Total Common Areas	**164,122**	**154,897**	**171,191**	**101,415**	**33,805**	**135,220**	**216,300**
Flood Control/Stormwater Management							
Contracts - Lake & Wetland	118,000	118,000	118,000	88,500	29,499	117,999	117,996
Contracts - Wetland Monitoring	-	-	-	-	-	-	-
Contracts - Fountain	7,260	8,420	8,820	13,199	1,350	14,549	1,200
Pond Mowings	-	-	-	-	-	-	-
R&M - Aquascaping	9,785	-	15,000	-	-	-	15,000
R&M - Waterway Infrastructure	9,847	55,800	27,200	173,494	57,831	231,326	24,000
R&M - Fountain	1,914	5,165	8,000	1,458	486	1,944	8,000
R&M- Pond	-	-	-	-	-	-	-
Total Flood Control/Stormwater Management	**146,806**	**187,385**	**177,020**	**276,651**	**89,166**	**365,818**	**166,196**
Capital & Contingency Reserves							
Capital Outlay	941,745	-	-	-	-	-	-
Capital Outlay- Vehicles	56,542	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-
Total Capital & Contingency Reserves	**998,287**	**-**	**-**	**-**	**-**	**-**	**-**
Total Physical Environment	**3,484,830**	**3,365,410**	**2,991,635**	**2,591,554**	**778,156**	**3,369,710**	**3,144,338**
Total Expenditures	**3,906,140**	**3,868,756**	**3,518,269**	**2,969,521**	**1,012,671**	**3,982,192**	**3,701,492**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
IV. **Net Change in Fund Balance**	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
Fund Balance - Beginning	3,711,758	2,937,180	2,494,131	2,494,131	-	2,494,131	2,072,475
Fund Balance - Ending	**$ 2,937,180**	**$ 2,494,131**	**$ 2,494,131**	**$ 3,064,246**	**$ (991,772)**	**$ 2,072,475**	**$ 2,072,475**

Exhibit A
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	2,494,131
Net Change in Fund Balance - Fiscal Year 2026		(421,656)
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**2,072,475**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,191
	Subtotal	**3,191**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		833,713
Reserves - Erosion Control		60,000
Reserve - Roadyways - Prior Years		502,031
	Subtotal	**1,395,744**
Total Allocation of Available Funds		**1,398,935**
Total Unassigned (undesignated) Cash		**$ 673,539**

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL
The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures. The FY 2027 Proposed Budget includes $3,799,264 in on-roll assessment revenue.

SPECIAL ASSESSMENTS - DISCOUNTS
Reflects statutory early-payment discounts allowed by the Hillsborough County Tax Collector on Non-Ad Valorem assessments collected through the Tax Roll. Property owners receive a discount of up to 4% for paying their tax bill early, and the District budgets for the maximum potential reduction in collected assessments. The FY 2027 Proposed Budget includes ($151,971) for assessment discounts.

MISCELLANEOUS REVENUES
Represent s incidental or non-recurring income received by the District, such as clubhouse rental fees, vendor reimbursements, insurance recoveries, and other revenues that do not fall within a defined category. The FY 2027 Proposed Budget includes $800.

INTEREST INCOME
Interest earned on District operating funds held in bank accounts and permitted investments. Amounts vary based on cash balances, assessment receipt timing, and interest rates. The FY 2027 Proposed Budget includes $26,000.

INTEREST - TAX COLLECTOR
Reflects interest earnings remitted by the Hillsborough County Tax Collector on assessment funds held prior to disbursement to the District. The FY 2027 Proposed Budget includes $1,500.

PAVILION RENTAL
Reflects fees collected from residents and other parties for the rental and use of the District's pavilion and related amenity facilities. Rental revenue helps offset the cost of maintaining and operating these community amenities. The FY 2027 Proposed Budget includes $5,000.

LEASE REVENUE
Represents revenue received under recurring lease agreements with third parties for the use of District-owned property or facilities. Amounts are based on the contracted lease terms in place for the fiscal year. The FY 2027 Proposed Budget includes $20,899.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS (FKA) SUPERVISORS COMPENSATION
Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year. The FY 2027 Proposed Budget includes $24,000.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses. The FY 2027 Proposed Budget includes $1,836.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

Provides for management, accounting, administrative, and assessment services performed under the District's management agreement, including IT-related costs for processing the District's accounts payable, financial reporting, and budget activities. Services are performed by Inframark / Kai Connected for an annual amount of $128,688.

PROFESSIONAL SERVICES - RECORDING SECRETARY

Provides for the preparation and certification of official meeting minutes for all Board of Supervisors meetings and workshops, including transcription and document distribution. Services are performed by Richard Lee Recording at hourly meeting rates plus per-page transcription charges, with an annual amount of $21,500.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. Services are performed by Grau & Associates for an annual amount of $7,900.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, traffic engineering studies, and general consultation. Services are performed by Brletic Dvorak, Inc. and Vanasse Hangen Brustlin, with $103,000 included in the FY 2027 Proposed Budget.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Legal representation is provided by Erin McCormick Law P.A., with $115,000 included in the FY 2027 Proposed Budget.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law. The FY 2027 Proposed Budget includes $6,300.

INSURANCE PROPERTY & GL

Covers the District's annual premiums for general liability, public officials' liability, and property insurance. Coverage is provided by Egis Insurance Advisors (Public Insurance Risk), and the FY 2027 Proposed Budget includes $59,870 based on current asset values and projected premium adjustments.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency. The FY 2027 Proposed Budget includes $175.

CREDIT CARD FEES

Reflects merchant processing fees charged on credit card transactions associated with District facility rentals, amenity reservations, and other resident payment activity. Fees are calculated as a percentage of each transaction processed through the District's payment provider. The FY 2027 Proposed Budget includes $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc. The FY 2027 Proposed Budget includes $3,500.

PRINTING & BINDING

Provides for the printing, copying, and binding of meeting agenda packets, budget documents, and other official District materials prepared for Board members and the public. Costs are based on historical printing volume for regular Board meetings and required statutory documents. The FY 2027 Proposed Budget includes $300.

COUNTY ASSESSMENT COLLECTION FEE

The County Tax Collector charges an administrative fee for processing and remitting Non-Ad Valorem assessments collected on the Tax Roll. The amount is calculated as a percentage of total assessments collected. The FY 2027 Proposed Budget includes $75,985.

OFFICE SUPPLIES - ADMINISTRATIVE

Reflects the cost of routine office supplies used for District administrative functions, including paper, postage materials, printer supplies, and general office consumables. Amounts are based on historical usage for ongoing administrative operations. The FY 2027 Proposed Budget includes $600.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment. The FY 2027 Proposed Budget includes $7,900.

PHYSICAL ENVIRONMENT - RIGHT OF WAYS

P/R - FIELD STAFF SALARIES

Provides for the regular wages of the District's in-house field staff who perform routine maintenance, operations, and oversight activities throughout the community. Compensation is based on approved wage rates and budgeted staffing levels. The FY 2027 Proposed Budget includes $334,800.

P/R - FIELD STAFF BENEFITS

Covers the District's share of health insurance, retirement contributions, and other employee benefits provided to in-house field staff. Amounts are based on current benefit elections and projected premium adjustments for the fiscal year. The FY 2027 Proposed Budget includes $108,300.

P/R - FIELD STAFF OVERTIME

Provides for overtime wages paid to in-house field staff for hours worked beyond regular scheduled time, including storm response, after-hours emergencies, and special projects. Amounts are based on historical overtime trends. The FY 2027 Proposed Budget includes $33,400.

P/R - FIELD STAFF BONUS

Provides for performance-based bonuses and discretionary incentive payments to in-house field staff in recognition of service quality, attendance, and contributions to District operations. Amounts are based on Board-approved compensation policy. The FY 2027 Proposed Budget includes $40,000.

FICA TAXES

Provides for the employer share of Social Security and Medicare payroll taxes on wages paid to in-house field staff. Amounts are calculated as a statutory percentage of total taxable payroll. The FY 2027 Proposed Budget includes $35,100.

PROFESSIONAL SERVICES - LANDSCAPE ARCHITECT

Provides for landscape architecture and design consulting services related to common-area improvements, plant material selection, and long-term landscape planning across the District. Services are engaged on an as-needed basis to support ongoing maintenance and capital projects. The FY 2027 Proposed Budget includes $18,000.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Services are performed by OLM Inc. for an annual amount of $19,560.

CONTRACTS - LANDSCAPING MAINTENANCE

Provides for the contracted landscape maintenance services for the District, including routine mowing, fertilization, plant and turf care, and irrigation system inspections. Services are performed by Redtree Landscape Systems for an annual amount of $758,004.

CONTRACTS - MULCH

Covers the cost of replenishing mulch in common-area landscape beds throughout the District as part of the seasonal landscape program. Services are performed by Redtree Landscape Systems for an annual amount of $147,592.

CONTRACTS - PLANT REPLACEMENT

Provides for the replacement of trees, shrubs, annuals, and other plant material in common-area landscape beds as needed to maintain community appearance. Work is performed on an as-needed basis by the District's contracted landscape provider. The FY 2027 Proposed Budget includes $72,700.

CONTRACTS - ROAD CLEANING

Provides for street sweeping and roadway cleaning services performed across District-maintained roadways and parking areas. Services are performed by Bomac Construction Services / Tampa Bay Junk Removal for an annual amount of $27,000.

CONTRACTS - TREES & TRIMMING

Covers the cost of trimming, pruning, and removing trees and palms within the District's common areas as needed to maintain safety, visibility, and aesthetic standards. Work is performed by JNR Landscape Management and Pete's Tree & Crane Service on an as-needed basis. The FY 2027 Proposed Budget includes $108,512.

CONTRACT - PEST CONTROL

Provides for regularly scheduled pest prevention and treatment services throughout the District's right-of-way and common areas. Services are performed by Hughes Exterminators for an annual amount of $312.

CONTRACTS - POLICE

Provides for off-duty law enforcement patrols throughout the District performed by the Hillsborough County Sheriff's Office under an off-duty officer agreement coordinated through Off Duty Management. Services are budgeted at recurring monthly levels for an annual amount of $185,000.

CONTRACTS - SECURITY ALARMS

Provides for monitored alarm services protecting District facilities and equipment storage areas. Services are performed by ADT Security Services on a recurring monthly basis for an annual amount of $480.

CONTRACTS - ENTRY FOUNTAIN

Provides for the contracted maintenance and repair of the District's entry fountain. Services include routine inspections, cleaning, chemical balancing, and minor repairs to keep the system operating properly. Services are performed by Panther Pools for an annual amount of $10,800.

UTILITY - GENERAL

Covers the cost of electric service for irrigation pumps, common-area lighting, monument signs, and other utility usage throughout the District's right-of-way. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $34,300.

UTILITY - RECLAIMED WATER

Provides for reclaimed water service used for irrigation of District common areas and right-of-way landscaping. Service is provided by Hillsborough County Board of County Commissioners and billed based on monthly metered usage. The FY 2027 Proposed Budget includes $34,100.

UTILITY - STREETLIGHTS

Provides for electric utility service for streetlight operations throughout the District. Service is billed by the local utility provider based on usage and applicable utility rates. The FY 2027 Proposed Budget includes $80,000.

FUEL, GASOLINE & OIL

Provides for fuel, gasoline, oil, and related lubricants required to operate the District's vehicles and field equipment. Fuel is supplied by Palmdale Oil Co. and billed based on metered usage. The FY 2027 Proposed Budget includes $20,500.

COMMUNICATION - TELEPHONE / FIELD

Covers the cost of telephone and data services for the District's field office and operational staff, including landline, mobile, and data plan charges. Services are provided by Charter Communications and Verizon. The FY 2027 Proposed Budget includes $6,900.

INSURANCE - POL & CRIME

Provides for the District's public officials' liability and crime insurance coverage protecting Board members, staff, and District assets against errors, omissions, and dishonest acts. Coverage is provided through the District's insurance broker. The FY 2027 Proposed Budget includes $6,722.

R&M - GENERAL

Covers general repair and maintenance expenses for District right-of-way infrastructure not captured in dedicated R&M categories. Funds support routine corrective work performed by in-house staff and outside vendors as needed. The FY 2027 Proposed Budget includes $60,000.

R&M - EQUIPMENT

Provides for the repair and maintenance of District-owned vehicles, mowers, trailers, and other field equipment used by in-house staff. Costs include parts, service labor, tires, and routine preventative maintenance. The FY 2027 Proposed Budget includes $20,000.

R&M - GROUNDS

Provides for unscheduled grounds repair and maintenance work performed throughout the District's right-of-way, including turf restoration, soil amendments, drainage repairs, and other corrective landscape work. Services are performed on an as-needed basis. The FY 2027 Proposed Budget includes $136,900.

R&M - IRRIGATION

Covers the cost of routine and unscheduled repairs to the District's irrigation systems, including controllers, valves, lines, and sprinkler heads throughout the common areas and right-of-way. Services are performed by Redtree Landscape Systems on an as-needed basis. The FY 2027 Proposed Budget includes $80,000.

R&M - SIDEWALKS / HARDSCAPE

Covers the cost of repair and maintenance for sidewalks, curbs, paver areas, and other hardscape elements within the District's right-of-way. Work is performed on an as-needed basis to address tripping hazards and surface deterioration. The FY 2027 Proposed Budget includes $26,000.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District. The FY 2027 Proposed Budget includes $6,000.

R&M - WALLS AND SIGNAGE

Provides for the repair, painting, and structural maintenance of community perimeter walls, monument structures, and signage throughout the District. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $32,000.

R&M - HURRICANE EXPENSES

Reserves funding for storm-related cleanup, repairs, and recovery activities following hurricanes and severe weather events that affect the District. Eligible expenses include debris removal, emergency repairs, and replacement of damaged infrastructure. The FY 2027 Proposed Budget includes $10,000.

OFFICE SUPPLIES - FIELD

Reflects the cost of office supplies used by the District's field operations team, including printing, paper, and basic consumables for the field office. Amounts are based on historical usage. The FY 2027 Proposed Budget includes $3,500.

OPERATING SUPPLIES - GENERAL

Provides for general operating supplies used by in-house field staff in the course of routine maintenance activities, including small tools, hardware, fasteners, and similar consumables. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $3,000.

OPERATING SUPPLIES - UNIFORMS

Covers the cost of work uniforms, shirts, safety footwear, and related apparel provided to in-house field staff for daily operations. Amounts are based on the number of staff and standard replacement cycles. The FY 2027 Proposed Budget includes $1,000.

CLEANING SERVICES

Provides for janitorial and cleaning services performed at the District's field office, restrooms, and other operational facilities. Services are scheduled on a recurring basis to maintain a clean and sanitary work environment. The FY 2027 Proposed Budget includes $6,800.

SUBSCRIPTIONS & MEMBERSHIPS

Provides for annual subscriptions, professional memberships, and software licensing fees that support District operations and Board member participation in industry organizations. Amounts are based on current memberships and renewal cycles. The FY 2027 Proposed Budget includes $4,000.

CONFERENCES & SEMINARS

Provides for Board member and staff attendance at training conferences, seminars, and continuing education events related to District governance and operations. Costs include registration fees and related approved travel expenses. The FY 2027 Proposed Budget includes $1,000.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year. The FY 2027 Proposed Budget includes $269,560.

HOLIDAY LIGHTS & DECORATIONS

Provides for the installation, maintenance, and removal of seasonal holiday lighting and decorations at District entry monuments and common areas. Work is performed by a contracted vendor on an annual schedule. The FY 2027 Proposed Budget includes $20,000.

COMMON AREAS

R&M - GENERAL - COMMON AREAS

Covers general repair and maintenance work performed in the District's common areas not captured in dedicated R&M line items. Funds support corrective work for amenities, structures, and other shared facilities throughout the year. The FY 2027 Proposed Budget includes $68,600.

R&M - GROUNDS - COMMON AREAS

Provides for unscheduled grounds repair and restoration work in the District's common-area landscape beds, parks, and gathering spaces. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $4,000.

R&M - SIGNAGE - COMMON AREAS

Covers the cost of repairing, replacing, or maintaining common-area signage including park signs, directional signs, and informational signage. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $1,400.

R&M - WALLS AND SIGNAGE - COMMON AREAS

Provides for the repair and maintenance of common-area perimeter walls and signage structures, including painting, structural repair, and graffiti removal. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $7,500.

MISC - INTERNET SERVICES

Provides for internet service at District common-area facilities supporting connected systems such as security cameras, irrigation controllers, and Wi-Fi access. Service is provided by Spectrum Business on a recurring monthly basis. The FY 2027 Proposed Budget includes $9,800.

IMPROVEMENTS - PARK

Reserves funding for capital improvements to District parks and recreation areas, including playground equipment upgrades, site furnishings, and related enhancements. Projects are approved by the Board on an as-needed basis. The FY 2027 Proposed Budget includes $125,000.

FLOOD CONTROL / STORMWATER MANAGEMENT

CONTRACTS - LAKE & WETLAND

Provides for the contracted services to treat and maintain the District's stormwater ponds, lakes, and aquatic vegetation, including algae control, shoreline management, water quality monitoring, and midge control. Services are performed by A&B Aquatics for an annual amount of $117,996.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond fountains that support water circulation and aeration, including routine inspections, cleaning, repairs, and operational adjustments. Services are performed by Fountain Design Group for an annual amount of $1,200.

R&M - AQUASCAPING

Covers unscheduled repair and improvement work for shoreline and littoral plantings within the District's stormwater ponds and lakes. Work supports erosion control, water quality, and aesthetic appearance and is performed on an as-needed basis. The FY 2027 Proposed Budget includes $15,000.

R&M - WATERWAY INFRASTRUCTURE

Provides for the repair and maintenance of stormwater conveyance infrastructure including outfall structures, weirs, control structures, and bank stabilization. Work is performed by qualified contractors on an as-needed basis to maintain proper flood control function. The FY 2027 Proposed Budget includes $24,000.

R&M - FOUNTAIN

Covers unscheduled repair work and parts replacement for the District's pond fountains beyond routine contracted maintenance. Work is performed on an as-needed basis to restore proper operation. The FY 2027 Proposed Budget includes $8,000.

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 002 - Harbor Links

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 56,137	$ 59,877	$ 60,182	$ 60,182	$ -	$ 60,182	$ 70,712
	Operations & Maintenance Assessments - Discounts	(2,073)	(2,183)	(2,407)	(2,219)	-	(2,219)	(2,828)
	Interest - Investments	10,527	6,828	500	6,062	-	6,062	500
	Gate Bar Code/Remotes	65	757	-	398	-	398	-
	Total Revenue	**64,656**	**65,279**	**58,275**	**64,423**	**-**	**64,423**	**68,383**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	1,081	1,154	1,204	1,159	45	1,204	1,414
	Misc.- Credit Card Fees	3	30	15	15	-	15	15
	Total Administrative	**1,084**	**1,184**	**1,219**	**1,174**	**45**	**1,219**	**1,429**
	Right of Ways							
	Communication - Teleph - Field	3,729	3,024	3,300	4,007	1,336	5,342	6,184
	Electricity - Streetlighting	6,988	6,099	5,500	5,038	1,679	6,717	6,508
	Insurance - General Liability	2,468	2,276	3,000	2,538	-	2,538	3,000
	R&M - General	14,342	17,905	19,700	31,737	-	31,737	25,000
	R&M - Gate	7,721	10,632	5,794	10,186	-	10,186	6,500
	Reserve - Roadways	-	-	19,762	-	19,762	19,762	19,762
	Total Right of Ways	**35,248**	**39,936**	**57,056**	**53,506**	**22,777**	**76,283**	**66,954**
	Total Expenditures	**36,332**	**41,120**	**58,275**	**54,680**	**22,822**	**77,502**	**68,383**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	28,324	24,159	-	9,743	(22,822)	(13,079)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,762	-	19,762	19,762	19,762
	Total Other Financing Sources (Uses)	**-**	**-**	**19,762**	**-**	**19,762**	**19,762**	**19,762**
IV.	**Net Change in Fund Balance**	28,324	24,159	19,762	9,743	(3,060)	6,683	19,762
	Fund Balance - Beginning	359,304	387,628	411,787	411,787	-	411,787	418,470
	Fund Balance - Ending	**$ 387,628**	**$ 411,787**	**$ 431,549**	**$ 421,530**	**$ (3,060)**	**$ 418,470**	**$ 438,232**

Exhibit B
General Fund 002 - Harbor Links
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	411,787
Net Change in Fund Balance - Fiscal Year 2026		6,683
Total Funds Available (Estimated) - 9/30/2026		**418,470**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		667
	Subtotal	**667**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		9,555
Reserve - Roadways - Prior Years		177,921
	Subtotal	**187,476**
Total Allocation of Available Funds		**188,143**
Total Unassigned (undesignated) Cash	**$**	**230,327**

Notes

Anticipated Replacement Year	2026
Anticipated Replacement Costs	$168,000.00
Anticipated Reserve Balance	$168,000.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 003 - The Enclave

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 18,057	$ 26,744	$ 28,339	$ 28,339	$ -	$ 28,339	$ 26,435
	Operations & Maintenance Assessments - Discounts	(667)	(975)	(1,134)	(1,045)	-	(1,045)	(1,057)
	Interest - Investments	286	101	151	52	-	52	151
	Total Revenue	**17,676**	**25,870**	**27,356**	**27,346**	**-**	**27,346**	**25,529**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	348	515	567	546	21	567	529
	Total Administrative	**348**	**515**	**567**	**546**	**21**	**567**	**529**
	Right of Ways							
	Electricity - Streetlighting	24,181	24,212	26,500	18,610	5,587	24,197	25,000
	Total Right of Ways	**24,181**	**24,212**	**26,500**	**18,610**	**5,587**	**24,197**	**25,000**
	Total Expenditures	**24,529**	**24,727**	**27,067**	**19,156**	**5,608**	**24,764**	**25,529**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,853)	1,143	289	8,190	(5,608)	2,582	-
IV.	**Net Change in Fund Balance**	(6,853)	1,143	289	8,190	(5,608)	2,582	-
	Fund Balance - Beginning	10,366	3,513	4,656	4,656	-	4,656	7,238
	Fund Balance - Ending	**$ 3,513**	**$ 4,656**	**$ 4,945**	**$ 12,846**	**$ (5,608)**	**$ 7,238**	**$ 7,238**

Exhibit C
General Fund 003 - The Enclave
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	4,656
Net Change in Fund Balance - Fiscal Year 2026		2,582
Total Funds Available (Estimated) - 9/30/2026		**7,238**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,030
	Subtotal	**3,030**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		205
Reserve - Roadways - Prior Years		-
	Subtotal	**205**
Total Allocation of Available Funds		**3,235**
Total Unassigned (undesignated) Cash	**$**	**4,003**

Notes

(1) Operating reserves were reduced to cover Unassigned Cash

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 004 - Saville Row

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 9,047	$ 16,168	$ 16,222	$ 16,222	$ -	$ 16,222	$ 16,222
	Operations & Maintenance Assessments - Discounts	(334)	(589)	(649)	(598)	-	(598)	(649)
	Interest - Investments	109	26	80	-	-	-	80
	Gate Bar Code/Remotes	65	277	-	173	-	173	-
	Total Revenue	**8,887**	**15,882**	**15,653**	**15,797**	**-**	**15,797**	**15,653**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	174	312	324	312	12	324	324
	Misc.- Credit Card Fees	3	11	4	7	-	7	4
	Total Administrative	**177**	**323**	**328**	**319**	**12**	**331**	**328**
	Right of Ways							
	Communication - Teleph - Field	1,980	1,980	1,980	1,879	626	2,506	2,700
	Electricity - Streetlighting	388	375	300	-	-	-	300
	Insurance - General Liability	4,495	3,979	4,796	4,057	-	4,057	4,796
	R&M - General	5,439	-	1,500	3,500	1,167	4,667	1,500
	R&M - Gate	2,213	1,433	1,500	758	253	1,011	1,500
	Reserve - Roadways	-	-	3,300	309	2,991	3,300	4,529
	Total Right of Ways	**14,515**	**7,767**	**13,376**	**10,504**	**5,036**	**15,541**	**15,325**
	Total Expenditures	**14,692**	**8,090**	**13,704**	**10,823**	**5,048**	**15,871**	**15,653**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,805)	7,792	1,949	4,974	(5,048)	(74)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,300	-	3,300	3,300	4,529
	Total Other Financing Sources (Uses)	**-**	**-**	**3,300**	**-**	**3,300**	**3,300**	**4,529**
IV.	**Net Change in Fund Balance**	(5,805)	7,792	5,249	4,974	(1,748)	3,226	4,529
	Fund Balance - Beginning	3,998	(1,807)	5,985	5,985	-	5,985	9,211
	Fund Balance - Ending	**$ (1,807)**	**$ 5,985**	**$ 11,234**	**$ 10,959**	**$ (1,748)**	**$ 9,211**	**$ 13,740**

Exhibit D
General Fund 004 - Saville Row
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	5,985
Net Change in Fund Balance - Fiscal Year 2026		3,226
Total Funds Available (Estimated) - 9/30/2026		**9,211**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		20
	Subtotal	**20**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,234
	Subtotal	**5,234**
Total Allocation of Available Funds		**5,254**
Total Unassigned (undesignated) Cash	**$**	**3,957**

Notes

Anticipated Replacement Year	2035
Anticipated Replacement Costs	$59,691.60
Anticipated Reserve Balance	$59,691.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 005 - Commercial Road

