



Rizzetta & Company

Trevesta Community Development District

**Board of Supervisors' Meeting
August 5, 2021**

**District Office:
9428 Camden Field Parkway
Riverview, FL 33578
(813) 533-2950**

www.trevestacdd.org

TREVESTA COMMUNITY DEVELOPMENT DISTRICT

Trevesta Clubhouse, 6210 Trevesta Place, Palmetto, Florida 34221

Board of Supervisors	Michael Stephens	Chairman
	Jim Harvey	Vice Chairman
	Anthony Campano	Assistant Secretary
	Paul Martin	Assistant Secretary
	Candice Smith	Assistant Secretary
District Manager	Taylor Nielsen	Rizzetta & Company, Inc.
District Counsel	Jere Earlywine	KE Law Group
District Engineer	Matt Morris	Morris Engineering

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

TREVESTA COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 9428 CAMDEN FIELD PARKWAY, RIVERVIEW, FLORIDA 33578
MAILING ADDRESS • 3434 COLWELL AVE, STE 200 • TAMPA, FLORIDA 33614
www.TrevestaCDD.org

July 29, 2021

Board of Supervisors
**Trevesta Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Trevesta Community Development District will be held on **Thursday, August 5, 2021 at 9:15 a.m.** at the Trevesta Clubhouse, 6210 Trevesta Place, Palmetto, Florida 34221. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on May 26, 2021 Tab 1
 - B. Consideration of the Operation and Maintenance Expenditures for the Months of April and May 2021 Tab 2
- 4. BUSINESS ITEMS**
 - A. Consideration of Aeration Maintenance Plan ProposalTab 3
 - B. Ratification of Phase 3B Utilities and Drainage Acquisition.....Tab 4
 - C. Consideration of Aeration Installation Proposals for Ponds 11 & 16Tab 5
 - D. Acceptance of the Arbitrage Report -Series 2020Tab 6
 - E. Consideration of Mitigation ProposalTab 7
 - F. Consideration of Sun State Landscaping ProposalsTab 8
 - G. Review of Field Service Inspection
 - H. Acceptance of FY 19-20 AuditTab 9
 - I. Consideration of KE Law Group Fee AgreementTab 10
 - J. Consideration of RFP for Street Lighting InstallationUSC
 - K. Consideration of Rizzetta's FY 2022 Fee Amendment.....Tab 11
 - L. Public Hearing on Fiscal Year 2021/2022 Budget
 1. Consideration of Resolution 2021-09, Adopting Fiscal Year 2021/2022 Final Budget.....Tab 12
 - M. Public Hearing to on Fiscal Year 2021/2022 Special Assessments
 1. Consideration of Resolution 2021-10, Imposing Special Assessments and Certifying an Assessment RollTab 13
 - N. Consideration of Resolution 2021-11, Setting the Meeting Schedule for Fiscal Year 2021/2022.....Tab 14
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - D. District Manager

6. **SUPERVISOR REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Very truly yours,

Taylor Nielsen

Taylor Nielsen
District Manager

cc: Jere Earlywine, KE Law Group

MINUTES OF MEETING

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

TREVESTA COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of Trevesta Community Development District was held on **Wednesday, May 26, 2021 at 10:21 a.m.** at the Trevesta Clubhouse located at 6210 Trevesta Place, Palmetto, Florida 34221.

Present and constituting a quorum were:

Jim Harvey	Board Supervisor, Chairman
Michael Stephens	Board Supervisor, Vice Chairman
Lauren Schrandt	Board Supervisor, Assistant Secretary
Paul Martin	Board Supervisor, Assistant Secretary

Also present were:

Taylor Nielsen	District Manager, Rizzetta & Company, Inc.
Jere Earlywine	District Counsel, Hopping Green & Sams, P.A.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Nielsen called the meeting to order and conducted the roll call.

SECOND ORDER OF BUSINESS

Public Comment

Mr. Nielsen stated for the record that no members of the public were in attendance.

THIRD ORDER OF BUSINESS

Consideration of the Minutes of the Board of Supervisors' Meeting held on February 4, 2021

Mr. Nielsen presented the minutes of the Board of Supervisors' meeting held on February 4, 2021 and asked if there were any questions. There were none.

On a Motion by Mr. Harvey, seconded by Mr. Stephens, with all in favor, the Board Approved the Minutes of the Board of Supervisors' Meeting held on February 4, 2021, for the Trevesta Community Development District.

FOURTH ORDER OF BUSINESS

**Consideration of O&M Expenditures
for January, February and March 2021**

Mr. Nielsen presented the January, February and March 2021 Operation and Maintenance Expenditures. The Board had no questions or comments.

On a Motion by Mr. Harvey, seconded by Mr. Stephens, with all in favor, the Board approved the Operations and Maintenance Expenditures for January 2021 for the amount of (\$124,505.17), February 2021 for the amount of (\$27,428.28) and March 2021 for the amount of (\$33,038.75), for the Trevesta Community Development District.

FIFTH ORDER OF BUSINESS

Ratification of MOU for E-Verify

Mr. Nielsen presented the MOU for E-Verify with the Board. The Board had no questions or comments.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board ratified the MOU for E-Verify, for the Trevesta Community Development District.

SIXTH ORDER OF BUSINESS

**Select an Audit Committee and
Setting the First Audit Committee
Meeting**

Mr. Nielsen opened a discussion with the Board regarding selecting an Audit Committee and Setting the First Audit Committee Meeting. The Board selected Jim Harvey, Michael Stephens, Lauren Schrandt, Anthony Campano and Paul Martin to serve as the Audit Committee, and set the first Audit Committee meeting for August 5, 2021.

SEVENTH ORDER OF BUSINESS

**Presentation of Proposed Budget for
Fiscal Year 2021/2022**

Mr. Nielsen presented the Proposed Budget for Fiscal Year 2021/2022 to the Board. The Board approved the Proposed Budget for Fiscal Year 2021/2022 with the addition of townhome assessments.

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2021-07,
Approving Proposed Budget & Setting
Public Hearing**

Mr. Nielsen presented Resolution 2021-07, Approving Proposed Budget & Setting Public Hearing to the Board.

On a Motion by Mr. Harvey, seconded by Mr. Stephens, with all in favor, the Board adopted Resolution 2021-07, Approving Proposed Budget & Setting Public Hearing, for

the Trevesta Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Field Service Proposals

Mr. Nielsen presented Field Service Proposals to the Board. The Board had no questions or comments.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board approved the Field Service Proposals, for the Trevesta Community Development District.