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 5,520	$ 6,052	$ 6,052	$ 6,052	$ -	$ 6,052	$ 6,052
	Operations & Maintenance Assessments - Discounts	(204)	(221)	(242)	(223)	-	(223)	(242)
	Interest - Investments	1,609	1,072	150	965	-	965	150
	Total Revenue	**6,925**	**6,903**	**5,960**	**6,794**	**-**	**6,794**	**5,960**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	106	117	121	117	4	121	121
	Total Administrative	**106**	**117**	**121**	**117**	**4**	**121**	**121**
	Right of Ways							
	R&M - General	-	-	5,000	-	-	-	5,000
	Reserve - Roadways	-	-	839	-	-	-	839
	Total Right of Ways	**-**	**-**	**5,839**	**-**	**-**	**-**	**5,839**
	Total Expenditures	**106**	**117**	**5,960**	**117**	**4**	**121**	**5,960**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	6,819	6,786	-	6,677	(4)	6,673	-
IV.	**Net Change in Fund Balance**	6,819	6,786	-	6,677	(4)	6,673	-
	Fund Balance - Beginning	55,836	62,655	69,441	69,441	-	69,441	76,114
	Fund Balance - Ending	**$ 62,655**	**$ 69,441**	**$ 69,441**	**$ 76,118**	**$ (4)**	**$ 76,114**	**$ 76,114**

Exhibit E
General Fund 005 - Commercial Road
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	69,441
Net Change in Fund Balance - Fiscal Year 2026		6,673
Total Funds Available (Estimated) - 9/30/2026		**76,114**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,280
Reserve - Roadways - Prior Years		14,250
	Subtotal	**15,530**
Total Allocation of Available Funds		**15,530**
Total Unassigned (undesignated) Cash	**$**	**60,584**

Notes

Anticipated Replacement Year	2032
Anticipated Replacement Costs	$15,780.00
Anticipated Reserve Balance	$15,780.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 102 - The Greens

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 406,350	$ 440,316	$ 440,564	$ 440,565	$ -	$ 440,565	$ 462,511
	Operations & Maintenance Assessments - Discounts	(15,006)	(16,052)	(17,623)	(16,247)	-	(16,247)	(18,500)
	Interest - Investments	6,916	3,385	700	2,490	-	2,490	700
	Other Miscellaneous Revenue	386	341	-	-	-	-	-
	Gate Bar Code/Remotes	2,588	3,084	-	2,226	-	2,226	-
	Insurance Reimbursements	-	-	-	3,093	-	3,093	-
	Total Revenue	**401,234**	**431,074**	**423,641**	**432,127**	**-**	**432,127**	**444,710**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	7,827	8,487	8,811	8,486	325	8,811	9,250
	Misc.- Credit Card Fees	108	136	80	87	-	87	80
	Total Administrative	**7,935**	**8,623**	**8,891**	**8,573**	**325**	**8,898**	**9,330**
	Right of Ways							
	Contracts - Security Services	246,030	258,181	240,977	201,954	69,000	270,954	269,624
	Contracts - Pest Control	225	240	240	155	60	215	240
	Communication - Teleph - Field	2,004	2,064	2,100	1,867	531	2,398	2,832
	Insurance - General Liability	1,673	1,581	2,119	1,793	326	2,119	1,972
	R&M - General	141,686	231,611	20,000	(190,692)	-	(190,692)	20,000
	R&M - Gate	15,043	8,206	10,000	6,839	2,280	9,118	10,000
	Electricity - Streetlighting	69,960	68,973	68,712	53,720	17,907	71,627	68,712
	Reserve - Roadways	-	-	62,000	-	62,000	62,000	62,000
	Total Right of Ways	**476,621**	**570,856**	**406,148**	**75,635**	**152,104**	**227,739**	**435,380**
	Total Expenditures	**484,556**	**579,479**	**415,039**	**84,208**	**152,429**	**236,637**	**444,710**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,322)	(148,405)	8,602	347,919	(152,429)	195,490	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	62,000	-	62,000	62,000	62,000
	Total Other Financing Sources (Uses)	**-**	**-**	**62,000**	**-**	**62,000**	**62,000**	**62,000**
IV.	**Net Change in Fund Balance**	(83,322)	(148,405)	70,602	347,919	(90,429)	257,490	62,000
	Fund Balance - Beginning	245,048	161,726	13,321	13,321	-	13,321	270,811
	Fund Balance - Ending	**$ 161,726**	**$ 13,321**	**$ 83,923**	**$ 361,240**	**$ (90,429)**	**$ 270,811**	**$ 332,811**

Exhibit F
General Fund 102 - The Greens
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	13,321
Net Change in Fund Balance - Fiscal Year 2026		257,490
Total Funds Available (Estimated) - 9/30/2026		**270,811**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		8,120
	Subtotal	**8,120**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,201
	Subtotal	**5,201**
Total Allocation of Available Funds		**13,321**
Total Unassigned (undesignated) Cash		**$ 257,490**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$1,044,939.60
Anticipated Reserve Balance	$1,044,939.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 103 - Stonebridge

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 16,056	$ 19,237	$ 19,237	$ 19,237	$ -	$ 19,237	$ 20,248
	Operations & Maintenance Assessments - Discounts	(593)	(701)	(769)	(709)	-	(709)	(810)
	Interest - Investments	2,140	1,096	200	872	-	872	200
	Gate Bar Code/Remotes	32	171	-	-	-	-	-
	Total Revenue	**17,635**	**19,803**	**18,668**	**19,400**	**-**	**19,400**	**19,638**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	309	371	385	371	14	385	405
	Misc.- Credit Card Fees	1	4	10	-	-	-	10
	Total Administrative	**310**	**375**	**395**	**371**	**14**	**385**	**415**
	Right of Ways							
	Communication - Teleph - Field	1,452	1,599	1,500	1,846	561	2,407	2,800
	Insurance - General Liability	507	324	386	327	-	327	36
	R&M - General	13,216	4,750	1,000	-	-	-	1,000
	R&M - Gate	8,032	4,727	3,792	-	-	-	3,792
	Electricity - Streetlighting	7,446	7,525	7,740	5,956	1,985	7,942	7,740
	Reserve - Roadways	-	-	3,855	-	3,855	3,855	3,855
	Total Right of Ways	**30,653**	**18,925**	**18,273**	**8,129**	**6,401**	**14,530**	**19,223**
	Total Expenditures	**30,963**	**19,300**	**18,668**	**8,499**	**6,416**	**14,915**	**19,638**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,328)	503	-	10,900	(6,416)	4,485	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,855	-	3,855	3,855	3,855
	Total Other Financing Sources (Uses)	**-**	**-**	**3,855**	**-**	**3,855**	**3,855**	**3,855**
IV.	**Net Change in Fund Balance**	(13,328)	503	3,855	10,900	(2,561)	8,340	3,855
	Fund Balance - Beginning	70,053	56,725	57,228	57,228	-	57,228	65,568
	Fund Balance - Ending	**$ 56,725**	**$ 57,228**	**$ 61,083**	**$ 68,128**	**$ (2,561)**	**$ 65,568**	**$ 69,423**

Exhibit G
General Fund 103 - Stonebridge
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	57,228
Net Change in Fund Balance - Fiscal Year 2026		8,340
Total Funds Available (Estimated) - 9/30/2026		**65,568**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		853
	Subtotal	**853**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,703
Reserve - Roadways - Prior Years		51,831
	Subtotal	**55,534**
Total Allocation of Available Funds		**56,387**
Total Unassigned (undesignated) Cash		**$ 9,181**

Notes

Anticipated Replacement Year	2031
Anticipated Replacement Costs	$65,704.80
Anticipated Reserve Balance	$65,704.80

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 104 - West Park Village (323,4,5A,6)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 126,326	$ 176,696	$ 176,696	$ 176,696	$ -	$ 176,696	$ 176,696
	Operations & Maintenance Assessments - Discounts	(4,665)	(6,442)	(7,068)	(6,516)	-	(6,516)	(7,068)
	Interest - Investments	3,023	1,644	-	1,312	-	1,312	-
	Total Revenue	**124,684**	**171,898**	**169,628**	**171,492**	**-**	**171,492**	**169,628**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	2,433	3,405	3,534	3,404	130	3,534	3,534
	Total Administrative	**2,433**	**3,405**	**3,534**	**3,404**	**130**	**3,534**	**3,534**
	Right of Ways							
	R&M - General	4,184	-	2,044	269	90	358	2,044
	Electricity - Streetlighting	139,459	138,498	144,348	108,046	30,932	138,979	144,348
	Reserve - Roadways	-	-	19,702	40,747	-	40,747	19,702
	Total Right of Ways	**143,643**	**138,498**	**166,094**	**149,062**	**31,022**	**180,084**	**166,094**
	Total Expenditures	**146,076**	**141,903**	**169,628**	**152,466**	**31,152**	**183,618**	**169,628**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,392)	29,995	-	19,027	(31,152)	(12,126)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,702	-	19,702	19,702	19,702
	Total Other Financing Sources (Uses)	**-**	**-**	**19,702**	**-**	**19,702**	**19,702**	**19,702**
IV.	**Net Change in Fund Balance**	(21,392)	29,995	19,702	19,027	(11,450)	7,576	19,702
	Fund Balance - Beginning	107,693	86,301	116,296	116,296	-	116,296	123,872
	Fund Balance - Ending	**$ 86,301**	**$ 116,296**	**$ 135,998**	**$ 135,323**	**$ (11,450)**	**$ 123,872**	**$ 143,574**

Exhibit H
General Fund 104 - West Park Village (323,4,5A,6)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	116,296
Net Change in Fund Balance - Fiscal Year 2026		7,576
Total Funds Available (Estimated) - 9/30/2026		**123,872**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		14,572
	Subtotal	**14,572**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		361
Reserve - Roadways - Prior Years		101,362
	Subtotal	**101,723**
Total Allocation of Available Funds		**116,295**
Total Unassigned (undesignated) Cash	**$**	**7,577**

Notes

Anticipated Replacement Year	2029
Anticipated Replacement Costs	$148,148.20
Anticipated Reserve Balance	$148,148.20

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 105 - West Park Village (324 - C5)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 7,778	$ 7,778	$ 7,778	$ 9,413	$ -	$ 9,413	$ 9,587
	Operations & Maintenance Assessments - Discounts	(287)	(284)	(311)	(294)	-	(294)	(383)
	Interest - Investments	704	452	90	399	-	399	90
	Total Revenue	**8,195**	**7,946**	**7,557**	**9,519**	**-**	**9,519**	**9,294**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	150	150	156	182	-	182	192
	Total Administrative	**150**	**150**	**156**	**182**	**-**	**182**	**192**
	Right of Ways							
	Electricity - Streetlighting	6,659	6,647	4,999	5,109	1,544	6,653	6,700
	Reserve - Roadways	-	-	2,402	-	2,402	2,402	2,402
	Total Right of Ways	**6,659**	**6,647**	**7,401**	**5,109**	**3,946**	**9,055**	**9,102**
	Total Expenditures	**6,809**	**6,797**	**7,557**	**5,292**	**3,946**	**9,237**	**9,294**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,386	1,149	-	4,227	(3,946)	281	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	2,402	-	2,402	2,402	2,402
	Total Other Financing Sources (Uses)	**-**	**-**	**2,402**	**-**	**2,402**	**2,402**	**2,402**
IV.	**Net Change in Fund Balance**	1,386	1,149	2,402	4,227	(1,544)	2,683	2,402
	Fund Balance - Beginning	24,580	25,966	27,115	27,115	-	27,115	29,798
	Fund Balance - Ending	**$ 25,966**	**$ 27,115**	**$ 29,517**	**$ 31,342**	**$ (1,544)**	**$ 29,798**	**$ 32,200**

Exhibit I
General Fund 105 - West Park Village (324 - C5)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	27,115
Net Change in Fund Balance - Fiscal Year 2026		2,683
Total Funds Available (Estimated) - 9/30/2026		**29,798**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		765
	Subtotal	**765**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,289
Reserve - Roadways - Prior Years		23,797
	Subtotal	**25,086**
Total Allocation of Available Funds		**25,851**
Total Unassigned (undesignated) Cash	**$**	**3,947**

Notes

Anticipated Replacement Year	2023
Anticipated Replacement Costs	$18,991
Anticipated Reserve Balance	$18,991

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund - 106 Vineyards

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 25,447	$ 27,287	$ 28,020	$ 26,384	$ 1,636	$ 28,020	$ 33,339
	Operations & Maintenance Assessments - Discounts	(940)	(995)	(1,121)	(1,026)	-	(1,026)	(1,334)
	Interest - Investments	7,593	4,912	500	4,355	-	4,355	500
	Gate Bar Code/Remotes	-	517	-	218	-	218	-
	Total Revenue	**32,100**	**31,721**	**27,399**	**29,931**	**1,636**	**31,566**	**32,506**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	490	526	560	507	53	560	667
	Misc.- Credit Card Fees	-	20	10	7	-	7	10
	Total Administrative	**490**	**546**	**570**	**514**	**53**	**567**	**677**
	Right of Ways							
	Insurance - General Liability	679	626	1,436	1,215	-	1,215	1,436
	R&M - General	4,638	6,720	4,543	921	307	1,227	4,543
	R&M - Drainage	-	-	2,625	-	-	-	2,625
	R&M - Gate	5,336	14,587	5,000	16,758	-	16,758	10,000
	Misc - Internet Services	1,404	1,382	1,800	1,501	500	2,001	1,800
	Reserve - Roadways	-	-	11,425	-	11,425	11,425	11,425
	Total Right of Ways	**12,057**	**23,315**	**26,829**	**20,394**	**12,232**	**32,626**	**31,829**
	Total Expenditures	**12,547**	**23,861**	**27,399**	**20,908**	**12,285**	**33,193**	**32,506**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	19,553	7,860	-	9,022	(10,649)	(1,627)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	11,425	-	11,425	11,425	11,425
	Total Other Financing Sources (Uses)	**-**	**-**	**11,425**	**-**	**11,425**	**11,425**	**11,425**
IV.	**Net Change in Fund Balance**	19,553	7,860	11,425	9,022	776	9,798	11,425
	Fund Balance - Beginning	263,274	282,827	290,687	290,687	-	290,687	300,485
	Fund Balance - Ending	**$ 282,827**	**$ 290,687**	**$ 302,112**	**$ 299,709**	**$ 776**	**$ 300,485**	**$ 311,910**

Exhibit J
General Fund - 106 Vineyards
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	290,687
Net Change in Fund Balance - Fiscal Year 2026		9,798
Total Funds Available (Estimated) - 9/30/2026		**300,485**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,818
Reserve - Roadways - Prior Years		156,509
	Subtotal	**160,327**
Total Allocation of Available Funds		**160,327**
Total Unassigned (undesignated) Cash	**$**	**140,158**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$214,509.60
Anticipated Reserve Balance	$214,509.60

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

				General Fund			Special Funds			Total Assessments			
Section	Detail	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
104		Wycliffe	30	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	65'	Bennington	108	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	70'	Woodbay	163	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
111		Berkley Square	122	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
115		Glenfield	101	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
117		Keswick Forest	64	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
121		Shopping Center	9.9	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
122		Shopping Center	7.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
201		Glencliff	48	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
203		Harbor Links	109	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
205		Harbor Links Estates	63	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
211		The Enclave	108	$652.41	$615.00	6.08%	$244.77	$262.40	-6.72%	$897.18	$877.40	$19.78	2.25%
214		Saville Rowe	36	$652.41	$615.00	6.08%	$450.62	$450.62	0.00%	$1,103.03	$1,065.62	$37.41	3.51%
225		Ayshire	49	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
227		Cheshire	81	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
229		Derbyshire	105	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
123/125		Epic Properties	400	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
221/223		Radcliffe	154	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
231a		7/11	1.17	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231b		Primrose	1.27	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231c		Professional Center	1.82	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
235/240		Professional Center	4.58	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Remax Real Estate		Remax Real Estate	0.53	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Golf Course		Golf Course	58	$120.44	$113.80	5.84%	$0.00	$0.00	n/a	$120.44	$113.80	$6.64	5.84%
302		Greensprings	60	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
303		Greencrest	54	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
304		Greenhedges	53	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
305		Greenmont	41	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
306		Greendale	59	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
307		Greenpoint	153	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	50'	Village Green	10	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	60'	Village Green	67	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	TH	Village Green	13	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
323	50'	Westpark Village	77	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	60'	Westpark Village	10	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Dplx/Villa	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	TH	Westpark Village	37	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(115')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Dplx/Villa	Westpark Village	24	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	50'	Westpark Village	40	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	60'	Westpark Village	6	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

				General Fund			Special Funds			Total Assessments			
Section	Detail	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
325A	TH	Westpark Village	50	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Dplx/Villa	Westpark Village	30	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	50'	Westpark Village	17	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326		David Weekly Homes	36	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Westchase Station	TH	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
370		Castleford	69	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
371	65'	Stamford	61	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
372	70'	Baybridge	102	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
373		Wakesbridge	86	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
374		Abbotsford	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
375		Chelmsford	100	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
376		Brentford	85	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
377		Kingsford	132	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
378		Stockbridge	68	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
411		Sturbridge	47	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
412		Stonebridge	66	$652.41	$615.00	6.08%	$306.79	$291.47	5.25%	$959.19	$906.47	$52.72	5.82%
414		Woodbridge	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
430		Vineyards	120	$652.41	$615.00	6.08%	$277.83	$233.50	18.98%	$930.24	$848.50	$81.74	9.63%
Cavendish	TH	Cavendish	90	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Gables Residential III		Gables Residential III	615	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Arlington Park Condos		Arlington Park Condos	76	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Gables Commercial		*Gables Commercial*	0.94	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
419		*Westchase Early Learning Cente*	1.73	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/1		*CVS*	1.42	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/2		*Applebees*	1.04	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/3		*Burger King*	1.69	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/4		*Office*	2	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
324C-5		Residential	51	$652.41	$615.00	6.08%	$187.98	$152.50	23.27%	$840.39	$767.50	$72.89	9.50%
324C-6		Ave @ Westchase	1.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-3		Ave @ Westchase	0.57	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-4		Ave @ Westchase	3.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
332		Morton Plant Mease	2.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%

Serial Number
26-02325H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Holly Botkin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2026 -2027 Budget

in the matter of Westchase CDD Board of Supervisors Meeting on 8/4/26 at 4:00 PM

See Attached

in the Court, was published in said newspaper by print in the

issues of 7/3/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Holly W. Botkin

Holly Botkin

Sworn to and subscribed, and personally appeared by physical presence before me,

24th day of July, 2026 A.D.

by Holly Botkin who is personally known to me.

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2026-2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATION AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION AND ENFORCEMENT OF THE SPECIAL ASSESSMENTS; AND NOTICE OF THE REGULAR BOARD OF SUPERVISORS MEETING

The Board of Supervisors (the "**Board**") of the Westchase Community Development District (the "**District**") will hold two public hearings and a regular meeting on **August 4, 2026, at 4:00 p.m.** at the Westchase Swim and Tennis Center, 10405 Countryway Boulevard, Tampa, FL 33626.

The purpose of the first public hearing is to receive public comment and objections on the District's budget for the Fiscal Year beginning October 1, 2026 and ending September 30, 2027 ("**Fiscal Year 2026/2027 Budget**"). The first public hearing is being conducted pursuant to Chapter 190, Florida Statutes.

The purposes of the second public hearing is to consider the imposition of special assessments to fund the District's proposed Fiscal Year 2026/2027 Budget for the operation and maintenance of the District, to consider the adoption of an assessment roll, and to provide for the levy, collection, and enforcement of the assessments. The special assessments will be imposed upon the lands located within the District; a depiction of which lands is shown below. The second public hearing is being conducted pursuant to Florida law, including Chapters 190 and 197, Florida Statutes.

At the conclusion of the public hearings, the Board will, by resolution, adopt a final Fiscal Year 2026/2027 Budget. At the conclusion of the public hearings the Board will also, by resolution, provide for the levy, collection, and enforcement of the special assessments, and certify an assessment roll.

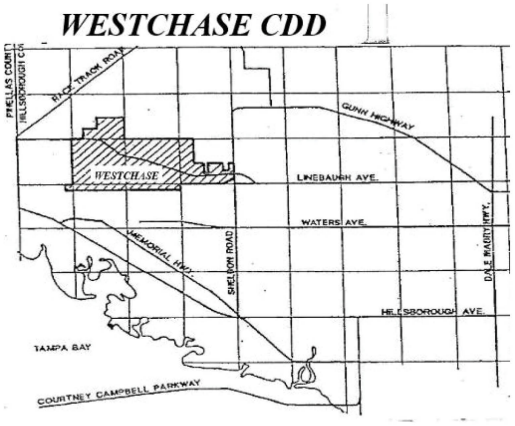
A regular Board meeting will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed Fiscal Year 2026/027 Budget, the preliminary assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2502 N. Rocky Point Drive, Suite 1000, Tampa, FL 33607, Ph: (813) 474-7385, during normal business hours, or be emailing the District Manager at Heather@hikaicorp.com. In accordance with Section 189.016(4), Florida Statutes, the proposed Fiscal Year 2026/2027 Budget will be posted on the District's website at least 2 days before the meeting (https://www.westchasecdd.com).

The special assessments are annually recurring assessments. These operations and maintenance assessments are comprised of two categories. The General Fund Operation and Maintenance Assessments fund the District's general administrative, operations and maintenance budget. The Special Fund Operations and Maintenance Assessments fund the operation and maintenance budget that is specific to the identified neighborhood or geographic area, as set forth below. The table below presents the proposed schedule of operations and maintenance assessments for Fiscal Year 2026/2027. Amounts are preliminary and subject to change at the hearing. The amounts are subject to early payment discount as afforded by law.

The District previously adopted annual operation and maintenance assessments for all of the land within the District, pursuant to Section 197.3632(4), Florida Statutes. The proposed operation and maintenance assessments for property within the District is proposed to increase, and the proposed schedule of assessments for such property is set forth below. The lien amount serves as the "maximum rate" authorized by law for operation and maintenance special assessments on the land, and no assessments hearing shall be held in future years, unless the assessments are proposed to be increased, or another criterion within Section 197.3632(4), Florida Statutes is met.

The table below presents the proposed schedule of the O&M Assessments. Amounts are preliminary and subject to change at the meeting and in any future year.



WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
Table of Proposed FY 2026/2027 Special Assessments for Operations and Maintenance

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

			General Fund			Special Funds			Total Assessments			
Section	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
104	Wycliffe	30	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	Bennington	108	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	Woodbay	163	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
111	Berkley Square	122	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
115	Glenfield	101	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
117	Keswick Forest	64	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
121	Shopping Center	9.9	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
122	Shopping Center	7.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
201	Glencliff	48	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
203	Harbor Links	109	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
205	Harbor Links Estates	63	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
211	The Enclave	108	$652.41	$615.00	6.08%	$244.77	$262.40	-6.72%	$897.18	$877.40	$19.78	2.25%
214	Saville Rowe	36	$652.41	$615.00	6.08%	$450.62	$450.62	0.00%	$1,103.03	$1,065.62	$37.41	3.51%
225	Ayshire	49	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
227	Cheshire	81	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
229	Derbyshire	105	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
123/125	Epic Properties	400	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
221/223	Radcliffe	154	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
231a	7/11	1.17	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231b	Primrose	1.27	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231c	Professional Center	1.82	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
235/240	Professional Center	4.58	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Remax Real Estate	Remax Real Estate	0.53	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Golf Course	Golf Course	58	$120.44	$113.80	5.84%	$0.00	$0.00	n/a	$120.44	$113.80	$6.64	5.84%
302	Greensprings	60	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
303	Greencrest	54	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
304	Greenhedges	53	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
305	Greenmont	41	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
306	Greendale	59	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
307	Greenpoint	153	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	Village Green	10	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	Village Green	67	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	Village Green	13	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
323	Westpark Village	77	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Westpark Village	10	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Westpark Village	37	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Westpark Village	24	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Westpark Village	40	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Westpark Village	6	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
325A	Westpark Village	50	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Westpark Village	30	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Westpark Village	17	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	David Weekly Homes	36	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Westchase Station	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%

			General Fund			Special Funds			Total Assessments			
Section	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
370	Castleford	69	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
371	Stamford	61	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
372	Baybridge	102	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
373	Wakesbridge	86	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
374	Abbotsford	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
375	Chelmsford	100	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
376	Brentford	85	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
377	Kingsford	132	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
378	Stockbridge	68	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
411	Sturbridge	47	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
412	Stonebridge	66	$652.41	$615.00	6.08%	$306.79	$291.47	5.25%	$959.19	$906.47	$52.72	5.82%
414	Woodbridge	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
430	Vineyards	120	$652.41	$615.00	6.08%	$277.83	$233.50	18.98%	$930.24	$848.50	$81.74	9.63%
Cavendish	Cavendish	90	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Gables Residential III	Gables Residential III	615	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Arlington Park Condos	Arlington Park Condos	76	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Gables Commercial	*Gables Commercial*	0.94	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
419	*Westchase Early Learning Cente*	1.73	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/1	*CVS*	1.42	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/2	*Applebees*	1.04	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/3	*Burger King*	1.69	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/4	*Office*	2	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
324C-5	Residential	51	$652.41	$615.00	6.08%	$187.98	$152.50	23.27%	$840.39	$767.50	$72.89	9.50%
324C-6	Ave @ Westchase	1.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-3	Ave @ Westchase	0.57	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-4	Ave @ Westchase	3.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
332	Morton Plant Mease	2.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%

The O&M Assessments will appear on November 2026 Hillsborough County property tax bill. The amount shown includes all applicable collection costs. The property owner is eligible for a discount of up to 4% if paid early.

By operation of law, the District's assessments each year constitute a lien against benefitted property located within the District, just as do each year's property taxes. For Fiscal Year 2026/2027, the District intends to have the Tax Collector for Hillsborough County, Florida collect the assessments imposed on the benefitted property within the District. **It is important to pay your assessment, since failure to pay will cause a tax certificate to be issued against the property which may result in loss of title.** The District's decision to collect assessments on the tax roll does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development District. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting.

There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (813) 474-7385 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 or 1-800-955-8771 (TTY), or 1-800-955-8770 (voice) for aid in contacting the District Office. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

Please note that all affected property owners have the right to appear at the public hearings and meeting and may also file written objections with the District Manager within twenty (20) days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at public hearings or meeting is advised that person will need a record of 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 such appeal is to be based.

Westchase Community Development District
Heather Dilley, District Manager
July 3, 2026

26-02325H

Serial Number
26-02364H

Business Observer

Published Weekly
Tampa, Hillsborough County, Florida

COUNTY OF HILLSBOROUGH

STATE OF FLORIDA

Before the undersigned authority personally appeared Kelly Martin who on oath says that he/she is Publisher's Representative of the Business Observer a weekly newspaper published at Tampa, Hillsborough County, Florida; that the attached copy of advertisement,

being a Notice of Public Hearing to Consider the Adoption of the Fiscal Year 2027 Budget

in the matter of Westchase CDD Board of Supervisors Meeting on 8/4/26 at 4:00 PM

in the Court, was published in said newspaper by print in the

issues of 7/10/2026

Affiant further says that the Business Observer complies with all legal requirements for publication in chapter 50, Florida Statutes.

*This Notice was placed on the newspaper's website and floridapublicnotices.com on the same day the notice appeared in the newspaper.

Kelly Martin

Sworn to and subscribed, and personally appeared by physical presence before me,

10th day of July, 2026 A.D.

by Kelly Martin who is personally known to me.

Notary Public, State of Florida
(SEAL)

Pamela A Nelson
Comm.:HH 277515
Expires: Aug. 23, 2026
Notary Public - State of Florida

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2027 BUDGET; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) of the Westchase Community Development District (**"District"**) will hold a public hearing on **August 4, 2026, at 4:00 p.m. at the Westchase Swim and Tennis Center, 10405 Countryway Boulevard, Tampa, FL 33626** for the purpose of hearing comments and objections on the adoption of the proposed budget (**"Proposed Budget"**) of the District for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"Fiscal Year 2027"**). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o Kai, 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607, Ph: 813-565-4663 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at https://www.westchasecdd.com

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least three (3) business days prior to the meeting. 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), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of 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 such appeal is to be based.

Waterset Central Community Development District
District Manager
July 10, 2026

26-02364H

RESOLUTION 2026-12

A RESOLUTION OF THE WESTCHASE COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in 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 District, pursuant to the provisions of Sections 189.016(3) and 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 general purpose 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 August 4, 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, the District Manager posted the Proposed Budget on the District's website at least two (2) days prior to the public hearing, pursuant to Section 189.016(4), *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 WESTCHASE COMMUNITY DEVELOPMENT DISTRICT;

Section 1. The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

Section 2. Budget

a. That the Board of Supervisors has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager, and the office of the Recording Secretary, and hereby approves certain amendments thereto, as shown below.

b. That the Proposed Budget, as amended by the Board, and attached hereto as **Exhibit A**, is hereby adopted hereby in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (the "Adopted Budget"); provided, however, that the comparative figures contained in the adopted budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for the Fiscal Year 2025-2026 and/or revised projections for Fiscal Year 2026-2027.

c. That the Adopted Budget, as amended, shall be maintained in the office of the District Manager, and the office of the Recording Secretary, and identified as "The Budget for the Westchase Community Development District for the Fiscal Year Beginning October 1, 2026 and Ending September 30, 2027."

d. The final Adopted Budget shall be posted by the District Manager on the District's website, pursuant to Section 189.016(4), *Florida Statutes*.

Section 3. Appropriations

There is hereby appropriated out of the revenues of the Westchase Community Development District, for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 the sums 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 4. Budget Amendments

Pursuant to Section 189.016, *Florida Statutes,* the District at any time within Fiscal Year 2026-2027, or within sixty (60) days following the end of Fiscal Year 2026-2027, 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 authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase, and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. By Resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

d. Any other budget amendments shall be adopted by Resolution, and shall be consistent with Florida law.

Section 5. 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 6. Effective Date. This Resolution shall take effect upon passage and adoption of this Resolution by the Board.

Introduced, considered favorably, and adopted this 4th day of August, 2026.

Attested By:

Westchase Community Development District

_____
Print Name:_____
Secretary/Assistant Secretary

_____
Print Name:_____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Fiscal Year 2026-2027 Adopted Budget

Exhibit A

Adopted Budget to be attached

Westchase

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 4, 2026 Meeting

Kindness. Action. Innovation.

Westchase Community Development District
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Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 3,067,021	$ 3,419,223	$ 3,608,406	$ 3,608,417	$ -	$ 3,608,417	$ 3,799,264
	Operations & Maintenance Assessments - Discounts	(113,265)	(124,652)	(144,336)	(133,068)	-	(133,068)	(151,971)
	Miscellaneous Revenue	4,897	9,375	800	3,652	-	3,652	800
	Interest - Investments	131,860	75,695	26,000	$45,251	-	45,251	26,000
	Interest - Tax Collector	4,303	6,434	1,500	4,760	-	4,760	1,500
	Pavillion Rental	15,847	18,122	5,000	8,125	-	8,125	5,000
	Lease Revenue	20,899	20,899	20,899	-	20,899	20,899	20,899
	Insurance Proceeds	-	611	-	2,500	-	2,500	-
	Total Revenue	**3,131,562**	**3,425,707**	**3,518,269**	**3,539,636**	**20,899**	**3,560,535**	**3,701,492**
II.	**Expenditures**							
	General Administrative							
	P/R- Board of Supervisors	20,000	18,000	19,000	15,400	3,600	19,000	24,000
	Payroll Taxes	1,530	1,377	1,454	352	117	469	1,836
	Professional Services - Management Consulting Services	123,734	129,233	128,683	95,234	32,172	127,406	128,688
	Professional Services - Recording Secretary	12,224	20,600	16,639	11,452	16,412	27,864	21,500
	Professional Services - Auditing Services	7,800	7,800	7,800	7,900	-	7,900	7,900
	Professional Services - Engineering Services	47,140	115,980	75,000	47,550	81,560	129,110	103,000
	Professional Services - Legal Services	75,791	91,465	125,000	73,346	83,628	156,974	115,000
	Legal Advertisements	9,040	2,634	6,500	652	5,837	6,489	6,300
	Insurance Property & GL	56,469	57,702	62,116	52,546	-	52,546	59,870
	Regulatory & Permit Fees	175	225	175	175	-	175	175
	Credit Card Fees	625	755	1,100	310	103	414	600
	Postage & Printing	514	6,289	5,000	1	3,402	3,403	3,500
	Printing & Binding	128	-	300	-	300	300	300
	County Assessment Collection Fee	59,075	43,865	68,384	69,507	-	69,507	75,985
	Office Supplies - Administrative	160	120	120	842	281	1,122	600
	Administrative Contingency	6,905	7,301	9,363	2,700	7,103	9,803	7,900
	Total Administrative	**421,310**	**503,346**	**526,634**	**377,967**	**234,515**	**612,482**	**557,154**
	Physical Environment							
	Right of Ways							
	P/R - Field Staff Salaries	280,378	265,094	310,000	223,379	74,460	297,839	334,800
	P/R - Field Staff Benefits	113,529	103,060	104,000	61,884	46,411	108,295	108,300
	P/R - Field Staff Overtime	32,258	34,458	36,000	28,776	4,582	33,358	33,400
	P/R - Field Staff Bonus	18,500	47,000	40,000	37,500	-	37,500	40,000
	FICA Taxes	38,579	38,256	50,000	22,159	7,386	29,545	35,100
	Professional Services - Landscape Architect	25,984	14,683	25,000	13,667	6,667	20,334	18,000

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Contracts - Other Services	19,560	19,560	20,000	14,670	4,890	19,560	-
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	19,560
Contracts - Landscaping Maintenance	501,905	755,725	708,000	568,500	189,501	758,001	758,004
Contracts - Mulch	150,000	75,000	147,592	150,000	-	150,000	147,592
Contracts - Plant Replacement	112,499	32,706	140,000	96,430	32,143	128,573	72,700
Contracts - Road Cleaning	11,430	7,196	9,843	13,500	6,750	20,250	27,000
Contracts - Trees & Trimming	94,900	101,460	72,000	81,803	16,377	98,180	108,512
Contracts - Pest Control	561	780	730	729	78	807	312
Contracts - Police	191,414	190,010	185,000	134,141	41,766	175,907	185,000
Contracts - Security Alarms	641	641	781	481	120	601	480
Contracts - Entry Fountain	-	-	-	-	-	-	10,800
Utility - General	30,512	38,085	23,275	30,549	3,750	34,299	34,300
Utility - Reclaimed Water	5,799	10,024	10,000	24,261	8,087	32,348	34,100
Utility - Streetlights	31,753	32,463	80,000	-	-	-	80,000
Fuel, Gasoline and Oil	15,292	15,470	16,500	14,769	612	15,381	20,500
Communication - Telephone / Field	5,003	6,578	9,000	2,696	5,791	8,487	6,900
Insurance - POL & Crime	6,094	-	6,703	5,670	-	5,670	6,722
R&M - General	69,952	49,186	60,000	230,100	76,700	306,800	60,000
R&M - Equipment	22,824	19,293	20,000	17,524	5,841	23,366	20,000
R&M - Grounds	233,560	294,861	125,000	136,333	45,444	181,777	136,900
R&M - Irrigation	64,710	210,019	80,000	39,016	13,005	52,021	80,000
R&M - Sidewalks / Hardscape	21,310	148,797	26,000	92,415	-	92,415	26,000
R&M - Signage	-	357	6,000	39,605	13,202	52,807	6,000
R&M - Walls and Signage	43,129	43,324	32,500	33,123	10,104	43,227	32,000
R&M - Hurricane Expenses	-	384,410	10,000	-	10,000	10,000	10,000
Office Supplies	696	4,319	3,500	982	327	1,309	3,500
Operating Supplies - General	3,507	632	3,000	401	134	535	3,000
Operating Supplies - Uniforms	942	881	600	960	-	960	1,000
Supplies - Misc.	-	-	600	39	561	600	-
Cleaning Services	6,635	6,600	6,800	4,950	1,650	6,600	6,800
Subscriptions and Memberships	6,432	1,474	4,000	887	296	1,183	4,000
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Physical Environment Contingency	3,363	58,475	250,000	82,651	27,550	110,202	269,560
Holiday Lights & Decorations	11,964	12,251	20,000	8,937	-	8,937	20,000
Total Right of Ways	**2,175,615**	**3,023,128**	**2,643,424**	**2,213,487**	**655,184**	**2,868,671**	**2,761,842**
Common Areas							
R&M - General	113,465	95,005	30,000	45,235	15,078	60,313	68,600
R&M - Boardwalks	-	-	700	-	-	-	-

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
R&M - Brick Pavers	1,242	-	1,200	1,500	500	2,000	-
R&M - Grounds	344	7,497	1,500	6,314	2,105	8,418	4,000
R&M - Signage	69	-	1,400	584	195	779	1,400
R&M - Walls and Signage	5,298	1,822	4,000	2,900	967	3,867	7,500
Contracts - Water Feature Fountain	-	-	-	-	-	-	-
Misc - Internet Services	7,344	8,562	7,391	8,884	2,961	11,845	9,800
Impr - Park	36,360	42,011	125,000	35,999	12,000	47,999	125,000
Total Common Areas	**164,122**	**154,897**	**171,191**	**101,415**	**33,805**	**135,220**	**216,300**
Flood Control/Stormwater Management							
Contracts - Lake & Wetland	118,000	118,000	118,000	88,500	29,499	117,999	117,996
Contracts - Wetland Monitoring	-	-	-	-	-	-	-
Contracts - Fountain	7,260	8,420	8,820	13,199	1,350	14,549	1,200
Pond Mowings	-	-	-	-	-	-	-
R&M - Aquascaping	9,785	-	15,000	-	-	-	15,000
R&M - Waterway Infrastructure	9,847	55,800	27,200	173,494	57,831	231,326	24,000
R&M - Fountain	1,914	5,165	8,000	1,458	486	1,944	8,000
R&M- Pond	-	-	-	-	-	-	-
Total Flood Control/Stormwater Management	**146,806**	**187,385**	**177,020**	**276,651**	**89,166**	**365,818**	**166,196**
Capital & Contingency Reserves							
Capital Outlay	941,745	-	-	-	-	-	-
Capital Outlay- Vehicles	56,542	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-
Total Capital & Contingency Reserves	**998,287**	**-**	**-**	**-**	**-**	**-**	**-**
Total Physical Environment	**3,484,830**	**3,365,410**	**2,991,635**	**2,591,554**	**778,156**	**3,369,710**	**3,144,338**
Total Expenditures	**3,906,140**	**3,868,756**	**3,518,269**	**2,969,521**	**1,012,671**	**3,982,192**	**3,701,492**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
IV. **Net Change in Fund Balance**	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
Fund Balance - Beginning	3,711,758	2,937,180	2,494,131	2,494,131	-	2,494,131	2,072,475
Fund Balance - Ending	**$ 2,937,180**	**$ 2,494,131**	**$ 2,494,131**	**$ 3,064,246**	**$ (991,772)**	**$ 2,072,475**	**$ 2,072,475**

Exhibit A
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	2,494,131
Net Change in Fund Balance - Fiscal Year 2026		(421,656)
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**2,072,475**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,191
	Subtotal	**3,191**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		833,713
Reserves - Erosion Control		60,000
Reserve - Roadyways - Prior Years		502,031
	Subtotal	**1,395,744**
Total Allocation of Available Funds		**1,398,935**
Total Unassigned (undesignated) Cash		**$ 673,539**

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL
The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures. The FY 2027 Proposed Budget includes $3,799,264 in on-roll assessment revenue.

SPECIAL ASSESSMENTS - DISCOUNTS
Reflects statutory early-payment discounts allowed by the Hillsborough County Tax Collector on Non-Ad Valorem assessments collected through the Tax Roll. Property owners receive a discount of up to 4% for paying their tax bill early, and the District budgets for the maximum potential reduction in collected assessments. The FY 2027 Proposed Budget includes ($151,971) for assessment discounts.

MISCELLANEOUS REVENUES
Represent s incidental or non-recurring income received by the District, such as clubhouse rental fees, vendor reimbursements, insurance recoveries, and other revenues that do not fall within a defined category. The FY 2027 Proposed Budget includes $800.

INTEREST INCOME
Interest earned on District operating funds held in bank accounts and permitted investments. Amounts vary based on cash balances, assessment receipt timing, and interest rates. The FY 2027 Proposed Budget includes $26,000.

INTEREST - TAX COLLECTOR
Reflects interest earnings remitted by the Hillsborough County Tax Collector on assessment funds held prior to disbursement to the District. The FY 2027 Proposed Budget includes $1,500.

PAVILION RENTAL
Reflects fees collected from residents and other parties for the rental and use of the District's pavilion and related amenity facilities. Rental revenue helps offset the cost of maintaining and operating these community amenities. The FY 2027 Proposed Budget includes $5,000.

LEASE REVENUE
Represents revenue received under recurring lease agreements with third parties for the use of District-owned property or facilities. Amounts are based on the contracted lease terms in place for the fiscal year. The FY 2027 Proposed Budget includes $20,899.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS (FKA) SUPERVISORS COMPENSATION
Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year. The FY 2027 Proposed Budget includes $24,000.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses. The FY 2027 Proposed Budget includes $1,836.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

Provides for management, accounting, administrative, and assessment services performed under the District's management agreement, including IT-related costs for processing the District's accounts payable, financial reporting, and budget activities. Services are performed by Inframark / Kai Connected for an annual amount of $128,688.

PROFESSIONAL SERVICES - RECORDING SECRETARY

Provides for the preparation and certification of official meeting minutes for all Board of Supervisors meetings and workshops, including transcription and document distribution. Services are performed by Richard Lee Recording at hourly meeting rates plus per-page transcription charges, with an annual amount of $21,500.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. Services are performed by Grau & Associates for an annual amount of $7,900.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, traffic engineering studies, and general consultation. Services are performed by Brletic Dvorak, Inc. and Vanasse Hangen Brustlin, with $103,000 included in the FY 2027 Proposed Budget.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Legal representation is provided by Erin McCormick Law P.A., with $115,000 included in the FY 2027 Proposed Budget.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law. The FY 2027 Proposed Budget includes $6,300.

INSURANCE PROPERTY & GL

Covers the District's annual premiums for general liability, public officials' liability, and property insurance. Coverage is provided by Egis Insurance Advisors (Public Insurance Risk), and the FY 2027 Proposed Budget includes $59,870 based on current asset values and projected premium adjustments.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency. The FY 2027 Proposed Budget includes $175.

CREDIT CARD FEES

Reflects merchant processing fees charged on credit card transactions associated with District facility rentals, amenity reservations, and other resident payment activity. Fees are calculated as a percentage of each transaction processed through the District's payment provider. The FY 2027 Proposed Budget includes $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc. The FY 2027 Proposed Budget includes $3,500.

PRINTING & BINDING

Provides for the printing, copying, and binding of meeting agenda packets, budget documents, and other official District materials prepared for Board members and the public. Costs are based on historical printing volume for regular Board meetings and required statutory documents. The FY 2027 Proposed Budget includes $300.

COUNTY ASSESSMENT COLLECTION FEE

The County Tax Collector charges an administrative fee for processing and remitting Non-Ad Valorem assessments collected on the Tax Roll. The amount is calculated as a percentage of total assessments collected. The FY 2027 Proposed Budget includes $75,985.

OFFICE SUPPLIES - ADMINISTRATIVE

Reflects the cost of routine office supplies used for District administrative functions, including paper, postage materials, printer supplies, and general office consumables. Amounts are based on historical usage for ongoing administrative operations. The FY 2027 Proposed Budget includes $600.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment. The FY 2027 Proposed Budget includes $7,900.

PHYSICAL ENVIRONMENT - RIGHT OF WAYS

P/R - FIELD STAFF SALARIES

Provides for the regular wages of the District's in-house field staff who perform routine maintenance, operations, and oversight activities throughout the community. Compensation is based on approved wage rates and budgeted staffing levels. The FY 2027 Proposed Budget includes $334,800.

P/R - FIELD STAFF BENEFITS

Covers the District's share of health insurance, retirement contributions, and other employee benefits provided to in-house field staff. Amounts are based on current benefit elections and projected premium adjustments for the fiscal year. The FY 2027 Proposed Budget includes $108,300.

P/R - FIELD STAFF OVERTIME

Provides for overtime wages paid to in-house field staff for hours worked beyond regular scheduled time, including storm response, after-hours emergencies, and special projects. Amounts are based on historical overtime trends. The FY 2027 Proposed Budget includes $33,400.

P/R - FIELD STAFF BONUS

Provides for performance-based bonuses and discretionary incentive payments to in-house field staff in recognition of service quality, attendance, and contributions to District operations. Amounts are based on Board-approved compensation policy. The FY 2027 Proposed Budget includes $40,000.

FICA TAXES

Provides for the employer share of Social Security and Medicare payroll taxes on wages paid to in-house field staff. Amounts are calculated as a statutory percentage of total taxable payroll. The FY 2027 Proposed Budget includes $35,100.

PROFESSIONAL SERVICES - LANDSCAPE ARCHITECT

Provides for landscape architecture and design consulting services related to common-area improvements, plant material selection, and long-term landscape planning across the District. Services are engaged on an as-needed basis to support ongoing maintenance and capital projects. The FY 2027 Proposed Budget includes $18,000.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Services are performed by OLM Inc. for an annual amount of $19,560.

CONTRACTS - LANDSCAPING MAINTENANCE

Provides for the contracted landscape maintenance services for the District, including routine mowing, fertilization, plant and turf care, and irrigation system inspections. Services are performed by Redtree Landscape Systems for an annual amount of $758,004.

CONTRACTS - MULCH

Covers the cost of replenishing mulch in common-area landscape beds throughout the District as part of the seasonal landscape program. Services are performed by Redtree Landscape Systems for an annual amount of $147,592.

CONTRACTS - PLANT REPLACEMENT

Provides for the replacement of trees, shrubs, annuals, and other plant material in common-area landscape beds as needed to maintain community appearance. Work is performed on an as-needed basis by the District's contracted landscape provider. The FY 2027 Proposed Budget includes $72,700.

CONTRACTS - ROAD CLEANING

Provides for street sweeping and roadway cleaning services performed across District-maintained roadways and parking areas. Services are performed by Bomac Construction Services / Tampa Bay Junk Removal for an annual amount of $27,000.

CONTRACTS - TREES & TRIMMING

Covers the cost of trimming, pruning, and removing trees and palms within the District's common areas as needed to maintain safety, visibility, and aesthetic standards. Work is performed by JNR Landscape Management and Pete's Tree & Crane Service on an as-needed basis. The FY 2027 Proposed Budget includes $108,512.

CONTRACT - PEST CONTROL

Provides for regularly scheduled pest prevention and treatment services throughout the District's right-of-way and common areas. Services are performed by Hughes Exterminators for an annual amount of $312.

CONTRACTS - POLICE

Provides for off-duty law enforcement patrols throughout the District performed by the Hillsborough County Sheriff's Office under an off-duty officer agreement coordinated through Off Duty Management. Services are budgeted at recurring monthly levels for an annual amount of $185,000.

CONTRACTS - SECURITY ALARMS

Provides for monitored alarm services protecting District facilities and equipment storage areas. Services are performed by ADT Security Services on a recurring monthly basis for an annual amount of $480.

CONTRACTS - ENTRY FOUNTAIN

Provides for the contracted maintenance and repair of the District's entry fountain. Services include routine inspections, cleaning, chemical balancing, and minor repairs to keep the system operating properly. Services are performed by Panther Pools for an annual amount of $10,800.

UTILITY - GENERAL

Covers the cost of electric service for irrigation pumps, common-area lighting, monument signs, and other utility usage throughout the District's right-of-way. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $34,300.

UTILITY - RECLAIMED WATER

Provides for reclaimed water service used for irrigation of District common areas and right-of-way landscaping. Service is provided by Hillsborough County Board of County Commissioners and billed based on monthly metered usage. The FY 2027 Proposed Budget includes $34,100.

UTILITY - STREETLIGHTS

Provides for electric utility service for streetlight operations throughout the District. Service is billed by the local utility provider based on usage and applicable utility rates. The FY 2027 Proposed Budget includes $80,000.

FUEL, GASOLINE & OIL

Provides for fuel, gasoline, oil, and related lubricants required to operate the District's vehicles and field equipment. Fuel is supplied by Palmdale Oil Co. and billed based on metered usage. The FY 2027 Proposed Budget includes $20,500.

COMMUNICATION - TELEPHONE / FIELD

Covers the cost of telephone and data services for the District's field office and operational staff, including landline, mobile, and data plan charges. Services are provided by Charter Communications and Verizon. The FY 2027 Proposed Budget includes $6,900.

INSURANCE - POL & CRIME

Provides for the District's public officials' liability and crime insurance coverage protecting Board members, staff, and District assets against errors, omissions, and dishonest acts. Coverage is provided through the District's insurance broker. The FY 2027 Proposed Budget includes $6,722.

R&M - GENERAL

Covers general repair and maintenance expenses for District right-of-way infrastructure not captured in dedicated R&M categories. Funds support routine corrective work performed by in-house staff and outside vendors as needed. The FY 2027 Proposed Budget includes $60,000.

R&M - EQUIPMENT

Provides for the repair and maintenance of District-owned vehicles, mowers, trailers, and other field equipment used by in-house staff. Costs include parts, service labor, tires, and routine preventative maintenance. The FY 2027 Proposed Budget includes $20,000.

R&M - GROUNDS

Provides for unscheduled grounds repair and maintenance work performed throughout the District's right-of-way, including turf restoration, soil amendments, drainage repairs, and other corrective landscape work. Services are performed on an as-needed basis. The FY 2027 Proposed Budget includes $136,900.

R&M - IRRIGATION

Covers the cost of routine and unscheduled repairs to the District's irrigation systems, including controllers, valves, lines, and sprinkler heads throughout the common areas and right-of-way. Services are performed by Redtree Landscape Systems on an as-needed basis. The FY 2027 Proposed Budget includes $80,000.

R&M - SIDEWALKS / HARDSCAPE

Covers the cost of repair and maintenance for sidewalks, curbs, paver areas, and other hardscape elements within the District's right-of-way. Work is performed on an as-needed basis to address tripping hazards and surface deterioration. The FY 2027 Proposed Budget includes $26,000.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District. The FY 2027 Proposed Budget includes $6,000.

R&M - WALLS AND SIGNAGE

Provides for the repair, painting, and structural maintenance of community perimeter walls, monument structures, and signage throughout the District. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $32,000.

R&M - HURRICANE EXPENSES

Reserves funding for storm-related cleanup, repairs, and recovery activities following hurricanes and severe weather events that affect the District. Eligible expenses include debris removal, emergency repairs, and replacement of damaged infrastructure. The FY 2027 Proposed Budget includes $10,000.

OFFICE SUPPLIES - FIELD

Reflects the cost of office supplies used by the District's field operations team, including printing, paper, and basic consumables for the field office. Amounts are based on historical usage. The FY 2027 Proposed Budget includes $3,500.

OPERATING SUPPLIES - GENERAL

Provides for general operating supplies used by in-house field staff in the course of routine maintenance activities, including small tools, hardware, fasteners, and similar consumables. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $3,000.

OPERATING SUPPLIES - UNIFORMS

Covers the cost of work uniforms, shirts, safety footwear, and related apparel provided to in-house field staff for daily operations. Amounts are based on the number of staff and standard replacement cycles. The FY 2027 Proposed Budget includes $1,000.

CLEANING SERVICES

Provides for janitorial and cleaning services performed at the District's field office, restrooms, and other operational facilities. Services are scheduled on a recurring basis to maintain a clean and sanitary work environment. The FY 2027 Proposed Budget includes $6,800.

SUBSCRIPTIONS & MEMBERSHIPS

Provides for annual subscriptions, professional memberships, and software licensing fees that support District operations and Board member participation in industry organizations. Amounts are based on current memberships and renewal cycles. The FY 2027 Proposed Budget includes $4,000.

CONFERENCES & SEMINARS

Provides for Board member and staff attendance at training conferences, seminars, and continuing education events related to District governance and operations. Costs include registration fees and related approved travel expenses. The FY 2027 Proposed Budget includes $1,000.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year. The FY 2027 Proposed Budget includes $269,560.

HOLIDAY LIGHTS & DECORATIONS

Provides for the installation, maintenance, and removal of seasonal holiday lighting and decorations at District entry monuments and common areas. Work is performed by a contracted vendor on an annual schedule. The FY 2027 Proposed Budget includes $20,000.

COMMON AREAS

R&M - GENERAL - COMMON AREAS

Covers general repair and maintenance work performed in the District's common areas not captured in dedicated R&M line items. Funds support corrective work for amenities, structures, and other shared facilities throughout the year. The FY 2027 Proposed Budget includes $68,600.

R&M - GROUNDS - COMMON AREAS

Provides for unscheduled grounds repair and restoration work in the District's common-area landscape beds, parks, and gathering spaces. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $4,000.

R&M - SIGNAGE - COMMON AREAS

Covers the cost of repairing, replacing, or maintaining common-area signage including park signs, directional signs, and informational signage. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $1,400.

R&M - WALLS AND SIGNAGE - COMMON AREAS

Provides for the repair and maintenance of common-area perimeter walls and signage structures, including painting, structural repair, and graffiti removal. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $7,500.

MISC - INTERNET SERVICES

Provides for internet service at District common-area facilities supporting connected systems such as security cameras, irrigation controllers, and Wi-Fi access. Service is provided by Spectrum Business on a recurring monthly basis. The FY 2027 Proposed Budget includes $9,800.

IMPROVEMENTS - PARK

Reserves funding for capital improvements to District parks and recreation areas, including playground equipment upgrades, site furnishings, and related enhancements. Projects are approved by the Board on an as-needed basis. The FY 2027 Proposed Budget includes $125,000.

FLOOD CONTROL / STORMWATER MANAGEMENT

CONTRACTS - LAKE & WETLAND

Provides for the contracted services to treat and maintain the District's stormwater ponds, lakes, and aquatic vegetation, including algae control, shoreline management, water quality monitoring, and midge control. Services are performed by A&B Aquatics for an annual amount of $117,996.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond fountains that support water circulation and aeration, including routine inspections, cleaning, repairs, and operational adjustments. Services are performed by Fountain Design Group for an annual amount of $1,200.

R&M - AQUASCAPING

Covers unscheduled repair and improvement work for shoreline and littoral plantings within the District's stormwater ponds and lakes. Work supports erosion control, water quality, and aesthetic appearance and is performed on an as-needed basis. The FY 2027 Proposed Budget includes $15,000.

R&M - WATERWAY INFRASTRUCTURE

Provides for the repair and maintenance of stormwater conveyance infrastructure including outfall structures, weirs, control structures, and bank stabilization. Work is performed by qualified contractors on an as-needed basis to maintain proper flood control function. The FY 2027 Proposed Budget includes $24,000.

R&M - FOUNTAIN

Covers unscheduled repair work and parts replacement for the District's pond fountains beyond routine contracted maintenance. Work is performed on an as-needed basis to restore proper operation. The FY 2027 Proposed Budget includes $8,000.

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 002 - Harbor Links

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 56,137	$ 59,877	$ 60,182	$ 60,182	$ -	$ 60,182	$ 70,712
	Operations & Maintenance Assessments - Discounts	(2,073)	(2,183)	(2,407)	(2,219)	-	(2,219)	(2,828)
	Interest - Investments	10,527	6,828	500	6,062	-	6,062	500
	Gate Bar Code/Remotes	65	757	-	398	-	398	-
	Total Revenue	**64,656**	**65,279**	**58,275**	**64,423**	**-**	**64,423**	**68,383**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	1,081	1,154	1,204	1,159	45	1,204	1,414
	Misc.- Credit Card Fees	3	30	15	15	-	15	15
	Total Administrative	**1,084**	**1,184**	**1,219**	**1,174**	**45**	**1,219**	**1,429**
	Right of Ways							
	Communication - Teleph - Field	3,729	3,024	3,300	4,007	1,336	5,342	6,184
	Electricity - Streetlighting	6,988	6,099	5,500	5,038	1,679	6,717	6,508
	Insurance - General Liability	2,468	2,276	3,000	2,538	-	2,538	3,000
	R&M - General	14,342	17,905	19,700	31,737	-	31,737	25,000
	R&M - Gate	7,721	10,632	5,794	10,186	-	10,186	6,500
	Reserve - Roadways	-	-	19,762	-	19,762	19,762	19,762
	Total Right of Ways	**35,248**	**39,936**	**57,056**	**53,506**	**22,777**	**76,283**	**66,954**
	Total Expenditures	**36,332**	**41,120**	**58,275**	**54,680**	**22,822**	**77,502**	**68,383**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	28,324	24,159	-	9,743	(22,822)	(13,079)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,762	-	19,762	19,762	19,762
	Total Other Financing Sources (Uses)	**-**	**-**	**19,762**	**-**	**19,762**	**19,762**	**19,762**
IV.	**Net Change in Fund Balance**	28,324	24,159	19,762	9,743	(3,060)	6,683	19,762
	Fund Balance - Beginning	359,304	387,628	411,787	411,787	-	411,787	418,470
	Fund Balance - Ending	**$ 387,628**	**$ 411,787**	**$ 431,549**	**$ 421,530**	**$ (3,060)**	**$ 418,470**	**$ 438,232**

Exhibit B
General Fund 002 - Harbor Links
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	411,787
Net Change in Fund Balance - Fiscal Year 2026		6,683
Total Funds Available (Estimated) - 9/30/2026		**418,470**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		667
	Subtotal	**667**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		9,555
Reserve - Roadways - Prior Years		177,921
	Subtotal	**187,476**
Total Allocation of Available Funds		**188,143**
Total Unassigned (undesignated) Cash	**$**	**230,327**

Notes

Anticipated Replacement Year	2026
Anticipated Replacement Costs	$168,000.00
Anticipated Reserve Balance	$168,000.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 003 - The Enclave

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 18,057	$ 26,744	$ 28,339	$ 28,339	$ -	$ 28,339	$ 26,435
	Operations & Maintenance Assessments - Discounts	(667)	(975)	(1,134)	(1,045)	-	(1,045)	(1,057)
	Interest - Investments	286	101	151	52	-	52	151
	Total Revenue	**17,676**	**25,870**	**27,356**	**27,346**	**-**	**27,346**	**25,529**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	348	515	567	546	21	567	529
	Total Administrative	**348**	**515**	**567**	**546**	**21**	**567**	**529**
	Right of Ways							
	Electricity - Streetlighting	24,181	24,212	26,500	18,610	5,587	24,197	25,000
	Total Right of Ways	**24,181**	**24,212**	**26,500**	**18,610**	**5,587**	**24,197**	**25,000**
	Total Expenditures	**24,529**	**24,727**	**27,067**	**19,156**	**5,608**	**24,764**	**25,529**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,853)	1,143	289	8,190	(5,608)	2,582	-
IV.	**Net Change in Fund Balance**	(6,853)	1,143	289	8,190	(5,608)	2,582	-
	Fund Balance - Beginning	10,366	3,513	4,656	4,656	-	4,656	7,238
	Fund Balance - Ending	**$ 3,513**	**$ 4,656**	**$ 4,945**	**$ 12,846**	**$ (5,608)**	**$ 7,238**	**$ 7,238**

Exhibit C
General Fund 003 - The Enclave
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	4,656
Net Change in Fund Balance - Fiscal Year 2026		2,582
Total Funds Available (Estimated) - 9/30/2026		**7,238**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,030
	Subtotal	**3,030**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		205
Reserve - Roadways - Prior Years		-
	Subtotal	**205**
Total Allocation of Available Funds		**3,235**
Total Unassigned (undesignated) Cash	**$**	**4,003**

Notes

(1) Operating reserves were reduced to cover Unassigned Cash

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 004 - Saville Row

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 9,047	$ 16,168	$ 16,222	$ 16,222	$ -	$ 16,222	$ 16,222
	Operations & Maintenance Assessments - Discounts	(334)	(589)	(649)	(598)	-	(598)	(649)
	Interest - Investments	109	26	80	-	-	-	80
	Gate Bar Code/Remotes	65	277	-	173	-	173	-
	Total Revenue	**8,887**	**15,882**	**15,653**	**15,797**	**-**	**15,797**	**15,653**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	174	312	324	312	12	324	324
	Misc.- Credit Card Fees	3	11	4	7	-	7	4
	Total Administrative	**177**	**323**	**328**	**319**	**12**	**331**	**328**
	Right of Ways							
	Communication - Teleph - Field	1,980	1,980	1,980	1,879	626	2,506	2,700
	Electricity - Streetlighting	388	375	300	-	-	-	300
	Insurance - General Liability	4,495	3,979	4,796	4,057	-	4,057	4,796
	R&M - General	5,439	-	1,500	3,500	1,167	4,667	1,500
	R&M - Gate	2,213	1,433	1,500	758	253	1,011	1,500
	Reserve - Roadways	-	-	3,300	309	2,991	3,300	4,529
	Total Right of Ways	**14,515**	**7,767**	**13,376**	**10,504**	**5,036**	**15,541**	**15,325**
	Total Expenditures	**14,692**	**8,090**	**13,704**	**10,823**	**5,048**	**15,871**	**15,653**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,805)	7,792	1,949	4,974	(5,048)	(74)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,300	-	3,300	3,300	4,529
	Total Other Financing Sources (Uses)	**-**	**-**	**3,300**	**-**	**3,300**	**3,300**	**4,529**
IV.	**Net Change in Fund Balance**	(5,805)	7,792	5,249	4,974	(1,748)	3,226	4,529
	Fund Balance - Beginning	3,998	(1,807)	5,985	5,985	-	5,985	9,211
	Fund Balance - Ending	**$ (1,807)**	**$ 5,985**	**$ 11,234**	**$ 10,959**	**$ (1,748)**	**$ 9,211**	**$ 13,740**

Exhibit D
General Fund 004 - Saville Row
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	5,985
Net Change in Fund Balance - Fiscal Year 2026		3,226
Total Funds Available (Estimated) - 9/30/2026		**9,211**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		20
	Subtotal	**20**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,234
	Subtotal	**5,234**
Total Allocation of Available Funds		**5,254**
Total Unassigned (undesignated) Cash	**$**	**3,957**

Notes

Anticipated Replacement Year	2035
Anticipated Replacement Costs	$59,691.60
Anticipated Reserve Balance	$59,691.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 005 - Commercial Road

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 5,520	$ 6,052	$ 6,052	$ 6,052	$ -	$ 6,052	$ 6,052
	Operations & Maintenance Assessments - Discounts	(204)	(221)	(242)	(223)	-	(223)	(242)
	Interest - Investments	1,609	1,072	150	965	-	965	150
	Total Revenue	**6,925**	**6,903**	**5,960**	**6,794**	**-**	**6,794**	**5,960**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	106	117	121	117	4	121	121
	Total Administrative	**106**	**117**	**121**	**117**	**4**	**121**	**121**
	Right of Ways							
	R&M - General	-	-	5,000	-	-	-	5,000
	Reserve - Roadways	-	-	839	-	-	-	839
	Total Right of Ways	**-**	**-**	**5,839**	**-**	**-**	**-**	**5,839**
	Total Expenditures	**106**	**117**	**5,960**	**117**	**4**	**121**	**5,960**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	6,819	6,786	-	6,677	(4)	6,673	-
IV.	**Net Change in Fund Balance**	6,819	6,786	-	6,677	(4)	6,673	-
	Fund Balance - Beginning	55,836	62,655	69,441	69,441	-	69,441	76,114
	Fund Balance - Ending	**$ 62,655**	**$ 69,441**	**$ 69,441**	**$ 76,118**	**$ (4)**	**$ 76,114**	**$ 76,114**

Exhibit E
General Fund 005 - Commercial Road
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	69,441
Net Change in Fund Balance - Fiscal Year 2026		6,673
Total Funds Available (Estimated) - 9/30/2026		**76,114**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,280
Reserve - Roadways - Prior Years		14,250
	Subtotal	**15,530**
Total Allocation of Available Funds		**15,530**
Total Unassigned (undesignated) Cash	**$**	**60,584**

Notes

Anticipated Replacement Year	2032
Anticipated Replacement Costs	$15,780.00
Anticipated Reserve Balance	$15,780.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 102 - The Greens

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 406,350	$ 440,316	$ 440,564	$ 440,565	$ -	$ 440,565	$ 462,511
	Operations & Maintenance Assessments - Discounts	(15,006)	(16,052)	(17,623)	(16,247)	-	(16,247)	(18,500)
	Interest - Investments	6,916	3,385	700	2,490	-	2,490	700
	Other Miscellaneous Revenue	386	341	-	-	-	-	-
	Gate Bar Code/Remotes	2,588	3,084	-	2,226	-	2,226	-
	Insurance Reimbursements	-	-	-	3,093	-	3,093	-
	Total Revenue	**401,234**	**431,074**	**423,641**	**432,127**	**-**	**432,127**	**444,710**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	7,827	8,487	8,811	8,486	325	8,811	9,250
	Misc.- Credit Card Fees	108	136	80	87	-	87	80
	Total Administrative	**7,935**	**8,623**	**8,891**	**8,573**	**325**	**8,898**	**9,330**
	Right of Ways							
	Contracts - Security Services	246,030	258,181	240,977	201,954	69,000	270,954	269,624
	Contracts - Pest Control	225	240	240	155	60	215	240
	Communication - Teleph - Field	2,004	2,064	2,100	1,867	531	2,398	2,832
	Insurance - General Liability	1,673	1,581	2,119	1,793	326	2,119	1,972
	R&M - General	141,686	231,611	20,000	(190,692)	-	(190,692)	20,000
	R&M - Gate	15,043	8,206	10,000	6,839	2,280	9,118	10,000
	Electricity - Streetlighting	69,960	68,973	68,712	53,720	17,907	71,627	68,712
	Reserve - Roadways	-	-	62,000	-	62,000	62,000	62,000
	Total Right of Ways	**476,621**	**570,856**	**406,148**	**75,635**	**152,104**	**227,739**	**435,380**
	Total Expenditures	**484,556**	**579,479**	**415,039**	**84,208**	**152,429**	**236,637**	**444,710**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,322)	(148,405)	8,602	347,919	(152,429)	195,490	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	62,000	-	62,000	62,000	62,000
	Total Other Financing Sources (Uses)	**-**	**-**	**62,000**	**-**	**62,000**	**62,000**	**62,000**
IV.	**Net Change in Fund Balance**	(83,322)	(148,405)	70,602	347,919	(90,429)	257,490	62,000
	Fund Balance - Beginning	245,048	161,726	13,321	13,321	-	13,321	270,811
	Fund Balance - Ending	**$ 161,726**	**$ 13,321**	**$ 83,923**	**$ 361,240**	**$ (90,429)**	**$ 270,811**	**$ 332,811**

Exhibit F
General Fund 102 - The Greens
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	13,321
Net Change in Fund Balance - Fiscal Year 2026		257,490
Total Funds Available (Estimated) - 9/30/2026		**270,811**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		8,120
	Subtotal	**8,120**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,201
	Subtotal	**5,201**
Total Allocation of Available Funds		**13,321**
Total Unassigned (undesignated) Cash	**$**	**257,490**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$1,044,939.60
Anticipated Reserve Balance	$1,044,939.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 103 - Stonebridge

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 16,056	$ 19,237	$ 19,237	$ 19,237	$ -	$ 19,237	$ 20,248
	Operations & Maintenance Assessments - Discounts	(593)	(701)	(769)	(709)	-	(709)	(810)
	Interest - Investments	2,140	1,096	200	872	-	872	200
	Gate Bar Code/Remotes	32	171	-	-	-	-	-
	Total Revenue	**17,635**	**19,803**	**18,668**	**19,400**	**-**	**19,400**	**19,638**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	309	371	385	371	14	385	405
	Misc.- Credit Card Fees	1	4	10	-	-	-	10
	Total Administrative	**310**	**375**	**395**	**371**	**14**	**385**	**415**
	Right of Ways							
	Communication - Teleph - Field	1,452	1,599	1,500	1,846	561	2,407	2,800
	Insurance - General Liability	507	324	386	327	-	327	36
	R&M - General	13,216	4,750	1,000	-	-	-	1,000
	R&M - Gate	8,032	4,727	3,792	-	-	-	3,792
	Electricity - Streetlighting	7,446	7,525	7,740	5,956	1,985	7,942	7,740
	Reserve - Roadways	-	-	3,855	-	3,855	3,855	3,855
	Total Right of Ways	**30,653**	**18,925**	**18,273**	**8,129**	**6,401**	**14,530**	**19,223**
	Total Expenditures	**30,963**	**19,300**	**18,668**	**8,499**	**6,416**	**14,915**	**19,638**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,328)	503	-	10,900	(6,416)	4,485	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,855	-	3,855	3,855	3,855
	Total Other Financing Sources (Uses)	**-**	**-**	**3,855**	**-**	**3,855**	**3,855**	**3,855**
IV.	**Net Change in Fund Balance**	(13,328)	503	3,855	10,900	(2,561)	8,340	3,855
	Fund Balance - Beginning	70,053	56,725	57,228	57,228	-	57,228	65,568
	Fund Balance - Ending	**$ 56,725**	**$ 57,228**	**$ 61,083**	**$ 68,128**	**$ (2,561)**	**$ 65,568**	**$ 69,423**

Exhibit G
General Fund 103 - Stonebridge
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	57,228
Net Change in Fund Balance - Fiscal Year 2026		8,340
Total Funds Available (Estimated) - 9/30/2026		**65,568**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		853
	Subtotal	**853**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,703
Reserve - Roadways - Prior Years		51,831
	Subtotal	**55,534**
Total Allocation of Available Funds		**56,387**
Total Unassigned (undesignated) Cash		**$ 9,181**

Notes

Anticipated Replacement Year	2031
Anticipated Replacement Costs	$65,704.80
Anticipated Reserve Balance	$65,704.80

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 104 - West Park Village (323,4,5A,6)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 126,326	$ 176,696	$ 176,696	$ 176,696	$ -	$ 176,696	$ 176,696
	Operations & Maintenance Assessments - Discounts	(4,665)	(6,442)	(7,068)	(6,516)	-	(6,516)	(7,068)
	Interest - Investments	3,023	1,644	-	1,312	-	1,312	-
	Total Revenue	**124,684**	**171,898**	**169,628**	**171,492**	**-**	**171,492**	**169,628**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	2,433	3,405	3,534	3,404	130	3,534	3,534
	Total Administrative	**2,433**	**3,405**	**3,534**	**3,404**	**130**	**3,534**	**3,534**
	Right of Ways							
	R&M - General	4,184	-	2,044	269	90	358	2,044
	Electricity - Streetlighting	139,459	138,498	144,348	108,046	30,932	138,979	144,348
	Reserve - Roadways	-	-	19,702	40,747	-	40,747	19,702
	Total Right of Ways	**143,643**	**138,498**	**166,094**	**149,062**	**31,022**	**180,084**	**166,094**
	Total Expenditures	**146,076**	**141,903**	**169,628**	**152,466**	**31,152**	**183,618**	**169,628**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,392)	29,995	-	19,027	(31,152)	(12,126)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,702	-	19,702	19,702	19,702
	Total Other Financing Sources (Uses)	**-**	**-**	**19,702**	**-**	**19,702**	**19,702**	**19,702**
IV.	**Net Change in Fund Balance**	(21,392)	29,995	19,702	19,027	(11,450)	7,576	19,702
	Fund Balance - Beginning	107,693	86,301	116,296	116,296	-	116,296	123,872
	Fund Balance - Ending	**$ 86,301**	**$ 116,296**	**$ 135,998**	**$ 135,323**	**$ (11,450)**	**$ 123,872**	**$ 143,574**

Exhibit H
General Fund 104 - West Park Village (323,4,5A,6)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	116,296
Net Change in Fund Balance - Fiscal Year 2026		7,576
Total Funds Available (Estimated) - 9/30/2026		**123,872**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		14,572
	Subtotal	**14,572**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		361
Reserve - Roadways - Prior Years		101,362
	Subtotal	**101,723**
Total Allocation of Available Funds		**116,295**
Total Unassigned (undesignated) Cash	**$**	**7,577**

Notes

Anticipated Replacement Year	2029
Anticipated Replacement Costs	$148,148.20
Anticipated Reserve Balance	$148,148.20

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 105 - West Park Village (324 - C5)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 7,778	$ 7,778	$ 7,778	$ 9,413	$ -	$ 9,413	$ 9,587
	Operations & Maintenance Assessments - Discounts	(287)	(284)	(311)	(294)	-	(294)	(383)
	Interest - Investments	704	452	90	399	-	399	90
	Total Revenue	**8,195**	**7,946**	**7,557**	**9,519**	**-**	**9,519**	**9,294**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	150	150	156	182	-	182	192
	Total Administrative	**150**	**150**	**156**	**182**	**-**	**182**	**192**
	Right of Ways							
	Electricity - Streetlighting	6,659	6,647	4,999	5,109	1,544	6,653	6,700
	Reserve - Roadways	-	-	2,402	-	2,402	2,402	2,402
	Total Right of Ways	**6,659**	**6,647**	**7,401**	**5,109**	**3,946**	**9,055**	**9,102**
	Total Expenditures	**6,809**	**6,797**	**7,557**	**5,292**	**3,946**	**9,237**	**9,294**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,386	1,149	-	4,227	(3,946)	281	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	2,402	-	2,402	2,402	2,402
	Total Other Financing Sources (Uses)	**-**	**-**	**2,402**	**-**	**2,402**	**2,402**	**2,402**
IV.	**Net Change in Fund Balance**	1,386	1,149	2,402	4,227	(1,544)	2,683	2,402
	Fund Balance - Beginning	24,580	25,966	27,115	27,115	-	27,115	29,798
	Fund Balance - Ending	**$ 25,966**	**$ 27,115**	**$ 29,517**	**$ 31,342**	**$ (1,544)**	**$ 29,798**	**$ 32,200**

Exhibit I
General Fund 105 - West Park Village (324 - C5)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	27,115
Net Change in Fund Balance - Fiscal Year 2026		2,683
Total Funds Available (Estimated) - 9/30/2026		**29,798**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		765
	Subtotal	**765**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,289
Reserve - Roadways - Prior Years		23,797
	Subtotal	**25,086**
Total Allocation of Available Funds		**25,851**
Total Unassigned (undesignated) Cash	**$**	**3,947**

Notes

Anticipated Replacement Year	2023
Anticipated Replacement Costs	$18,991
Anticipated Reserve Balance	$18,991

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund - 106 Vineyards

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 25,447	$ 27,287	$ 28,020	$ 26,384	$ 1,636	$ 28,020	$ 33,339
	Operations & Maintenance Assessments - Discounts	(940)	(995)	(1,121)	(1,026)	-	(1,026)	(1,334)
	Interest - Investments	7,593	4,912	500	4,355	-	4,355	500
	Gate Bar Code/Remotes	-	517	-	218	-	218	-
	Total Revenue	**32,100**	**31,721**	**27,399**	**29,931**	**1,636**	**31,566**	**32,506**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	490	526	560	507	53	560	667
	Misc.- Credit Card Fees	-	20	10	7	-	7	10
	Total Administrative	**490**	**546**	**570**	**514**	**53**	**567**	**677**
	Right of Ways							
	Insurance - General Liability	679	626	1,436	1,215	-	1,215	1,436
	R&M - General	4,638	6,720	4,543	921	307	1,227	4,543
	R&M - Drainage	-	-	2,625	-	-	-	2,625
	R&M - Gate	5,336	14,587	5,000	16,758	-	16,758	10,000
	Misc - Internet Services	1,404	1,382	1,800	1,501	500	2,001	1,800
	Reserve - Roadways	-	-	11,425	-	11,425	11,425	11,425
	Total Right of Ways	**12,057**	**23,315**	**26,829**	**20,394**	**12,232**	**32,626**	**31,829**
	Total Expenditures	**12,547**	**23,861**	**27,399**	**20,908**	**12,285**	**33,193**	**32,506**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	19,553	7,860	-	9,022	(10,649)	(1,627)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	11,425	-	11,425	11,425	11,425
	Total Other Financing Sources (Uses)	**-**	**-**	**11,425**	**-**	**11,425**	**11,425**	**11,425**
IV.	**Net Change in Fund Balance**	19,553	7,860	11,425	9,022	776	9,798	11,425
	Fund Balance - Beginning	263,274	282,827	290,687	290,687	-	290,687	300,485
	Fund Balance - Ending	**$ 282,827**	**$ 290,687**	**$ 302,112**	**$ 299,709**	**$ 776**	**$ 300,485**	**$ 311,910**

Exhibit J
General Fund - 106 Vineyards
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	290,687
Net Change in Fund Balance - Fiscal Year 2026		9,798
Total Funds Available (Estimated) - 9/30/2026		**300,485**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,818
Reserve - Roadways - Prior Years		156,509
	Subtotal	**160,327**
Total Allocation of Available Funds		**160,327**
Total Unassigned (undesignated) Cash	**$**	**140,158**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$214,509.60
Anticipated Reserve Balance	$214,509.60

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

Section	Detail	Name	Units	General Fund			Special Funds			Total Assessments			
				FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
104		Wycliffe	30	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	65'	Bennington	108	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	70'	Woodbay	163	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
111		Berkley Square	122	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
115		Glenfield	101	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
117		Keswick Forest	64	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
121		Shopping Center	9.9	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
122		Shopping Center	7.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
201		Glencliff	48	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
203		Harbor Links	109	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
205		Harbor Links Estates	63	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
211		The Enclave	108	$652.41	$615.00	6.08%	$244.77	$262.40	-6.72%	$897.18	$877.40	$19.78	2.25%
214		Saville Rowe	36	$652.41	$615.00	6.08%	$450.62	$450.62	0.00%	$1,103.03	$1,065.62	$37.41	3.51%
225		Ayshire	49	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
227		Cheshire	81	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
229		Derbyshire	105	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
123/125		Epic Properties	400	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
221/223		Radcliffe	154	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
231a		7/11	1.17	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231b		Primrose	1.27	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231c		Professional Center	1.82	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
235/240		Professional Center	4.58	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Remax Real Estate		Remax Real Estate	0.53	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Golf Course		Golf Course	58	$120.44	$113.80	5.84%	$0.00	$0.00	n/a	$120.44	$113.80	$6.64	5.84%
302		Greensprings	60	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
303		Greencrest	54	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
304		Greenhedges	53	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
305		Greenmont	41	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
306		Greendale	59	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
307		Greenpoint	153	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	50'	Village Green	10	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	60'	Village Green	67	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	TH	Village Green	13	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
323	50'	Westpark Village	77	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	60'	Westpark Village	10	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Dplx/Villa	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	TH	Westpark Village	37	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(115')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Dplx/Villa	Westpark Village	24	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	50'	Westpark Village	40	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	60'	Westpark Village	6	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

				General Fund			Special Funds			Total Assessments			
Section	Detail	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
325A	TH	Westpark Village	50	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Dplx/Villa	Westpark Village	30	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	50'	Westpark Village	17	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326		David Weekly Homes	36	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Westchase Station	TH	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
370		Castleford	69	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
371	65'	Stamford	61	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
372	70'	Baybridge	102	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
373		Wakesbridge	86	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
374		Abbotsford	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
375		Chelmsford	100	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
376		Brentford	85	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
377		Kingsford	132	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
378		Stockbridge	68	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
411		Sturbridge	47	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
412		Stonebridge	66	$652.41	$615.00	6.08%	$306.79	$291.47	5.25%	$959.19	$906.47	$52.72	5.82%
414		Woodbridge	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
430		Vineyards	120	$652.41	$615.00	6.08%	$277.83	$233.50	18.98%	$930.24	$848.50	$81.74	9.63%
Cavendish	TH	Cavendish	90	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Gables Residential III		Gables Residential III	615	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Arlington Park Condos		Arlington Park Condos	76	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Gables Commercial		*Gables Commercial*	0.94	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
419		*Westchase Early Learning Cente*	1.73	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/1		*CVS*	1.42	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/2		*Applebees*	1.04	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/3		*Burger King*	1.69	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/4		*Office*	2	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
324C-5		Residential	51	$652.41	$615.00	6.08%	$187.98	$152.50	23.27%	$840.39	$767.50	$72.89	9.50%
324C-6		Ave @ Westchase	1.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-3		Ave @ Westchase	0.57	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-4		Ave @ Westchase	3.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
332		Morton Plant Mease	2.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%

RESOLUTION 2026 - 13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTCHASE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FISCAL YEAR 2026-2027 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 Westchase 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, located in Hillsborough County , Florida; and

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

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("FY 2026-2027"), the Board of Supervisors (the "Board") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget (the "Adopted Budget"), attached hereto as **Exhibit A**; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance services and facilities of the District, as described in the District's Adopted Budget; and

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

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of non-ad valorem special assessments (the "O&M Assessments") on benefitted lands within the District, and under Florida law, may collect such assessments by tax roll, or in accordance with other collection methods, as provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolutions setting for the means by which the District intends to fund its Adopted Budget; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the O&M Assessments, in the amount set forth in the Adopted Budget; and

WHEREAS, the District adopted an assessment roll as maintained by the office of the District Manager, available for review, and incorporated as a material part of this Resolution, by this reference (the "Assessment Roll"); and

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Hillsborough County Tax Collector, in accordance with the uniform method pursuant to Chapters 190 and 197, *Florida Statutes* (the "Uniform Method");

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

Section 1. Recitals. The recitals set forth above are incorporated herein and are dispositive.

Section 2. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2026-2027 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the Adopted Budget and in the Assessment Roll.

Section 3. O&M Assessments Imposition. Pursuant to Chapter 190, *Florida Statutes*, and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2026-2027 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 4. Collection and Enforcement of District Assessments.

a. **Uniform Method for all O&M Assessments.** The collection of all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll**.** All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. **Future Collection Methods.** The decision to collect special 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.

Section 5. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 6. Assessment Roll Amendment. 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. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 7. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 60 days from adoption date of this Resolution.

Section 8. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 9. 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 10. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 4th day of August, 2026, by the Board of Supervisors of the Westchase Community Development District.

Attested By:

Westchase Community Development District

_____
Print Name:_____
Secretary/Assistant Secretary

_____
Print Name:_____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: FY 2026-2027 Budget
Exhibit B: Assessment Roll

Exhibit A
Fiscal Year 2026-2027 Budget
[To be attached]

Westchase

Community Development District

Proposed Budget
FY 2026–2027

Presented at the August 4, 2026 Meeting

Kindness. Action. Innovation.

Westchase Community Development District
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Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I. Revenue							
Operations & Maintenance Assessments - On-Roll	$ 3,067,021	$ 3,419,223	$ 3,608,406	$ 3,608,417	$ -	$ 3,608,417	$ 3,799,264
Operations & Maintenance Assessments - Discounts	(113,265)	(124,652)	(144,336)	(133,068)	-	(133,068)	(151,971)
Miscellaneous Revenue	4,897	9,375	800	3,652	-	3,652	800
Interest - Investments	131,860	75,695	26,000	$45,251	-	45,251	26,000
Interest - Tax Collector	4,303	6,434	1,500	4,760	-	4,760	1,500
Pavillion Rental	15,847	18,122	5,000	8,125	-	8,125	5,000
Lease Revenue	20,899	20,899	20,899	-	20,899	20,899	20,899
Insurance Proceeds	-	611	-	2,500	-	2,500	-
Total Revenue	**3,131,562**	**3,425,707**	**3,518,269**	**3,539,636**	**20,899**	**3,560,535**	**3,701,492**
II. Expenditures							
General Administrative							
P/R- Board of Supervisors	20,000	18,000	19,000	15,400	3,600	19,000	24,000
Payroll Taxes	1,530	1,377	1,454	352	117	469	1,836
Professional Services - Management Consulting Services	123,734	129,233	128,683	95,234	32,172	127,406	128,688
Professional Services - Recording Secretary	12,224	20,600	16,639	11,452	16,412	27,864	21,500
Professional Services - Auditing Services	7,800	7,800	7,800	7,900	-	7,900	7,900
Professional Services - Engineering Services	47,140	115,980	75,000	47,550	81,560	129,110	103,000
Professional Services - Legal Services	75,791	91,465	125,000	73,346	83,628	156,974	115,000
Legal Advertisements	9,040	2,634	6,500	652	5,837	6,489	6,300
Insurance Property & GL	56,469	57,702	62,116	52,546	-	52,546	59,870
Regulatory & Permit Fees	175	225	175	175	-	175	175
Credit Card Fees	625	755	1,100	310	103	414	600
Postage & Printing	514	6,289	5,000	1	3,402	3,403	3,500
Printing & Binding	128	-	300	-	300	300	300
County Assessment Collection Fee	59,075	43,865	68,384	69,507	-	69,507	75,985
Office Supplies - Administrative	160	120	120	842	281	1,122	600
Administrative Contingency	6,905	7,301	9,363	2,700	7,103	9,803	7,900
Total Administrative	**421,310**	**503,346**	**526,634**	**377,967**	**234,515**	**612,482**	**557,154**
Physical Environment							
Right of Ways							
P/R - Field Staff Salaries	280,378	265,094	310,000	223,379	74,460	297,839	334,800
P/R - Field Staff Benefits	113,529	103,060	104,000	61,884	46,411	108,295	108,300
P/R - Field Staff Overtime	32,258	34,458	36,000	28,776	4,582	33,358	33,400
P/R - Field Staff Bonus	18,500	47,000	40,000	37,500	-	37,500	40,000
FICA Taxes	38,579	38,256	50,000	22,159	7,386	29,545	35,100
Professional Services - Landscape Architect	25,984	14,683	25,000	13,667	6,667	20,334	18,000

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
Contracts - Other Services	19,560	19,560	20,000	14,670	4,890	19,560	-
Contracts - Grounds Performance Monitoring	-	-	-	-	-	-	19,560
Contracts - Landscaping Maintenance	501,905	755,725	708,000	568,500	189,501	758,001	758,004
Contracts - Mulch	150,000	75,000	147,592	150,000	-	150,000	147,592
Contracts - Plant Replacement	112,499	32,706	140,000	96,430	32,143	128,573	72,700
Contracts - Road Cleaning	11,430	7,196	9,843	13,500	6,750	20,250	27,000
Contracts - Trees & Trimming	94,900	101,460	72,000	81,803	16,377	98,180	108,512
Contracts - Pest Control	561	780	730	729	78	807	312
Contracts - Police	191,414	190,010	185,000	134,141	41,766	175,907	185,000
Contracts - Security Alarms	641	641	781	481	120	601	480
Contracts - Entry Fountain	-	-	-	-	-	-	10,800
Utility - General	30,512	38,085	23,275	30,549	3,750	34,299	34,300
Utility - Reclaimed Water	5,799	10,024	10,000	24,261	8,087	32,348	34,100
Utility - Streetlights	31,753	32,463	80,000	-	-	-	80,000
Fuel, Gasoline and Oil	15,292	15,470	16,500	14,769	612	15,381	20,500
Communication - Telephone / Field	5,003	6,578	9,000	2,696	5,791	8,487	6,900
Insurance - POL & Crime	6,094	-	6,703	5,670	-	5,670	6,722
R&M - General	69,952	49,186	60,000	230,100	76,700	306,800	60,000
R&M - Equipment	22,824	19,293	20,000	17,524	5,841	23,366	20,000
R&M - Grounds	233,560	294,861	125,000	136,333	45,444	181,777	136,900
R&M - Irrigation	64,710	210,019	80,000	39,016	13,005	52,021	80,000
R&M - Sidewalks / Hardscape	21,310	148,797	26,000	92,415	-	92,415	26,000
R&M - Signage	-	357	6,000	39,605	13,202	52,807	6,000
R&M - Walls and Signage	43,129	43,324	32,500	33,123	10,104	43,227	32,000
R&M - Hurricane Expenses	-	384,410	10,000	-	10,000	10,000	10,000
Office Supplies	696	4,319	3,500	982	327	1,309	3,500
Operating Supplies - General	3,507	632	3,000	401	134	535	3,000
Operating Supplies - Uniforms	942	881	600	960	-	960	1,000
Supplies - Misc.	-	-	600	39	561	600	-
Cleaning Services	6,635	6,600	6,800	4,950	1,650	6,600	6,800
Subscriptions and Memberships	6,432	1,474	4,000	887	296	1,183	4,000
Conference and Seminars	-	-	1,000	-	1,000	1,000	1,000
Physical Environment Contingency	3,363	58,475	250,000	82,651	27,550	110,202	269,560
Holiday Lights & Decorations	11,964	12,251	20,000	8,937	-	8,937	20,000
Total Right of Ways	**2,175,615**	**3,023,128**	**2,643,424**	**2,213,487**	**655,184**	**2,868,671**	**2,761,842**
Common Areas							
R&M - General	113,465	95,005	30,000	45,235	15,078	60,313	68,600
R&M - Boardwalks	-	-	700	-	-	-	-

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 001 - Operations & Maintenance

Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 6/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
R&M - Brick Pavers	1,242	-	1,200	1,500	500	2,000	-
R&M - Grounds	344	7,497	1,500	6,314	2,105	8,418	4,000
R&M - Signage	69	-	1,400	584	195	779	1,400
R&M - Walls and Signage	5,298	1,822	4,000	2,900	967	3,867	7,500
Contracts - Water Feature Fountain	-	-	-	-	-	-	-
Misc - Internet Services	7,344	8,562	7,391	8,884	2,961	11,845	9,800
Impr - Park	36,360	42,011	125,000	35,999	12,000	47,999	125,000
Total Common Areas	**164,122**	**154,897**	**171,191**	**101,415**	**33,805**	**135,220**	**216,300**
Flood Control/Stormwater Management							
Contracts - Lake & Wetland	118,000	118,000	118,000	88,500	29,499	117,999	117,996
Contracts - Wetland Monitoring	-	-	-	-	-	-	-
Contracts - Fountain	7,260	8,420	8,820	13,199	1,350	14,549	1,200
Pond Mowings	-	-	-	-	-	-	-
R&M - Aquascaping	9,785	-	15,000	-	-	-	15,000
R&M - Waterway Infrastructure	9,847	55,800	27,200	173,494	57,831	231,326	24,000
R&M - Fountain	1,914	5,165	8,000	1,458	486	1,944	8,000
R&M- Pond	-	-	-	-	-	-	-
Total Flood Control/Stormwater Management	**146,806**	**187,385**	**177,020**	**276,651**	**89,166**	**365,818**	**166,196**
Capital & Contingency Reserves							
Capital Outlay	941,745	-	-	-	-	-	-
Capital Outlay- Vehicles	56,542	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-
Total Capital & Contingency Reserves	**998,287**	**-**	**-**	**-**	**-**	**-**	**-**
Total Physical Environment	**3,484,830**	**3,365,410**	**2,991,635**	**2,591,554**	**778,156**	**3,369,710**	**3,144,338**
Total Expenditures	**3,906,140**	**3,868,756**	**3,518,269**	**2,969,521**	**1,012,671**	**3,982,192**	**3,701,492**
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
IV. **Net Change in Fund Balance**	(774,578)	(443,049)	-	570,115	(991,772)	(421,656)	-
Fund Balance - Beginning	3,711,758	2,937,180	2,494,131	2,494,131	-	2,494,131	2,072,475
Fund Balance - Ending	**$ 2,937,180**	**$ 2,494,131**	**$ 2,494,131**	**$ 3,064,246**	**$ (991,772)**	**$ 2,072,475**	**$ 2,072,475**

Exhibit A
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	2,494,131
Net Change in Fund Balance - Fiscal Year 2026		(421,656)
Reserves - Fiscal Year 2026 Additions		-
Total Funds Available (Estimated) - 9/30/2026		**2,072,475**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,191
	Subtotal	**3,191**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		833,713
Reserves - Erosion Control		60,000
Reserve - Roadyways - Prior Years		502,031
	Subtotal	**1,395,744**
Total Allocation of Available Funds		**1,398,935**
Total Unassigned (undesignated) Cash	**$**	**673,539**

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT
FY 2026-2027 BUDGET NARRATIVE

REVENUE

SPECIAL ASSESSMENTS - ON-ROLL

The District levies annual Non-Ad Valorem assessments on all assessable property within the District. These assessments are collected through the County Tax Roll and provide the primary funding source for Operations and Maintenance (O&M) expenditures. The FY 2027 Proposed Budget includes $3,799,264 in on-roll assessment revenue.

SPECIAL ASSESSMENTS - DISCOUNTS

Reflects statutory early-payment discounts allowed by the Hillsborough County Tax Collector on Non-Ad Valorem assessments collected through the Tax Roll. Property owners receive a discount of up to 4% for paying their tax bill early, and the District budgets for the maximum potential reduction in collected assessments. The FY 2027 Proposed Budget includes ($151,971) for assessment discounts.

MISCELLANEOUS REVENUES

Represent s incidental or non-recurring income received by the District, such as clubhouse rental fees, vendor reimbursements, insurance recoveries, and other revenues that do not fall within a defined category. The FY 2027 Proposed Budget includes $800.

INTEREST INCOME

Interest earned on District operating funds held in bank accounts and permitted investments. Amounts vary based on cash balances, assessment receipt timing, and interest rates. The FY 2027 Proposed Budget includes $26,000.

INTEREST - TAX COLLECTOR

Reflects interest earnings remitted by the Hillsborough County Tax Collector on assessment funds held prior to disbursement to the District. The FY 2027 Proposed Budget includes $1,500.

PAVILION RENTAL

Reflects fees collected from residents and other parties for the rental and use of the District's pavilion and related amenity facilities. Rental revenue helps offset the cost of maintaining and operating these community amenities. The FY 2027 Proposed Budget includes $5,000.

LEASE REVENUE

Represents revenue received under recurring lease agreements with third parties for the use of District-owned property or facilities. Amounts are based on the contracted lease terms in place for the fiscal year. The FY 2027 Proposed Budget includes $20,899.

EXPENDITURES

GENERAL ADMINISTRATIVE

P/R - BOARD OF SUPERVISORS (FKA) SUPERVISORS COMPENSATION

Chapter 190 of the Florida Statutes permits Board Supervisors to receive $200 per meeting attended. The budget assumes full attendance at all scheduled meetings for the fiscal year. The FY 2027 Proposed Budget includes $24,000.

PAYROLL TAXES

Provides funding for required taxes associated with administrative, operational, or field staff payroll. This includes taxes on regular wages, overtime, and bonuses. The FY 2027 Proposed Budget includes $1,836.

PROFESSIONAL SERVICES - MANAGEMENT CONSULTING SERVICES

Provides for management, accounting, administrative, and assessment services performed under the District's management agreement, including IT-related costs for processing the District's accounts payable, financial reporting, and budget activities. Services are performed by Inframark / Kai Connected for an annual amount of $128,688.

PROFESSIONAL SERVICES - RECORDING SECRETARY

Provides for the preparation and certification of official meeting minutes for all Board of Supervisors meetings and workshops, including transcription and document distribution. Services are performed by Richard Lee Recording at hourly meeting rates plus per-page transcription charges, with an annual amount of $21,500.

PROFESSIONAL SERVICES - AUDITING SERVICES

Covers the cost for the District's annual independent audit, required by Florida Statutes and the Rules of the Auditor General. Services are performed by Grau & Associates for an annual amount of $7,900.

PROFESSIONAL SERVICES - ENGINEERING SERVICES

Provides funding for general engineering support to the District, including review of construction and maintenance activities, preparation for Board meetings, traffic engineering studies, and general consultation. Services are performed by Brletic Dvorak, Inc. and Vanasse Hangen Brustlin, with $103,000 included in the FY 2027 Proposed Budget.

PROFESSIONAL SERVICES - LEGAL SERVICES

Covers the cost of general counsel services, including attendance at Board meetings, review of contracts and agreements, and legal guidance on District operations. Legal representation is provided by Erin McCormick Law P.A., with $115,000 included in the FY 2027 Proposed Budget.

LEGAL ADVERTISEMENTS

Provides funding for legally required notices such as public meetings, budget hearings, and other formal disclosures. These notices are published in a local newspaper in accordance with statutory requirements to ensure public transparency and compliance with Florida law. The FY 2027 Proposed Budget includes $6,300.

INSURANCE PROPERTY & GL

Covers the District's annual premiums for general liability, public officials' liability, and property insurance. Coverage is provided by Egis Insurance Advisors (Public Insurance Risk), and the FY 2027 Proposed Budget includes $59,870 based on current asset values and projected premium adjustments.

REGULATORY & PERMIT FEES

Covers the State of Florida's annual filing fee required to maintain the District's active status. This statutory fee is paid to the Department of Economic Opportunity or its successor agency. The FY 2027 Proposed Budget includes $175.

CREDIT CARD FEES

Reflects merchant processing fees charged on credit card transactions associated with District facility rentals, amenity reservations, and other resident payment activity. Fees are calculated as a percentage of each transaction processed through the District's payment provider. The FY 2027 Proposed Budget includes $600.

POSTAGE & PRINTING

Provides for the printing, postage, mailing, and courier costs associated with official District communications, including meeting notices, budget documents, compliance correspondence, and other required materials distributed to residents, Board members, government agencies, vendors, etc. The FY 2027 Proposed Budget includes $3,500.

PRINTING & BINDING

Provides for the printing, copying, and binding of meeting agenda packets, budget documents, and other official District materials prepared for Board members and the public. Costs are based on historical printing volume for regular Board meetings and required statutory documents. The FY 2027 Proposed Budget includes $300.

COUNTY ASSESSMENT COLLECTION FEE

The County Tax Collector charges an administrative fee for processing and remitting Non-Ad Valorem assessments collected on the Tax Roll. The amount is calculated as a percentage of total assessments collected. The FY 2027 Proposed Budget includes $75,985.

OFFICE SUPPLIES - ADMINISTRATIVE

Reflects the cost of routine office supplies used for District administrative functions, including paper, postage materials, printer supplies, and general office consumables. Amounts are based on historical usage for ongoing administrative operations. The FY 2027 Proposed Budget includes $600.

ADMINISTRATIVE CONTINGENCY

Provides a reserve for unexpected administrative expenses or shortfalls in other administrative line items. This funding allows the District flexibility to address unforeseen needs without requiring a formal budget amendment. The FY 2027 Proposed Budget includes $7,900.

PHYSICAL ENVIRONMENT - RIGHT OF WAYS

P/R - FIELD STAFF SALARIES

Provides for the regular wages of the District's in-house field staff who perform routine maintenance, operations, and oversight activities throughout the community. Compensation is based on approved wage rates and budgeted staffing levels. The FY 2027 Proposed Budget includes $334,800.

P/R - FIELD STAFF BENEFITS

Covers the District's share of health insurance, retirement contributions, and other employee benefits provided to in-house field staff. Amounts are based on current benefit elections and projected premium adjustments for the fiscal year. The FY 2027 Proposed Budget includes $108,300.

P/R - FIELD STAFF OVERTIME

Provides for overtime wages paid to in-house field staff for hours worked beyond regular scheduled time, including storm response, after-hours emergencies, and special projects. Amounts are based on historical overtime trends. The FY 2027 Proposed Budget includes $33,400.

P/R - FIELD STAFF BONUS

Provides for performance-based bonuses and discretionary incentive payments to in-house field staff in recognition of service quality, attendance, and contributions to District operations. Amounts are based on Board-approved compensation policy. The FY 2027 Proposed Budget includes $40,000.

FICA TAXES

Provides for the employer share of Social Security and Medicare payroll taxes on wages paid to in-house field staff. Amounts are calculated as a statutory percentage of total taxable payroll. The FY 2027 Proposed Budget includes $35,100.

PROFESSIONAL SERVICES - LANDSCAPE ARCHITECT

Provides for landscape architecture and design consulting services related to common-area improvements, plant material selection, and long-term landscape planning across the District. Services are engaged on an as-needed basis to support ongoing maintenance and capital projects. The FY 2027 Proposed Budget includes $18,000.

CONTRACTS - GROUNDS PERFORMANCE MONITORING

Provides recurring evaluations of overall grounds conditions, including landscape and pond areas, through scheduled monitoring and reporting. Services are performed by OLM Inc. for an annual amount of $19,560.

CONTRACTS - LANDSCAPING MAINTENANCE

Provides for the contracted landscape maintenance services for the District, including routine mowing, fertilization, plant and turf care, and irrigation system inspections. Services are performed by Redtree Landscape Systems for an annual amount of $758,004.

CONTRACTS - MULCH

Covers the cost of replenishing mulch in common-area landscape beds throughout the District as part of the seasonal landscape program. Services are performed by Redtree Landscape Systems for an annual amount of $147,592.

CONTRACTS - PLANT REPLACEMENT

Provides for the replacement of trees, shrubs, annuals, and other plant material in common-area landscape beds as needed to maintain community appearance. Work is performed on an as-needed basis by the District's contracted landscape provider. The FY 2027 Proposed Budget includes $72,700.

CONTRACTS - ROAD CLEANING

Provides for street sweeping and roadway cleaning services performed across District-maintained roadways and parking areas. Services are performed by Bomac Construction Services / Tampa Bay Junk Removal for an annual amount of $27,000.

CONTRACTS - TREES & TRIMMING

Covers the cost of trimming, pruning, and removing trees and palms within the District's common areas as needed to maintain safety, visibility, and aesthetic standards. Work is performed by JNR Landscape Management and Pete's Tree & Crane Service on an as-needed basis. The FY 2027 Proposed Budget includes $108,512.

CONTRACT - PEST CONTROL

Provides for regularly scheduled pest prevention and treatment services throughout the District's right-of-way and common areas. Services are performed by Hughes Exterminators for an annual amount of $312.

CONTRACTS - POLICE

Provides for off-duty law enforcement patrols throughout the District performed by the Hillsborough County Sheriff's Office under an off-duty officer agreement coordinated through Off Duty Management. Services are budgeted at recurring monthly levels for an annual amount of $185,000.

CONTRACTS - SECURITY ALARMS

Provides for monitored alarm services protecting District facilities and equipment storage areas. Services are performed by ADT Security Services on a recurring monthly basis for an annual amount of $480.

CONTRACTS - ENTRY FOUNTAIN

Provides for the contracted maintenance and repair of the District's entry fountain. Services include routine inspections, cleaning, chemical balancing, and minor repairs to keep the system operating properly. Services are performed by Panther Pools for an annual amount of $10,800.

UTILITY - GENERAL

Covers the cost of electric service for irrigation pumps, common-area lighting, monument signs, and other utility usage throughout the District's right-of-way. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $34,300.

UTILITY - RECLAIMED WATER

Provides for reclaimed water service used for irrigation of District common areas and right-of-way landscaping. Service is provided by Hillsborough County Board of County Commissioners and billed based on monthly metered usage. The FY 2027 Proposed Budget includes $34,100.

UTILITY - STREETLIGHTS

Provides for electric utility service for streetlight operations throughout the District. Service is billed by the local utility provider based on usage and applicable utility rates. The FY 2027 Proposed Budget includes $80,000.

FUEL, GASOLINE & OIL

Provides for fuel, gasoline, oil, and related lubricants required to operate the District's vehicles and field equipment. Fuel is supplied by Palmdale Oil Co. and billed based on metered usage. The FY 2027 Proposed Budget includes $20,500.

COMMUNICATION - TELEPHONE / FIELD

Covers the cost of telephone and data services for the District's field office and operational staff, including landline, mobile, and data plan charges. Services are provided by Charter Communications and Verizon. The FY 2027 Proposed Budget includes $6,900.

INSURANCE - POL & CRIME

Provides for the District's public officials' liability and crime insurance coverage protecting Board members, staff, and District assets against errors, omissions, and dishonest acts. Coverage is provided through the District's insurance broker. The FY 2027 Proposed Budget includes $6,722.

R&M - GENERAL

Covers general repair and maintenance expenses for District right-of-way infrastructure not captured in dedicated R&M categories. Funds support routine corrective work performed by in-house staff and outside vendors as needed. The FY 2027 Proposed Budget includes $60,000.

R&M - EQUIPMENT

Provides for the repair and maintenance of District-owned vehicles, mowers, trailers, and other field equipment used by in-house staff. Costs include parts, service labor, tires, and routine preventative maintenance. The FY 2027 Proposed Budget includes $20,000.

R&M - GROUNDS

Provides for unscheduled grounds repair and maintenance work performed throughout the District's right-of-way, including turf restoration, soil amendments, drainage repairs, and other corrective landscape work. Services are performed on an as-needed basis. The FY 2027 Proposed Budget includes $136,900.

R&M - IRRIGATION

Covers the cost of routine and unscheduled repairs to the District's irrigation systems, including controllers, valves, lines, and sprinkler heads throughout the common areas and right-of-way. Services are performed by Redtree Landscape Systems on an as-needed basis. The FY 2027 Proposed Budget includes $80,000.

R&M - SIDEWALKS / HARDSCAPE

Covers the cost of repair and maintenance for sidewalks, curbs, paver areas, and other hardscape elements within the District's right-of-way. Work is performed on an as-needed basis to address tripping hazards and surface deterioration. The FY 2027 Proposed Budget includes $26,000.

R&M - SIGNAGE

Covers the cost of repairing, replacing, or maintaining community signage, including entry monuments, directional signs, and regulatory or informational signs located throughout the District. The FY 2027 Proposed Budget includes $6,000.

R&M - WALLS AND SIGNAGE

Provides for the repair, painting, and structural maintenance of community perimeter walls, monument structures, and signage throughout the District. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $32,000.

R&M - HURRICANE EXPENSES

Reserves funding for storm-related cleanup, repairs, and recovery activities following hurricanes and severe weather events that affect the District. Eligible expenses include debris removal, emergency repairs, and replacement of damaged infrastructure. The FY 2027 Proposed Budget includes $10,000.

OFFICE SUPPLIES - FIELD

Reflects the cost of office supplies used by the District's field operations team, including printing, paper, and basic consumables for the field office. Amounts are based on historical usage. The FY 2027 Proposed Budget includes $3,500.

OPERATING SUPPLIES - GENERAL

Provides for general operating supplies used by in-house field staff in the course of routine maintenance activities, including small tools, hardware, fasteners, and similar consumables. Amounts are based on historical usage trends. The FY 2027 Proposed Budget includes $3,000.

OPERATING SUPPLIES - UNIFORMS

Covers the cost of work uniforms, shirts, safety footwear, and related apparel provided to in-house field staff for daily operations. Amounts are based on the number of staff and standard replacement cycles. The FY 2027 Proposed Budget includes $1,000.

CLEANING SERVICES

Provides for janitorial and cleaning services performed at the District's field office, restrooms, and other operational facilities. Services are scheduled on a recurring basis to maintain a clean and sanitary work environment. The FY 2027 Proposed Budget includes $6,800.

SUBSCRIPTIONS & MEMBERSHIPS

Provides for annual subscriptions, professional memberships, and software licensing fees that support District operations and Board member participation in industry organizations. Amounts are based on current memberships and renewal cycles. The FY 2027 Proposed Budget includes $4,000.

CONFERENCES & SEMINARS

Provides for Board member and staff attendance at training conferences, seminars, and continuing education events related to District governance and operations. Costs include registration fees and related approved travel expenses. The FY 2027 Proposed Budget includes $1,000.

PHYSICAL ENVIRONMENT CONTINGENCY

Sets aside reserve funds to cover unforeseen or emergency repairs, cost overruns, or other unbudgeted physical environment expenses that may arise during the fiscal year. The FY 2027 Proposed Budget includes $269,560.

HOLIDAY LIGHTS & DECORATIONS

Provides for the installation, maintenance, and removal of seasonal holiday lighting and decorations at District entry monuments and common areas. Work is performed by a contracted vendor on an annual schedule. The FY 2027 Proposed Budget includes $20,000.

COMMON AREAS

R&M - GENERAL - COMMON AREAS

Covers general repair and maintenance work performed in the District's common areas not captured in dedicated R&M line items. Funds support corrective work for amenities, structures, and other shared facilities throughout the year. The FY 2027 Proposed Budget includes $68,600.

R&M - GROUNDS - COMMON AREAS

Provides for unscheduled grounds repair and restoration work in the District's common-area landscape beds, parks, and gathering spaces. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $4,000.

R&M - SIGNAGE - COMMON AREAS

Covers the cost of repairing, replacing, or maintaining common-area signage including park signs, directional signs, and informational signage. Work is performed on an as-needed basis. The FY 2027 Proposed Budget includes $1,400.

R&M - WALLS AND SIGNAGE - COMMON AREAS

Provides for the repair and maintenance of common-area perimeter walls and signage structures, including painting, structural repair, and graffiti removal. Work is performed by qualified contractors on an as-needed basis. The FY 2027 Proposed Budget includes $7,500.

MISC - INTERNET SERVICES

Provides for internet service at District common-area facilities supporting connected systems such as security cameras, irrigation controllers, and Wi-Fi access. Service is provided by Spectrum Business on a recurring monthly basis. The FY 2027 Proposed Budget includes $9,800.

IMPROVEMENTS - PARK

Reserves funding for capital improvements to District parks and recreation areas, including playground equipment upgrades, site furnishings, and related enhancements. Projects are approved by the Board on an as-needed basis. The FY 2027 Proposed Budget includes $125,000.

FLOOD CONTROL / STORMWATER MANAGEMENT

CONTRACTS - LAKE & WETLAND

Provides for the contracted services to treat and maintain the District's stormwater ponds, lakes, and aquatic vegetation, including algae control, shoreline management, water quality monitoring, and midge control. Services are performed by A&B Aquatics for an annual amount of $117,996.

CONTRACTS - FOUNTAIN

Provides for contracted maintenance of the District's pond fountains that support water circulation and aeration, including routine inspections, cleaning, repairs, and operational adjustments. Services are performed by Fountain Design Group for an annual amount of $1,200.

R&M - AQUASCAPING

Covers unscheduled repair and improvement work for shoreline and littoral plantings within the District's stormwater ponds and lakes. Work supports erosion control, water quality, and aesthetic appearance and is performed on an as-needed basis. The FY 2027 Proposed Budget includes $15,000.

R&M - WATERWAY INFRASTRUCTURE

Provides for the repair and maintenance of stormwater conveyance infrastructure including outfall structures, weirs, control structures, and bank stabilization. Work is performed by qualified contractors on an as-needed basis to maintain proper flood control function. The FY 2027 Proposed Budget includes $24,000.

R&M - FOUNTAIN

Covers unscheduled repair work and parts replacement for the District's pond fountains beyond routine contracted maintenance. Work is performed on an as-needed basis to restore proper operation. The FY 2027 Proposed Budget includes $8,000.

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 002 - Harbor Links

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 56,137	$ 59,877	$ 60,182	$ 60,182	$ -	$ 60,182	$ 70,712
	Operations & Maintenance Assessments - Discounts	(2,073)	(2,183)	(2,407)	(2,219)	-	(2,219)	(2,828)
	Interest - Investments	10,527	6,828	500	6,062	-	6,062	500
	Gate Bar Code/Remotes	65	757	-	398	-	398	-
	Total Revenue	**64,656**	**65,279**	**58,275**	**64,423**	**-**	**64,423**	**68,383**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	1,081	1,154	1,204	1,159	45	1,204	1,414
	Misc.- Credit Card Fees	3	30	15	15	-	15	15
	Total Administrative	**1,084**	**1,184**	**1,219**	**1,174**	**45**	**1,219**	**1,429**
	Right of Ways							
	Communication - Teleph - Field	3,729	3,024	3,300	4,007	1,336	5,342	6,184
	Electricity - Streetlighting	6,988	6,099	5,500	5,038	1,679	6,717	6,508
	Insurance - General Liability	2,468	2,276	3,000	2,538	-	2,538	3,000
	R&M - General	14,342	17,905	19,700	31,737	-	31,737	25,000
	R&M - Gate	7,721	10,632	5,794	10,186	-	10,186	6,500
	Reserve - Roadways	-	-	19,762	-	19,762	19,762	19,762
	Total Right of Ways	**35,248**	**39,936**	**57,056**	**53,506**	**22,777**	**76,283**	**66,954**
	Total Expenditures	**36,332**	**41,120**	**58,275**	**54,680**	**22,822**	**77,502**	**68,383**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	28,324	24,159	-	9,743	(22,822)	(13,079)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,762	-	19,762	19,762	19,762
	Total Other Financing Sources (Uses)	**-**	**-**	**19,762**	**-**	**19,762**	**19,762**	**19,762**
IV.	**Net Change in Fund Balance**	28,324	24,159	19,762	9,743	(3,060)	6,683	19,762
	Fund Balance - Beginning	359,304	387,628	411,787	411,787	-	411,787	418,470
	Fund Balance - Ending	**$ 387,628**	**$ 411,787**	**$ 431,549**	**$ 421,530**	**$ (3,060)**	**$ 418,470**	**$ 438,232**

Exhibit B
General Fund 002 - Harbor Links
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	411,787
Net Change in Fund Balance - Fiscal Year 2026		6,683
Total Funds Available (Estimated) - 9/30/2026		**418,470**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		667
	Subtotal	**667**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		9,555
Reserve - Roadways - Prior Years		177,921
	Subtotal	**187,476**
Total Allocation of Available Funds		**188,143**
Total Unassigned (undesignated) Cash	**$**	**230,327**

Notes

Anticipated Replacement Year	2026
Anticipated Replacement Costs	$168,000.00
Anticipated Reserve Balance	$168,000.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 003 - The Enclave

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 18,057	$ 26,744	$ 28,339	$ 28,339	$ -	$ 28,339	$ 26,435
	Operations & Maintenance Assessments - Discounts	(667)	(975)	(1,134)	(1,045)	-	(1,045)	(1,057)
	Interest - Investments	286	101	151	52	-	52	151
	Total Revenue	**17,676**	**25,870**	**27,356**	**27,346**	**-**	**27,346**	**25,529**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	348	515	567	546	21	567	529
	Total Administrative	**348**	**515**	**567**	**546**	**21**	**567**	**529**
	Right of Ways							
	Electricity - Streetlighting	24,181	24,212	26,500	18,610	5,587	24,197	25,000
	Total Right of Ways	**24,181**	**24,212**	**26,500**	**18,610**	**5,587**	**24,197**	**25,000**
	Total Expenditures	**24,529**	**24,727**	**27,067**	**19,156**	**5,608**	**24,764**	**25,529**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,853)	1,143	289	8,190	(5,608)	2,582	-
IV.	**Net Change in Fund Balance**	(6,853)	1,143	289	8,190	(5,608)	2,582	-
	Fund Balance - Beginning	10,366	3,513	4,656	4,656	-	4,656	7,238
	Fund Balance - Ending	**$ 3,513**	**$ 4,656**	**$ 4,945**	**$ 12,846**	**$ (5,608)**	**$ 7,238**	**$ 7,238**

Exhibit C
General Fund 003 - The Enclave
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	4,656
Net Change in Fund Balance - Fiscal Year 2026		2,582
Total Funds Available (Estimated) - 9/30/2026		**7,238**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		3,030
	Subtotal	**3,030**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		205
Reserve - Roadways - Prior Years		-
	Subtotal	**205**
Total Allocation of Available Funds		**3,235**
Total Unassigned (undesignated) Cash	**$**	**4,003**

Notes

(1) Operating reserves were reduced to cover Unassigned Cash

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 004 - Saville Row

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 9,047	$ 16,168	$ 16,222	$ 16,222	$ -	$ 16,222	$ 16,222
	Operations & Maintenance Assessments - Discounts	(334)	(589)	(649)	(598)	-	(598)	(649)
	Interest - Investments	109	26	80	-	-	-	80
	Gate Bar Code/Remotes	65	277	-	173	-	173	-
	Total Revenue	**8,887**	**15,882**	**15,653**	**15,797**	**-**	**15,797**	**15,653**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	174	312	324	312	12	324	324
	Misc.- Credit Card Fees	3	11	4	7	-	7	4
	Total Administrative	**177**	**323**	**328**	**319**	**12**	**331**	**328**
	Right of Ways							
	Communication - Teleph - Field	1,980	1,980	1,980	1,879	626	2,506	2,700
	Electricity - Streetlighting	388	375	300	-	-	-	300
	Insurance - General Liability	4,495	3,979	4,796	4,057	-	4,057	4,796
	R&M - General	5,439	-	1,500	3,500	1,167	4,667	1,500
	R&M - Gate	2,213	1,433	1,500	758	253	1,011	1,500
	Reserve - Roadways	-	-	3,300	309	2,991	3,300	4,529
	Total Right of Ways	**14,515**	**7,767**	**13,376**	**10,504**	**5,036**	**15,541**	**15,325**
	Total Expenditures	**14,692**	**8,090**	**13,704**	**10,823**	**5,048**	**15,871**	**15,653**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,805)	7,792	1,949	4,974	(5,048)	(74)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,300	-	3,300	3,300	4,529
	Total Other Financing Sources (Uses)	**-**	**-**	**3,300**	**-**	**3,300**	**3,300**	**4,529**
IV.	**Net Change in Fund Balance**	(5,805)	7,792	5,249	4,974	(1,748)	3,226	4,529
	Fund Balance - Beginning	3,998	(1,807)	5,985	5,985	-	5,985	9,211
	Fund Balance - Ending	**$ (1,807)**	**$ 5,985**	**$ 11,234**	**$ 10,959**	**$ (1,748)**	**$ 9,211**	**$ 13,740**

Exhibit D
General Fund 004 - Saville Row
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	5,985
Net Change in Fund Balance - Fiscal Year 2026		3,226
Total Funds Available (Estimated) - 9/30/2026		**9,211**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		20
	Subtotal	**20**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,234
	Subtotal	**5,234**
Total Allocation of Available Funds		**5,254**
Total Unassigned (undesignated) Cash	**$**	**3,957**

Notes

Anticipated Replacement Year	2035
Anticipated Replacement Costs	$59,691.60
Anticipated Reserve Balance	$59,691.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 005 - Commercial Road

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 5,520	$ 6,052	$ 6,052	$ 6,052	$ -	$ 6,052	$ 6,052
	Operations & Maintenance Assessments - Discounts	(204)	(221)	(242)	(223)	-	(223)	(242)
	Interest - Investments	1,609	1,072	150	965	-	965	150
	Total Revenue	**6,925**	**6,903**	**5,960**	**6,794**	**-**	**6,794**	**5,960**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	106	117	121	117	4	121	121
	Total Administrative	**106**	**117**	**121**	**117**	**4**	**121**	**121**
	Right of Ways							
	R&M - General	-	-	5,000	-	-	-	5,000
	Reserve - Roadways	-	-	839	-	-	-	839
	Total Right of Ways	**-**	**-**	**5,839**	**-**	**-**	**-**	**5,839**
	Total Expenditures	**106**	**117**	**5,960**	**117**	**4**	**121**	**5,960**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	6,819	6,786	-	6,677	(4)	6,673	-
IV.	**Net Change in Fund Balance**	6,819	6,786	-	6,677	(4)	6,673	-
	Fund Balance - Beginning	55,836	62,655	69,441	69,441	-	69,441	76,114
	Fund Balance - Ending	**$ 62,655**	**$ 69,441**	**$ 69,441**	**$ 76,118**	**$ (4)**	**$ 76,114**	**$ 76,114**

Exhibit E
General Fund 005 - Commercial Road
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	69,441
Net Change in Fund Balance - Fiscal Year 2026		6,673
Total Funds Available (Estimated) - 9/30/2026		**76,114**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,280
Reserve - Roadways - Prior Years		14,250
	Subtotal	**15,530**
Total Allocation of Available Funds		**15,530**
Total Unassigned (undesignated) Cash	**$**	**60,584**

Notes

Anticipated Replacement Year	2032
Anticipated Replacement Costs	$15,780.00
Anticipated Reserve Balance	$15,780.00

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 102 - The Greens

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 406,350	$ 440,316	$ 440,564	$ 440,565	$ -	$ 440,565	$ 462,511
	Operations & Maintenance Assessments - Discounts	(15,006)	(16,052)	(17,623)	(16,247)	-	(16,247)	(18,500)
	Interest - Investments	6,916	3,385	700	2,490	-	2,490	700
	Other Miscellaneous Revenue	386	341	-	-	-	-	-
	Gate Bar Code/Remotes	2,588	3,084	-	2,226	-	2,226	-
	Insurance Reimbursements	-	-	-	3,093	-	3,093	-
	Total Revenue	**401,234**	**431,074**	**423,641**	**432,127**	**-**	**432,127**	**444,710**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	7,827	8,487	8,811	8,486	325	8,811	9,250
	Misc.- Credit Card Fees	108	136	80	87	-	87	80
	Total Administrative	**7,935**	**8,623**	**8,891**	**8,573**	**325**	**8,898**	**9,330**
	Right of Ways							
	Contracts - Security Services	246,030	258,181	240,977	201,954	69,000	270,954	269,624
	Contracts - Pest Control	225	240	240	155	60	215	240
	Communication - Teleph - Field	2,004	2,064	2,100	1,867	531	2,398	2,832
	Insurance - General Liability	1,673	1,581	2,119	1,793	326	2,119	1,972
	R&M - General	141,686	231,611	20,000	(190,692)	-	(190,692)	20,000
	R&M - Gate	15,043	8,206	10,000	6,839	2,280	9,118	10,000
	Electricity - Streetlighting	69,960	68,973	68,712	53,720	17,907	71,627	68,712
	Reserve - Roadways	-	-	62,000	-	62,000	62,000	62,000
	Total Right of Ways	**476,621**	**570,856**	**406,148**	**75,635**	**152,104**	**227,739**	**435,380**
	Total Expenditures	**484,556**	**579,479**	**415,039**	**84,208**	**152,429**	**236,637**	**444,710**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,322)	(148,405)	8,602	347,919	(152,429)	195,490	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	62,000	-	62,000	62,000	62,000
	Total Other Financing Sources (Uses)	**-**	**-**	**62,000**	**-**	**62,000**	**62,000**	**62,000**
IV.	**Net Change in Fund Balance**	(83,322)	(148,405)	70,602	347,919	(90,429)	257,490	62,000
	Fund Balance - Beginning	245,048	161,726	13,321	13,321	-	13,321	270,811
	Fund Balance - Ending	**$ 161,726**	**$ 13,321**	**$ 83,923**	**$ 361,240**	**$ (90,429)**	**$ 270,811**	**$ 332,811**

Exhibit F
General Fund 102 - The Greens
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	13,321
Net Change in Fund Balance - Fiscal Year 2026		257,490
Total Funds Available (Estimated) - 9/30/2026		**270,811**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		8,120
	Subtotal	**8,120**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		-
Reserve - Roadways - Prior Years		5,201
	Subtotal	**5,201**
Total Allocation of Available Funds		**13,321**
Total Unassigned (undesignated) Cash		**$ 257,490**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$1,044,939.60
Anticipated Reserve Balance	$1,044,939.60

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 103 - Stonebridge

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 16,056	$ 19,237	$ 19,237	$ 19,237	$ -	$ 19,237	$ 20,248
	Operations & Maintenance Assessments - Discounts	(593)	(701)	(769)	(709)	-	(709)	(810)
	Interest - Investments	2,140	1,096	200	872	-	872	200
	Gate Bar Code/Remotes	32	171	-	-	-	-	-
	Total Revenue	**17,635**	**19,803**	**18,668**	**19,400**	**-**	**19,400**	**19,638**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	309	371	385	371	14	385	405
	Misc.- Credit Card Fees	1	4	10	-	-	-	10
	Total Administrative	**310**	**375**	**395**	**371**	**14**	**385**	**415**
	Right of Ways							
	Communication - Teleph - Field	1,452	1,599	1,500	1,846	561	2,407	2,800
	Insurance - General Liability	507	324	386	327	-	327	36
	R&M - General	13,216	4,750	1,000	-	-	-	1,000
	R&M - Gate	8,032	4,727	3,792	-	-	-	3,792
	Electricity - Streetlighting	7,446	7,525	7,740	5,956	1,985	7,942	7,740
	Reserve - Roadways	-	-	3,855	-	3,855	3,855	3,855
	Total Right of Ways	**30,653**	**18,925**	**18,273**	**8,129**	**6,401**	**14,530**	**19,223**
	Total Expenditures	**30,963**	**19,300**	**18,668**	**8,499**	**6,416**	**14,915**	**19,638**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,328)	503	-	10,900	(6,416)	4,485	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	3,855	-	3,855	3,855	3,855
	Total Other Financing Sources (Uses)	**-**	**-**	**3,855**	**-**	**3,855**	**3,855**	**3,855**
IV.	**Net Change in Fund Balance**	(13,328)	503	3,855	10,900	(2,561)	8,340	3,855
	Fund Balance - Beginning	70,053	56,725	57,228	57,228	-	57,228	65,568
	Fund Balance - Ending	**$ 56,725**	**$ 57,228**	**$ 61,083**	**$ 68,128**	**$ (2,561)**	**$ 65,568**	**$ 69,423**

Exhibit G
General Fund 103 - Stonebridge
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	57,228
Net Change in Fund Balance - Fiscal Year 2026		8,340
Total Funds Available (Estimated) - 9/30/2026		**65,568**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		853
	Subtotal	**853**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,703
Reserve - Roadways - Prior Years		51,831
	Subtotal	**55,534**
Total Allocation of Available Funds		**56,387**
Total Unassigned (undesignated) Cash		**$ 9,181**

Notes

Anticipated Replacement Year	2031
Anticipated Replacement Costs	$65,704.80
Anticipated Reserve Balance	$65,704.80

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 104 - West Park Village (323,4,5A,6)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 126,326	$ 176,696	$ 176,696	$ 176,696	$ -	$ 176,696	$ 176,696
	Operations & Maintenance Assessments - Discounts	(4,665)	(6,442)	(7,068)	(6,516)	-	(6,516)	(7,068)
	Interest - Investments	3,023	1,644	-	1,312	-	1,312	-
	Total Revenue	**124,684**	**171,898**	**169,628**	**171,492**	**-**	**171,492**	**169,628**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	2,433	3,405	3,534	3,404	130	3,534	3,534
	Total Administrative	**2,433**	**3,405**	**3,534**	**3,404**	**130**	**3,534**	**3,534**
	Right of Ways							
	R&M - General	4,184	-	2,044	269	90	358	2,044
	Electricity - Streetlighting	139,459	138,498	144,348	108,046	30,932	138,979	144,348
	Reserve - Roadways	-	-	19,702	40,747	-	40,747	19,702
	Total Right of Ways	**143,643**	**138,498**	**166,094**	**149,062**	**31,022**	**180,084**	**166,094**
	Total Expenditures	**146,076**	**141,903**	**169,628**	**152,466**	**31,152**	**183,618**	**169,628**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	(21,392)	29,995	-	19,027	(31,152)	(12,126)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	19,702	-	19,702	19,702	19,702
	Total Other Financing Sources (Uses)	**-**	**-**	**19,702**	**-**	**19,702**	**19,702**	**19,702**
IV.	**Net Change in Fund Balance**	(21,392)	29,995	19,702	19,027	(11,450)	7,576	19,702
	Fund Balance - Beginning	107,693	86,301	116,296	116,296	-	116,296	123,872
	Fund Balance - Ending	**$ 86,301**	**$ 116,296**	**$ 135,998**	**$ 135,323**	**$ (11,450)**	**$ 123,872**	**$ 143,574**

Exhibit H
General Fund 104 - West Park Village (323,4,5A,6)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	116,296
Net Change in Fund Balance - Fiscal Year 2026		7,576
Total Funds Available (Estimated) - 9/30/2026		**123,872**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		14,572
	Subtotal	**14,572**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		361
Reserve - Roadways - Prior Years		101,362
	Subtotal	**101,723**
Total Allocation of Available Funds		**116,295**
Total Unassigned (undesignated) Cash	**$**	**7,577**

Notes

Anticipated Replacement Year	2029
Anticipated Replacement Costs	$148,148.20
Anticipated Reserve Balance	$148,148.20

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund 105 - West Park Village (324 - C5)

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 7,778	$ 7,778	$ 7,778	$ 9,413	$ -	$ 9,413	$ 9,587
	Operations & Maintenance Assessments - Discounts	(287)	(284)	(311)	(294)	-	(294)	(383)
	Interest - Investments	704	452	90	399	-	399	90
	Total Revenue	**8,195**	**7,946**	**7,557**	**9,519**	**-**	**9,519**	**9,294**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	150	150	156	182	-	182	192
	Total Administrative	**150**	**150**	**156**	**182**	**-**	**182**	**192**
	Right of Ways							
	Electricity - Streetlighting	6,659	6,647	4,999	5,109	1,544	6,653	6,700
	Reserve - Roadways	-	-	2,402	-	2,402	2,402	2,402
	Total Right of Ways	**6,659**	**6,647**	**7,401**	**5,109**	**3,946**	**9,055**	**9,102**
	Total Expenditures	**6,809**	**6,797**	**7,557**	**5,292**	**3,946**	**9,237**	**9,294**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	1,386	1,149	-	4,227	(3,946)	281	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	2,402	-	2,402	2,402	2,402
	Total Other Financing Sources (Uses)	**-**	**-**	**2,402**	**-**	**2,402**	**2,402**	**2,402**
IV.	**Net Change in Fund Balance**	1,386	1,149	2,402	4,227	(1,544)	2,683	2,402
	Fund Balance - Beginning	24,580	25,966	27,115	27,115	-	27,115	29,798
	Fund Balance - Ending	**$ 25,966**	**$ 27,115**	**$ 29,517**	**$ 31,342**	**$ (1,544)**	**$ 29,798**	**$ 32,200**

Exhibit I
General Fund 105 - West Park Village (324 - C5)
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	27,115
Net Change in Fund Balance - Fiscal Year 2026		2,683
Total Funds Available (Estimated) - 9/30/2026		**29,798**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		765
	Subtotal	**765**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		1,289
Reserve - Roadways - Prior Years		23,797
	Subtotal	**25,086**
Total Allocation of Available Funds		**25,851**
Total Unassigned (undesignated) Cash	**$**	**3,947**

Notes

Anticipated Replacement Year	2023
Anticipated Replacement Costs	$18,991
Anticipated Reserve Balance	$18,991

Westchase Community Development District
Fiscal Year 2027 Annual Budget
General Fund - 106 Vineyards

	Account Description	Actual FY 2024	Actual FY 2025	Adopted FY 2026	Actual Thru 06/30/26	Projected July-9/30/2026	Total Projected FY 2026	Annual FY 2027 Budget
I.	**Revenue**							
	Operations & Maintenance Assessments - On-Roll	$ 25,447	$ 27,287	$ 28,020	$ 26,384	$ 1,636	$ 28,020	$ 33,339
	Operations & Maintenance Assessments - Discounts	(940)	(995)	(1,121)	(1,026)	-	(1,026)	(1,334)
	Interest - Investments	7,593	4,912	500	4,355	-	4,355	500
	Gate Bar Code/Remotes	-	517	-	218	-	218	-
	Total Revenue	**32,100**	**31,721**	**27,399**	**29,931**	**1,636**	**31,566**	**32,506**
II.	**Expenditures**							
	General Administrative							
	County Assessment Collection Fee	490	526	560	507	53	560	667
	Misc.- Credit Card Fees	-	20	10	7	-	7	10
	Total Administrative	**490**	**546**	**570**	**514**	**53**	**567**	**677**
	Right of Ways							
	Insurance - General Liability	679	626	1,436	1,215	-	1,215	1,436
	R&M - General	4,638	6,720	4,543	921	307	1,227	4,543
	R&M - Drainage	-	-	2,625	-	-	-	2,625
	R&M - Gate	5,336	14,587	5,000	16,758	-	16,758	10,000
	Misc - Internet Services	1,404	1,382	1,800	1,501	500	2,001	1,800
	Reserve - Roadways	-	-	11,425	-	11,425	11,425	11,425
	Total Right of Ways	**12,057**	**23,315**	**26,829**	**20,394**	**12,232**	**32,626**	**31,829**
	Total Expenditures	**12,547**	**23,861**	**27,399**	**20,908**	**12,285**	**33,193**	**32,506**
	Excess (Deficiency) of Revenues Over (Under) Expenditures	19,553	7,860	-	9,022	(10,649)	(1,627)	-
III.	**Other Financing Sources (Uses)**							
	Interfund Transfer - In	-		-	-	-	-	-
	Interfund Transfer - Out	-	-	-	-	-	-	-
	Contribution To (Use of) Fund Balance	-	-	11,425	-	11,425	11,425	11,425
	Total Other Financing Sources (Uses)	**-**	**-**	**11,425**	**-**	**11,425**	**11,425**	**11,425**
IV.	**Net Change in Fund Balance**	19,553	7,860	11,425	9,022	776	9,798	11,425
	Fund Balance - Beginning	263,274	282,827	290,687	290,687	-	290,687	300,485
	Fund Balance - Ending	**$ 282,827**	**$ 290,687**	**$ 302,112**	**$ 299,709**	**$ 776**	**$ 300,485**	**$ 311,910**

Exhibit J
General Fund - 106 Vineyards
Allocation of Fund Balances

Available Funds		**Amount**
Beginning Fund Balance - Fiscal Year 2026	$	290,687
Net Change in Fund Balance - Fiscal Year 2026		9,798
Total Funds Available (Estimated) - 9/30/2026		**300,485**
Allocation of Available Funds		
Nonspendable Fund Balance		
Prepaid Items & Deposits		-
	Subtotal	**-**
Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		3,818
Reserve - Roadways - Prior Years		156,509
	Subtotal	**160,327**
Total Allocation of Available Funds		**160,327**
Total Unassigned (undesignated) Cash	**$**	**140,158**

Notes

Anticipated Replacement Year	2033
Anticipated Replacement Costs	$214,509.60
Anticipated Reserve Balance	$214,509.60

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

				General Fund			Special Funds			Total Assessments			
Section	Detail	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
104		Wycliffe	30	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	65'	Bennington	108	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
110	70'	Woodbay	163	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
111		Berkley Square	122	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
115		Glenfield	101	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
117		Keswick Forest	64	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
121		Shopping Center	9.9	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
122		Shopping Center	7.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
201		Glencliff	48	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
203		Harbor Links	109	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
205		Harbor Links Estates	63	$652.41	$615.00	6.08%	$411.11	$349.89	17.50%	$1,063.52	$964.89	$98.63	10.22%
211		The Enclave	108	$652.41	$615.00	6.08%	$244.77	$262.40	-6.72%	$897.18	$877.40	$19.78	2.25%
214		Saville Rowe	36	$652.41	$615.00	6.08%	$450.62	$450.62	0.00%	$1,103.03	$1,065.62	$37.41	3.51%
225		Ayshire	49	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
227		Cheshire	81	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
229		Derbyshire	105	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
123/125		Epic Properties	400	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
221/223		Radcliffe	154	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
231a		7/11	1.17	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231b		Primrose	1.27	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
231c		Professional Center	1.82	$23,678.70	$22,491.50	5.28%	$1,420.69	$1,420.66	0.00%	$25,099.39	$23,912.16	$1,187.23	4.96%
235/240		Professional Center	4.58	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Remax Real Estate		Remax Real Estate	0.53	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
Golf Course		Golf Course	58	$120.44	$113.80	5.84%	$0.00	$0.00	n/a	$120.44	$113.80	$6.64	5.84%
302		Greensprings	60	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
303		Greencrest	54	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
304		Greenhedges	53	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
305		Greenmont	41	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
306		Greendale	59	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
307		Greenpoint	153	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	50'	Village Green	10	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	60'	Village Green	67	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
322	TH	Village Green	13	$652.41	$615.00	6.08%	$906.88	$863.85	4.98%	$1,559.29	$1,478.85	$80.44	5.44%
323	50'	Westpark Village	77	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	60'	Westpark Village	10	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	Dplx/Villa	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
323	TH	Westpark Village	37	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	TH(115')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	Dplx/Villa	Westpark Village	24	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	50'	Westpark Village	40	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
324	60'	Westpark Village	6	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%

Westchase Community Development District
Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

				General Fund			Special Funds			Total Assessments			
Section	Detail	Name	Units	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Percent Change	FY 2027	FY 2026	Dollar Change	Percent Change
325A	TH	Westpark Village	50	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	TH(80')	Westpark Village	22	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	Dplx/Villa	Westpark Village	30	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326	50'	Westpark Village	17	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
326		David Weekly Homes	36	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Westchase Station	TH	Westpark Village	38	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
370		Castleford	69	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
371	65'	Stamford	61	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
372	70'	Baybridge	102	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
373		Wakesbridge	86	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
374		Abbotsford	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
375		Chelmsford	100	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
376		Brentford	85	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
377		Kingsford	132	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
378		Stockbridge	68	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
411		Sturbridge	47	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
412		Stonebridge	66	$652.41	$615.00	6.08%	$306.79	$291.47	5.25%	$959.19	$906.47	$52.72	5.82%
414		Woodbridge	40	$652.41	$615.00	6.08%	$0.00	$0.00	n/a	$652.41	$615.00	$37.41	6.08%
430		Vineyards	120	$652.41	$615.00	6.08%	$277.83	$233.50	18.98%	$930.24	$848.50	$81.74	9.63%
Cavendish	TH	Cavendish	90	$652.41	$615.00	6.08%	$316.09	$316.09	0.00%	$968.50	$931.09	$37.41	4.02%
Gables Residential III		Gables Residential III	615	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Arlington Park Condos		Arlington Park Condos	76	$470.47	$441.80	6.49%	$0.00	$0.00	n/a	$470.47	$441.80	$28.67	6.49%
Gables Commercial		*Gables Commercial*	0.94	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
419		*Westchase Early Learning Cente*	1.73	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/1		*CVS*	1.42	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/2		*Applebees*	1.04	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/3		*Burger King*	1.69	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
446/4		*Office*	2	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
324C-5		Residential	51	$652.41	$615.00	6.08%	$187.98	$152.50	23.27%	$840.39	$767.50	$72.89	9.50%
324C-6		Ave @ Westchase	1.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-3		Ave @ Westchase	0.57	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
326D-4		Ave @ Westchase	3.24	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%
332		Morton Plant Mease	2.74	$23,678.70	$22,491.50	5.28%	$0.00	$0.00	n/a	$23,678.70	$22,491.50	$1,187.20	5.28%

Exhibit B
Assessment Roll

The Assessment Roll is maintained in the District's Official Records, and is available upon request.

Certain exempt information may be redated prior to release in compliance with Chapter 119, *Florida Statutes.*

RESOLUTION 2026-14

A RESOLUTION OF THE WESTCHASE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

WHEREAS**,** the Westchase 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 Hillsborough 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 2026/2027 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 4th DAY OF AUGUST, 2026.

ATTEST:

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Asst. Secretary

_____
Chair / Vice Chair

EXHIBIT "A"

BOARD OF SUPERVISORS MEETING DATES
WESTCHASE COMMUNITY DEVELOPMENT DISTRICT

MEETING DATES FISCAL YEAR 2026/2027

October 6, 2026 *(Location: Westchase Swim and Tennis Center, 10405 Countryway Blvd, Tampa, Florida)*
November 3, 2026
December 1, 2026
January 5, 2027
February 2, 2027
March 2, 2027
April 6, 2027
May 4, 2027
June 1, 2027
July 6, 2027
August 3, 2027
September 7, 2027

WORKSHOP DATES FISCAL YEAR 2026/2027

October 20, 2026
November 17, 2026
December 15, 2026
January 19, 2027
February 16, 2027
March 16, 2027
April 20, 2027
May 18, 2027
June 15, 2027
July 20, 2027
August 17, 2027
September 21, 2027

All meetings and workshops will convene at 4:00 p.m. at the Maureen B. Gauzza Regional Library, 11211 Countryway Boulevard, Tampa, Florida unless otherwise noted above.

10446 Greendale Drive



July 27, 2026

0 62.5 125 250 ft

N W E S

Bob Henriquez, CFA
Hillsborough County Property Appraiser
This map is for assessment purposes only.
It is not a survey.

2025 Aerials

AGREEMENT BETWEEN ENVIRONMENTAL MANAGEMENT ACQUISITION, LLC, AND WESTCHASE COMMUNITY DEVELOPMENT DISTRICT FOR AQUATIC MAINTENANCE

This agreement (the **"Agreement")** is made and effective this _____ of _____, 2026, by and between:

Westchase Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, located in Hillsborough County, Florida, whose address is: 2502 N. Rocky Point Drive, Suite 1000, Tampa, FL 33607 **("District"),** and

Environmental Management Acquisition, LLC, a Delaware Limited Liability Company, whose mailing address is: 305 Indigo Drive, Brunswick, GA 31525 **("Contractor").**

RECITALS

WHEREAS, the District was established by ordinance of the Board of County Commissioners of Hillsborough County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure, including surface water management systems, landscaping, and other infrastructure; and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide aquatic maintenance services for retention ponds, natural ponds, lakes, canals and fountains serving the property within the District; and

WHEREAS, Contractor, who submitted the proposal attached hereto as **Exhibit A** ("Scope of Services"), represents that it has the skills, knowledge, and ability to provide such services to the District in accordance with the terms of this Agreement; and

WHEREAS, the District and Contractor warrant and agree that they have all right, power, and authority to enter and be bound by this Agreement.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the District and Contractor (collectively, referred to as the "Parties"), the receipt of which and sufficiency of which is hereby acknowledged, the Parties agree as follows:

Section 1. Incorporation of Recitals. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

Section 2. Description of Services. The Contractor will provide the services identified in **Exhibit A** (the **"Services").** Exhibit A is attached solely for the purpose of identifying the services to be performed by Contractor. This Agreement governs the terms and conditions for such service. Contractor shall perform such work for **Ten Thousand Eight Hundred Forty-One and 25/100th Dollars ($10,841.25)** per month **[One Hundred Thirty Thousand Ninety-Five and 00/100th Dollars ($130,095.00)** per year], for a twelve (12) month period commencing August 1, 2026. In the event that the contract renews for successive one (I) year terms in accordance with Section 25 of this Agreement, Contractor shall perform the work for the same rate.

Contractor shall provide all labor and equipment necessary for such service unless otherwise identified in **Exhibit A.** Additional services identified in Exhibit A shall be provided only upon authorized written direction from the District to the Contractor.

Contractor warrants that the work performed and all Services under this Agreement shall be free from any defects in workmanship and material. Contractor further warrants that all of the Services shall be perfonned using Contractor's best efforts and shall be in conformance with industry standards. Contractor shall replace, at Contractor's expense, all aquatic plan material **("Aquatic Material")** which, in the opinion of the District, fails to maintain a healthy, vigorous condition as a result of the Contractor's failure to perform the Services specified pursuant to this Service Agreement. By executing this Service Agreement, Contractor represents that it has examined carefully all of the contract documents, acquainted itself with the District's property, and all conditions relevant to the Services, and has made all evaluations and investigations necessary to fully understand any of the difficulties which may be encountered in performing the Services pursuant to this Service Agreement. Contractor acknowledges that the Service Agreement documents are sufficient for the proper and complete performance of the Services.

Section 3. Billing and Payment. Contractor shall bill the District for Services based on invoice with appropriate support documentation of the Services performed. Provided Contractor has submitted invoices for Services with the appropriate support documentation by the fifteenth (15^{th}) of the month, Contractor shall be paid by the thirtieth (30^{th}) of the following month unless such invoice is disputed as described below. The format of the invoice and backup documentation shall strictly adhere to the requirements established by District. If the District disputes or questions any part or all of an invoice, the District shall advise Contractor in writing of such questions or disputes within thirty (30) days of the District's receipt of such invoice. In the event of any dispute regarding the Services performed to date, Contractor, including any of Contractor's subcontractor(s) or agent(s) responsible for the Services, in District's sole and absolute discretion, shall, so long as District is pursuing resolution of such dispute in an expeditious manner, continue to carry on performance of the Services and maintain their progress during any such dispute, lawsuit or other proceeding to resolve the dispute, and District shall continue to make payments of undisputed amounts to Contractor in accordance with this Agreement.

Section 4. Care of the Property. Contractor shall use all due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair or replace, to the District's satisfaction, any damage resulting from Contractor's activities and work within seventy-two (72) hours. In the event Contractor does not repair or replace the damage to District's satisfaction, Contractor shall be responsible for reimbursing District for such damages.

It is further the responsibility of the Contractor to notify the District in writing of any conditions beyond the control of the Contractor, or Services to be performed which may result in the damage and/or loss of Aquatic Material. This responsibility includes, but is not limited to vandalism and/or other abuse of the District's property which results in damage to the Aquatic Material. Failure of the Contractor to report such items to the District on a weekly basis shall result in the Contractor incurring full responsibility for the cost of repair of such items

Section 5. Insurance. The Contractor or any subcontractor performing the work described in this Agreement shall maintain throughout the term of this Agreement the following insurance:

(1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.

(2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than $1,000,000 combined single limit bodily injury and property damage liability, in addition to covering at least the following hazards:

- Independent Contractors Coverage for bodily injury and property damage in connection with subcontractors' operation.

(3) Employer's Liability Coverage with limits of at least $1,000,000 (One Million Dollars) per accident or disease.

(4) Automobile Liability Insurance for bodily injuries in limits of not less than $1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.

The District, its staff, consultants and supervisors shall be named as an additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida, and such carrier shall have a Best's Insurance Reports rating of at least A-VII.

If the Contractor fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Contractor shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District obtaining the required insurance.

Section 6. Independent Contractor. The District and Contractor agree and acknowledge that Contractor shall serve as an independent contractor of the District. Contractor and District agree that Contractor is and shall remain at all times an independent contractor and shall not in any way claim or be considered an employee of the District.

Section 7. Indemnification. Contractor agrees to defend, indemnify and hold harmless the District and its officers, Supervisors, agents and employees and their respective successors and assigns (the **"District Parties")** from any and all Claims occurring incident to or resulting in whole or in part from, (i) Contractor's (or the Contractor's agents, employees, subcontractors, advisors, and other parties) (the **"Contractor's Parties")** presence at the District's property for any purpose; and/or (ii) the activities of the Contractor and/or the Contractor's Parties in connection with this Agreement; provided, however, that this indemnity shall not apply to the extent of the District's gross negligence or willful misconduct. This indemnity shall survive the expiration or termination of this Agreement as to any such Claims arising out of this Agreement. Contractor shall, upon receipt of notice of any Claim, promptly take all action necessary to make a claim under any applicable insurance policy or policies Contractor is carrying and maintaining. In any and all Claims against one or more of the District Parties by any employee of any of the Contractor Parties, the indemnification obligation under this Section shall not be limited in any way by any limitation on the amount or type of damages, compensation or benefits payable under workers' or workmen's compensation acts, disability benefit acts or other employee benefit acts. **"Claims"** shall mean any and all direct or indirect claims, demands, actions, causes of action, suits, rights of recovery for any relief or damages, debts, accounts, damages, taxes, assessments, fees, fines, penalties, costs, losses,

liabilities, mechanic's liens or stop notices and expenses (including, without limitation, court or arbitration costs, and attorneys' fees and expenses, and other costs of defense), of any kind or nature, including, without limitation, whether based on contract in tort, in law or equity, or pursuant to any violation of any and all states laws, rules, ordinances, regulation, by-laws, orders, decrees, permits, licenses and certificates of any federal, state of other governmental agency or body having jurisdiction, and whether foreseeable or unforeseeable.

No Construction Contract. It **is understood and agreed that this Agreement is not a construction contract as that term is referenced in Section 725.06, *Florida Statutes* (and as later amended), and that Section 725.06, *Florida Statutes* does not govern, restrict or control this Agreement.**

Section 8. Recovery of Costs and Fees. In the event the District is required to enforce this Agreement or any provision hereof by court proceedings or otherwise, then if prevailing, the District shall be entitled to recover from Contractor all fees and costs incurred, including but not limited to reasonable attorneys' fees incurred prior to or during any litigation or other dispute resolution and including fees incurred in appellate proceedings.

Section 9. Limitations on Governmental Liability. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

Section 10. Labor, Materials and Equipment Claims. The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it, to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy any claim or attempted lien within three (3) business days after the filing of a notice thereof, the District, in addition to any or all remedies available under this Agreement, may terminate this Agreement effective upon the giving of notice.

Section 11. Negotiation at Arm's Length. This Agreement has been negotiated fully between the parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement and received the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all Parties are deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any Party.

Section 12. Enforcement. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

Section 13. Termination. The District may terminate this Agreement without cause upon thirty (30) days written notice. The District shall also have the right to cancel this Agreement at any time due to Contractor's failure to perform in accordance with the terms of this Agreement or for any reason. Contractor shall have the right to cancel this Agreement upon sixty (60) days written notice to the District stating a failure of the District to perform in accordance with the terms of this Agreement; provided

however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. In the event either party terminates this Agreement, Contractor agrees to accept the balance due and owing to them at the effective date of termination for the Services performed up to that date, subject to whatever claims or off-sets the District may have against the Contractor.

Section 14. Permits and Licenses. All permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

Section 15. Entire Agreement. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement. To the extent that anything contained within **Exhibit A** conflicts with anything contained within this Agreement, this Agreement shall control.

Section 16. Amendment. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

Section 17. Authority to Contract. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

Section 18. Notices. All notices, requests, consents and other communications hereunder ("Notices") shall be in writing and shall be delivered, by facsimile, by overnight mail, or by First Class Mail, postage prepaid, return receipt requested, to the parties, as follows:

a.	If to Contractor:	Environmental Management Acquisition, LLC 305 Indigo Drive Brunswick, GA 31525 Attn: Tim Woodland Email: tim.woodland@all-water.com Tel: _____
b.	If to District:	Westchase Community Development District 2654 Cypress Ridge Boulevard Suite 101 Wesley Chapel, Florida 33544 Attn: District Manager
	With a copy to:	Erin McCormick Law, PA 3314 Henderson Boulevard Suite 100 D Tampa, Florida 33609 Facsimile: (813) 315-6333 Attn: Erin R. McCormick, Esq.

Section 19. Third Party Beneficiaries. This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

Section 20. Assignment. Contractor may not assign this Agreement or any monies to become due hereunder without the prior written approval of the District. Any assignment entered into without the written approval of the District shall be invalid and unenforceable.

Section 21. Applicable Law. This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

Section 22. Public Records. The Contractor agrees and understands that Chapter 119, *Florida Statutes,* may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, Contractor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes,* the terms of which are incorporated herein. Among other requirements, Contractor must:

a. Keep and maintain public records required by the District to perform the service.

b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.

c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Contractor does not transfer the records to the District.

d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the Contractor or keep and maintain public records required by the District to perform the service. If the Contractor transfers all public records to the District upon completion of this Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Contractor keeps and maintains public records upon completion of the Agreement, the Contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO

THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, AT (813)565-4663, OR BY EMAIL AT RECORDS@HIKAI.COM, OR BY REGULAR MAIL AT 2502 N. ROCKY POINT DRIVE, SUITE 1000, TAMPA, FL 33607.

Section 23. E-Verify Requirements. The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes.* Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, Florida Statutes.

If the Contractor anticipates entering into agreements with a subcontractor, the Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes,* and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. The Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes,* but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes,* within the year immediately preceding the date of this Agreement.

Section 24. Nongovernmental Entity Human Trafficking Affidavit. The Nongovernmental Entity Human Trafficking Affidavit, attached hereto as Exhibit "B," has been executed by Environmental Management Acquisition, LLC, and is incorporated into this Agreement.

Section 25. Effective Date and Term. This Agreement shall become effective as of August 1, 2026, and remain in effect for twelve (12) months. This Agreement will automatically renew for two (2) consecutive twelve (l 2) month terms, unless the District elects not to renew by giving thirty (30) days' notice to the Contractor prior to the end of the current term of the Agreement.

Section 26. Compliance with Governmental Regulation. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances, including conservation easements applicable to the District. If the Contractor fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or material men, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.

IN **WITNESS WHEREOF,** the parties hereto have signed and sealed this Agreement on the day and year first written above.

ATTEST:

WESTCHASE COMMUNITY DEVELOPMENT DISTRICT, a community development district established pursuant to Chapter 190, F.S.

_____
Secretary/Assistant Secretary

Signature: _____

Name: _____

Title: _____

WITNESSES:

ENVIRONMENTAL MANAGEMENT ACQUISITION, LLC, a Delaware Limited Liability Corporation

_____ _____

By: _____ Name: _____

Title: _____

_____

By: _____

EXHIBIT A
Scope of Services


ALLWATER

ALLWATER

Our Capabilities



Pond and Lake Management

AllWater manages over 1mm acres of aquatic habitats across 11 states. Our 30 years' experience, highly trained staff, deep technical expertise, and wide array of capabilities, along with our long-standing relationships, set us apart in the aquatics industry.



Natural Areas Management

With our certified Natural Areas applicators and fleet of airboats equipped with Raven Precision Guides application equipment, AllWater oversees large lake and natural resource management programs for countless government agencies and utility clientele. Services include: algae and aquatic wed control; water testing and restoration, lake mapping, shoreline erosion management, and fish stocking and management.



Dredging and Bathymetry Mapping

Our experienced consulting team performs bathymetric surveys and analysis internally, providing multiple layers of data to ensure your ecosystems are healthy and in compliance. AllWater boasts 6 hydraulic dredges with trained crews, along with certified equipment operators and long reach excavation equipment to perform mechanical dredging when needed.



Environmental Consulting

Our in-house consulting team performs a range of services, including wetland consulting, permitting, environmental assessments, wildlife studies and water quality testing and analysis. In addition, all services provided by AllWater are environmentally conscious. As stewards of the planet, our commitment is to protect every aquatic ecosystem we care for.

Dear Dave,

Thank you for the opportunity to submit the attached proposal for the management of Westchase CDD's aquatic environments. Please review the below proposal and feel free to contact us should you have any questions at all.

Service Address: 9515 W Linebaugh Ave

Tampa, 33626

Quantity of Lakes/Ponds: See Aerial Below

Total Lake/Pond Acreage: See Aerial Below

Contact Name: Dave Sylvanowicz

Contact Email: cdd@westchasecdd.com

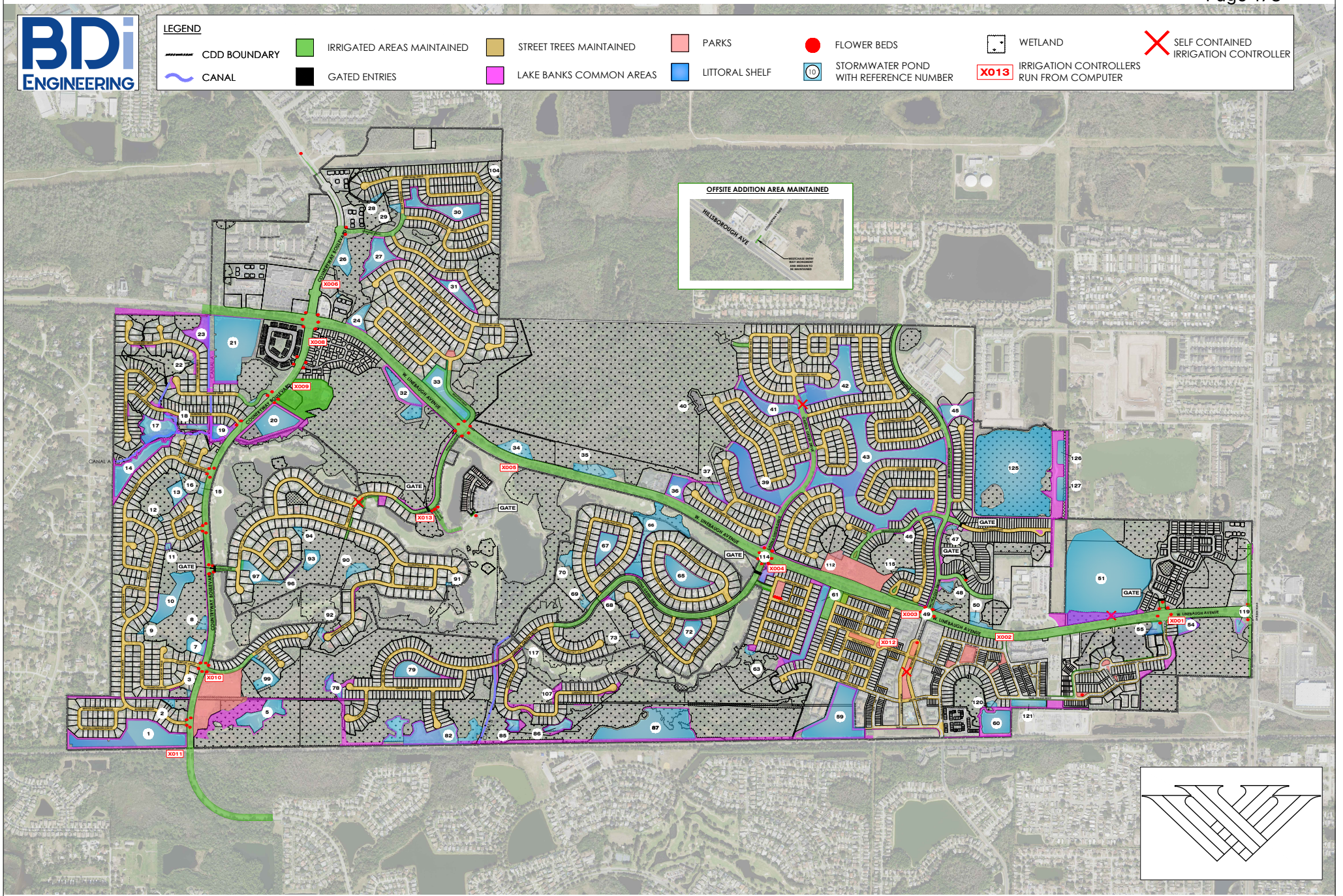
Product	Monthly Rate	Qty	Annual Total
Monthly Pond/Lake Management - Includes daily inspections Monday-Friday (or 40 hours during the week) , treatment of nuisance vegetation and algae at a time of year as deemed necessary and appropriate by contractor. - Removal of inorganic debris weighing less than 25lbs, up to an amount not exceeding the capacity of a 5 gallon bucket per pond. Excessive trash cleanup will incur an additional charge at a rate of $75/hour. - Reports outlining observations regarding water quality, turbidity, wildlife activity, erosion indicators and general aesthetic and health of the system. - 24 - Hour response time for reported issues	$10,841.25	12	$130,095.00

Section total	$130,095.00
Total	$130,095.00

BDi ENGINEERING

LEGEND

- CDD BOUNDARY
- CANAL
- IRRIGATED AREAS MAINTAINED
- GATED ENTRIES
- STREET TREES MAINTAINED
- LAKE BANKS COMMON AREAS
- PARKS
- LITTORAL SHELF
- FLOWER BEDS
- STORMWATER POND WITH REFERENCE NUMBER
- WETLAND
- X013 IRRIGATION CONTROLLERS RUN FROM COMPUTER
- SELF CONTAINED IRRIGATION CONTROLLER



WESTCHASE COMMUNITY DEVELOPMENT
LANDSCAPE MAINTENANCE MAP

SCALE: 1" = 400'

JUNE 2024

This is an agreement between ALLWATER , and Westchase CDD (“Customer”).

1. ALLWATER shall provide the following services on the Property:
    1. Weed and algae defoliation with 20% decrease in herbicides.
    2. At least one visit per business day.
2. Special: Light Trash and debris removal on scheduled visits and keeping the culvert systems free of obstructions.
3. Total Contract Amount: $130,095.00 per year
4. Payment Agreement: Customer agrees to purchase the service specified and to pay ALLWATER , as follows:
    1. Start Payment (due upon acceptance):
    2. Monthly Payments to be calculated as the Total Contract Amount divided by twelve (12).
    3. Customer agrees to make payment to ALLWATER on the 1st day of each calendar month via ACH. Customer authorizes ALLWATER to charge/debit the bank account provided for the above Monthly Payment Amount, each month on the 1st day of the month (or the next business day if the 1st falls on a weekend or bank holiday) for a period of 12 months. The ACH monthly payments shall continue each month unless and until Customer cancels the payment in accordance with the terms of this agreement.
    4. Contract prices are subject to change with annual rate increase of 5%.
    5. Start Date: Within 15 days of acceptance, unless otherwise specified: 2026-10-01
5. Customer agrees to notify ALLWATER of any chemical spills located on site.
6. Payment of services is due on the 25th of each month. Customer agrees to pay interest on all late payments. This interest amount is set at 18% APR or 1.5% per month.
    1. ALLWATER shall be entitled to suspend services for any account (90) days past due until payment is received in full.
    2. Any account sent to collections will be responsible for any fees and/or expenses during the collection process.
    3. A $35.00 fee will be charged for any NSF or returned check.
7. In the event payment for the services is not received from Customer, ALLWATER shall have the right to file a lien on the Property where the services were performed in accordance with the laws of the state where the Property is located.
8. Customer acknowledges and understands that ALLWATER, may use heavy machinery, and that such machinery may cause underlying damage to paved and other prepared surfaces. ALLWATER, shall not be liable for any weight-related damage caused to any driveways, landscaping, and other ground structures.
9. ALLWATER agrees to provide the following insurance certificate upon request: General Liability, Workers Compensation and Auto Liability. If Westchase CDD uses a third-party insurance compliance program, any expense associated with that program is the sole responsibility of Westchase CDD. ALLWATER agrees to enroll in the compliance program and will issue an invoice to Westchase CDD for the fees associated with the enrollment.
10. Customer has designated the below-named individual to serve as its primary contact with respect to this contract and to act as its authorized representative with respect to matters pertaining to this contract with full authority to bind Customer with respect to all matters requiring Customer’s approval or authorization. In the event that the designated authority changes, the Customer agrees that the new authority delegated assumes all responsibilities and legalities pertaining to this contract.
11. All notices, requests, consents, claims, demands, waivers, and other communications shall be in writing and deemed to have been given (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by nationally recognized overnight courier (receipt requested); (c) on the date sent by email if sent during normal business hours of the recipient, and on the next business day if sent after normal business hours of the recipient or (d) on the third day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid. Such communications must be sent to Customer at the address indicated in the signature block below and to ALLWATER at its principal office address.
12. The relationship between the parties is that of independent contractors.
13. Customer agrees to indemnify, hold harmless and defend ALLWATER and its shareholders, directors, managers, officers, employees, subcontractors, and agents from and against any action, claim, demand, loss, damage, liability or expenses, including attorneys’ fees and costs, arising from or relating to: (i) Customer’s breach of this agreement; (ii) the negligence, gross negligence, recklessness, willful misconduct or intentional act or omission of Customer or any of its representatives; (iii) the course of the services; and/or (iv) any contracts with third party vendors or service providers entered into by Customer. Customer agrees that ALLWATER shall have the right to participate in and control the defense of any such claim through counsel of its own choosing.
14. In no event shall ALLWATER 's liability exceed the total contract price actually paid to ALLWATER for the services hereunder.
15. In the event of a merger or a buy-out of the Property or Customer, the contract shall carry on to the new owner or company. Only ALLWATER has the right to terminate the contract under these circumstances.

1. Termination of Contract:
    1. A 60-day written notice is required before the end of said contract or the contract will automatically renew for the time of the original contract.
    2. Dissatisfaction: Customer agrees to notify ALLWATER in writing, of dissatisfaction. ALLWATER has 45 days to rectify the problem. If the problem is not solved within 45 days, Customer may then terminate the contract.
2. No modification of this contract can be made unless agreed upon by both parties and then put in writing.
3. This contract will be governed by and construed, interpreted and enforced in accordance with the laws of the State of South Carolina.
4. Any dispute arising from or related to this contract shall be filed in a court having jurisdiction over persons and subject matter and sitting in Charleston County, South Carolina, without limiting ALLWATER's right to file a lien or lawsuit in the county where the property is located in its sole discretion. The parties hereby consent to personal jurisdiction and venue in Charleston County, South Carolina for any dispute arising out of or related to this contract. In the event of any legal action brought by either party to enforce any of the obligations hereunder or arising out of any dispute concerning the terms and conditions hereby created, the parties agree that the prevailing party shall recover such reasonable amount for fees, costs, and expenses, including attorneys' fees as may be set by a court.
5. ALLWATER shall not be deemed in default with respect to the performance of any of the terms, covenants, and conditions of this contract to be performed by it if any failure of its performance shall be due to any Act of God, fire, natural disaster, accident, act of government, terrorism, war, strikes or other labor disturbances, shortages of material, supplies or utilities, or any other cause whatsoever (including failure of Customer to supply necessary data or instructions) beyond the reasonable control of ALLWATER and the time for performance by ALLWATER shall be extended by the period of delay resulting from or due to any of said causes.
6. This contract may be executed in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same document. For purposes of this contract, use of a facsimile, e-mail, or other electronic medium shall have the same force and effect as an original signature.

_____

Date

ALLWATER

Billing & Operations Contact Information

To ensure seamless project execution, please provide the billing and operations contacts for this project. Billing details allow our team to issue invoices promptly upon project commencement. If billing information differs from the site contact or proposal signer, enter the appropriate accounts payable information below. Operations contact details ensure our team can coordinate directly with the right on-site representative throughout the engagement.

All fields marked with an asterisk are required.

BILLING CONTACT NAME*

BILLING CONTACT TITLE

BILLING CONTACT EMAIL*

BILLING CONTACT PHONE*

BILLING ADDRESS*

PO NUMBER OR SPECIAL BILLING INSTRUCTIONS

OPERATIONS CONTACT NAME*

OPERATIONS CONTACT TITLE

OPERATIONS CONTACT EMAIL*

OPERATIONS CONTACT PHONE*

Why do we need this? Providing billing details upfront allows our team to issue invoices immediately upon project commencement, avoid delays that can affect scheduling and project timelines. Providing an operations contact ensures our team can communicate directly with the appropriate on-site representative for scheduling, project updates, and any time- sensitive coordination needed during execution.

EXHIBIT B
Nongovernmental Entity Human Trafficking Affidavit

EXHIBIT "B"

Nongovernmental Entity Human Trafficking Affidavit
Section 787.06(14), *Florida Statutes*

I, the undersigned, am an authorized officer or representative of Environmental Management Acquisition, LLC, a Delaware limited liability corporation, and I attest that Environmental Management Acquisition, LLC, does not use coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Under penalty of perjury, I hereby declare and affirm that the above-stated facts are true and correct.

FURTHER AFFIANT SAYETH NOT.

ENVIRONMENTAL MANAGEMENT ACQUISTION, LLC, a Delaware limited liability company

By: _____

Name: _____

Title: _____

Date: _____

JNR
Landscape Management LLC
P.O Box 340060
Tampa, FL 33694
Phone: 813-402-2006
Email: info@jnrlandscape.com

PROPERTY ENHANCEMENT PROPOSAL

ENHANCEMENT	Pavers restoration		
JOB TYPE	Hardscape		
JOB SITE	Along 9624 W Park Village Dr		
CUSTOMER	Westchase		
CONTACT:	David Sylvanowicz	EMAIL:	
PROPOSED BY:	Edward Nieves	EMAIL:	

PEP Reference
Number: 224
Proposed Date: 2026-06-29

DESCRIPTION

Any irrigation repairs needed due to this job would be an extra charge. JNR will not be held responsible for such damages.

ITEMIZED LIST OF SERVICES AND MATERIALS

DESCRIPTION	QTY.	UNIT OF MEASURE	PRICE PER UNIT	EXTENDED PRICE
Remove (by hand to save pavers) entire areas that are damaged by roots, prune roots.	1	demolition	2550	2550
Use a backhoe to level area,	1	event	600	600
install Limestone as a base	6	yards	180	1080
Also repair extra smaller spots (demo)	14	areas	85	1190
Concrete for new edging	1	event	600	600
Labor to install pavers and edging	1	event	5100	5100
				0
At near pool area, add a 30 x 10 of new pavers. (prep area)	1	event	850	850
Add Limestone as base	3	yards	180	540
Add pavers (as close as we can to the original one)	1110	pavers	1.60	1776
Add concrete for edging	1	event	250	250
Labor	1	event	2550	2550
				0
Re do retaining wall at tunnel exit using new railroad ties	1	event	350	350
			Total:	17436

Prices subject to change if not accepted (Signed) within 45 days of above date. Prices subject to change if work not started within 45 Days of acceptance. **Total price does not include any state and or local applicable taxes**.
The prices, specifications and conditions are satisfactory and are herby accepted. you are authorized to do the work as specified. Payment will be made as outlined above. Any alteration or deviation from specifications involving extra cost will be a charge over and above the estimate.;

We guarantee all nursery stock to be of highest quality, and state inspected when it leaves the nursery. **JNR LANDSCAPE MANAGEMENT LLC** agrees to replace any woody plant material which fails to survive the first year after planting date, providing all plants have received reasonable care (watering, spraying, cultivation, and pruning). We will not be responsible for damaged plants due to vandalism, wind, rain, drought, extreme cold, acts of God, insects, or disease. **WE RESERVE THE RIGHT TO VOID AGREEMENT IF ACCOUNT IS NOT PAID WITHIN 30 DAYS AFTER BILLED DATE**. We reserve the right to substitute materials if necessary due to availability while fulfilling the intentions of the design and specifications. Bulbs, Annuals, Perennials, and transplanted material are sold at a no return, no refund, or guarantee basis. Fine cracks and warping of construction materials not subject to guarantee. All manufacturers warranties supersede the **JNR LANDSCAPE MANAGEMENT LLC** Company Warranty. Deposit must be received, or credit terms must be established to schedule work.

Due to escalating petroleum cost which have affected our fertilizer and fuel cost, a fuel surcharge will be added to the invoiced amount. Currently that surcharge is set at 2.5% and will be adjusted - up or down - based on the national average cost of gas.

Accepted By: _____

Date: _____

Naturescapes of Tampa Bay
8902 Thousand Oaks Court
Tampa, FL 33634 US
naturescapesotb@gmail.com

Estimate

ADDRESS
David Sylvanowicz

ESTIMATE # 1146
DATE 07/15/2026

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Paver Repair	Approximately 1600sq ft of pavers pulled up, sides of pavers scraped, roots pruned, base compacted and leveled, re-lay pavers, compact sand into joints and install concrete curb around perimeter	12,800.00

50% deposit required prior to commencement for mobilization cost.

TOTAL **$12,800.00**

Accepted By

Accepted Date

Naturescapes of Tampa Bay
8902 Thousand Oaks Court
Tampa, FL 33634 US
naturescapesotb@gmail.com

Estimate

ADDRESS
David Sylvanowicz

ESTIMATE # 1148
DATE 07/15/2026

DATE	ACTIVITY	DESCRIPTION	AMOUNT
	Pavers	Approximately 208 square ft walkway extension in Hoa office parking lot. Excavate area, install 4” virgin base, compact, screed and lay pavers provided by CDD	3,500.00
	Retaining wall	Install retaining wall next to tunnel in front of storm drain grate. Approximately 2’-3’ tall in L shape	1,750.00

TOTAL **$5,250.00**

Accepted By

Accepted Date

EAST END LANDSCAPE

Project Name: West Park Village Paver Project
Location: Westchase, Tampa, FL
Client: Westchase CDD
Date: July 2, 2026

Net Full Package Contract Price: $49,900.00

Project Understanding

East End Landscape understands this project consists of lifting, relaying, and repairing existing paver walkways within Westchase (Area 1), and installing new pavers in a repair area (Area 2), including root removal, new compacted base where required, concrete paver bands, polymeric sand, irrigation valve box replacement, and an optional retaining wall, as detailed below. Each area is priced with two Base Bid options: Base Bid A (paver installation only, no edge restraint) and Base Bid B (paver installation with concrete paver band edge restraint).

Important - Edge Restraint (Concrete Paver Band)

Base Bid A does not include a concrete paver band. Without this edge restraint, East End Landscape cannot warrant against paver spreading, shifting, or joint failure over time. Base Bid B, which includes the concrete paver band, is East End Landscape's recommended option for a durable, long-lasting installation.

Scope of Work

Area 1 - West Park Village

- Lift & relay existing red brick pavers: 1,900 SF
- Root removal and new compacted base as required
- Polymeric sand and edge cleanup
- Concrete paver band, 700 LF (included in Base Bid B)
- Red brick paver breakage allowance, existing red brick pavers are more prone to cracking during pickup and relay than concrete pavers; an allowance for breakage/replacement is carried under either Base Bid option
- Pressure wash and sealer available as add alternates

Area 2 - Westchase Community Association building

- New paver installation: approximately 450 SF
- Root removal, excavation, new base, bedding sand
- Polymeric sand and compaction
- Irrigation: remove and replace damaged valve box, extend to finished paver elevation, adjust components, test system
- Concrete paver band, 90 LF (included in Base Bid B)
- Retaining wall available as add alternate
- Pressure wash and sealer available as add alternates

Root Removal - Both Areas

Root grinding and removal is required across the combined walkway footprint (approximately 2,350 SF) due to root intrusion affecting paver stability. This work is included within the Base Bid pricing for each respective area. Should root conditions prove more extensive than visible upon initial inspection, additional root removal beyond the scoped allowance will be presented as a change order for Owner approval prior to proceeding.

Inclusions

- Labor, materials, equipment, and supervision
- Mobilization and demobilization
- Root removal and grinding within scoped allowance, both areas
- New compacted base, bedding sand, and polymeric sand as specified
- Irrigation valve box replacement, extension to finished grade, adjustment, and system test
- Site cleanup upon completion of work

Exclusions

- Root removal beyond the scoped allowance (to be addressed as a change order if required)
- Irrigation pipe repair or component replacement outside the identified valve box
- Import or export of soil/fill beyond what is specified for base material
- Permitting, surveying, and engineering services
- Concrete footing for retaining wall unless specifically identified as required
- Replacement of pavers beyond the breakage allowance quantity identified herein
- Work outside the limits of the scope identified herein

Assumptions

- Existing pavers in Area 1 are red brick. Red brick pavers are more susceptible to cracking and breakage during lift and relay than concrete pavers; the breakage allowance above (150 EA at $6.00/EA) is a preliminary allowance and subject to adjustment based on the actual condition of pavers encountered on site
- Retaining wall pricing assumes a wall approximately 3' in height x 6' in length, minimal excavation, and does not include poured concrete footing. Final material (timber vs. block) and any footing requirement to be confirmed prior to award; pricing subject to adjustment if wall specifications change
- Concrete paver band quantities are carried at 700 LF (Area 1) and 90 LF (Area 2) for overage; final quantities to be verified in field and adjusted accordingly
- Irrigation scope assumes replacement/extension of one (1) damaged valve box only; no additional irrigation line damage is currently anticipated
- Site access will be provided by Westchase CDD

Warranty

East End Landscape warrants labor and materials for a period of one (1) year from substantial completion, excluding damage caused by storm events, vandalism, root re-intrusion beyond the treated areas, or acts of God. Warranty on Base Bid A (without concrete paver band) does not cover paver spreading, shifting, or joint separation due to lack of edge restraint.

Schedule

East End Landscape anticipates completing the awarded scope of work within approximately 10–15 calendar days of mobilization, weather permitting.

Pricing - Area 1

Area 1 - West Park Village	Price
Base Bid A - Lift & relay existing pavers (no edge restraint)	$25,600.00
Base Bid B - Lift & relay + Concrete Paver Band (700 LF)	$39,600.00
Red Brick Paver Breakage Allowance (NTE) applies under either Base Bid option	$900.00
Add Alternate - Pressure Wash	$1,615.00
Add Alternate - Seal	$2,565.00
Area 1 Minimum (Base Bid A + Breakage Allowance)	**$26,500.00**
Area 1 Maximum (Base Bid B + Breakage + All Alternates)	**$44,680.00**

Pricing - Area 2

Area 2 - Westchase Community Association building	Price
Base Bid A - New paver install + irrigation valve box (no edge restraint)	$8,450.00
Base Bid B - New paver install + valve box + Concrete Paver Band (90 LF)	$10,250.00
Add Alternate - Retaining Wall	$1,500.00
Add Alternate - Pressure Wash	$382.50
Add Alternate - Seal	$607.50
Area 2 Minimum (Base Bid A only)	**$8,450.00**
Area 2 Maximum (Base Bid B + All Alternates)	**$12,740.00**

Job Totals

Minimum Package - Base Bid A, both areas, plus breakage allowance	$34,950.00
Full Package - Base bid B, both areas, plus all Add Alternates and breakage allowance	**$57,420.00**
Complete Package Discount — applies only if ALL items above are awarded together as a single, complete award	**– $7,520.00**
Net Full-Package Contract Price (All Items Awarded Together)	**$49,900.00**

Note: The Complete Package Discount applies only if the Full Package (Base Bid B in both areas, plus all Add Alternates and the breakage allowance) together, as a single, complete award. This discount does not apply to partial awards, Base Bid A selections, or any selection of individual line items. If Owner elects to award any combination other than the full package, all items will be priced at the individual amounts shown above, without discount.

This is a fixed-price proposal for the items selected. Any conditions discovered during excavation or paver removal that fall outside the scope described above will be presented as a change order for approval prior to proceeding.

Payment Terms

- Fifty percent (50%) of the contract amount is due upon acceptance and scheduling of work
- Remaining balance due upon substantial completion
- Approved change orders shall be invoiced separately

Terms

- Proposal valid for 30 days from the date of this proposal
- Westchase CDD to provide access to the project site
- Pricing is based on the scope of work described herein

Acceptance of Proposal

Accepted By: _____

Title: _____

Date: _____

Aventura Nursery & Landscape, Inc.

10079 County Line, Spring Hill, Fl. 34608
352-799-3200, Fax 352-799-3260
info@aventuranursery.net

Estimate

Date	Estimate #
7/22/2026	12474

Name / Address
Westchase CDD KAI Management 9515 W. Linebaugh Ave. Tampa, FL 33626 813-478-2716 Dave

Estimate good for 30 days based on specs and availability today. All projects require a 50% down payment upon customer approval.

DISCLAIMER: WE ARE NOT RESPONSIBLE FOR RUTS CREATED IN YARD DURING INSTALLATION, IF YOU WISH TO RESCHEDULE DUE TO YARD CONDITIONS PLEASE CALL THE OFFICE.

X_____

P.O. No.	Terms

Item	Description	Qty	Rate	Total
Viburnum Sweet 1...	Viburnum Sweet 15 Gal.	50	190.00	9,500.00
Multi Plex 15 Gal.	Bamboo Multi-Plex 15 Gal.	25	250.00	6,250.00
	Price includes installation			

CUSTOMER ASSUMES FULL RESPONIBILITY FOR WATERING. RECOMMENDED WATERING SCHEDULE : 1 X FOR FIRST THIRTY (30) DAYS , THEN 3 - 4 X PER WEEK FOR THE NEXT THIRTY (30) DAYS, THEN 2 - 3 X PER WEEK FOR THE NEXT THIRTY (30) DAYS, AFTER NINETY (90) DAYS RESUME NORMAL WATERING SHCEDULE. PLANTS 1 - 7 GAL. MUST HAVE SPRINKLER HEADS & ALL 15 GAL. OR LARGER MUST HAVE BUBBLERS INSTALLED OR WARRANTY IS VOIDED. CUSTOMER IS RESPONSIBLE FOR FERTILIZING AND INSCECTICIDE / FUNGICIDE TREATMENTS & COVERING PLANTS WITH A FREEZE CLOTH DURING FREEZING TEMPERATURES. CUSTOMER IS RESPONSIBLE FOR THE COSTS OF REPAIRS TO IRRIGATION OR OTHER UNFORESEEN COSTS THAT MAY OCCUR DURING INSTALLATION, TRANSPLANTING OR REMOVAL OF PLANT MATERIAL OR SOD.

AVENTURA NURSERY DOES NOT WARRANTY ANY SOD THAT WE SELL OR INSTALL. THERE IS A 90 DAY WARRANTY ON ALL PLANTS ONLY IF AVENTURA NURSERY INSTALLS THEM & IF ADEQUATE IRRIGATION EXISTS.

Subtotal	$15,750.00
Sales Tax (6.5012%)	$0.00
Total	$15,750.00

Kai SOP Transparent AP Workflows

Here is how every invoice currently moves through Kai for Westchase. From invoice receipt to payment with built-in separation of duties, and safeguards.

Invoice Entry Point

All vendor invoices enter through a single controlled channel — the dedicated email lockbox kaiaccounts@payableslockbox.com — which feeds directly into the AP system. Every invoice is time stamped and tracked from the moment it enters the system.

1

AP Assignment Team

The AP team receives the invoice in StrongRoom, assigns it to the correct community and vendor, and routes it to the Office Manager. AP does not approve invoices; their role is intake, coding and routing.

2

Office Manager Review & GL Coding

The Office Manager validates the invoice against the vendor contract, confirms the work was performed, the amount is correct, and confirms coding to the proper general ledger account. Once satisfied, the Office Manager approves and routes it to the CDD Manager for secondary approval.

3

CDD Manager Review

The CDD Manager reviews the coding, amount, and confirms the invoice is tax exempt. Once satisfied, the CDD Manager approves the invoice, which is then routed to the accountant for review and payment.

4

Accountant Review & Payment

Only after CDD Manager approval does the accountant review the invoice one final time and process payment. This is the only person who can execute a payment, and they cannot do so without the preceding steps completed in the system.
All new wire or ACH information is confirmed verbally through a previously known phone number.

Every handoff is logged with a timestamp, user ID, and action taken, creating a permanent, auditable record accessible through the StrongRoom portal at any time. A monthly ledger review will be conducted by the Office Manager to ensure coding accuracy.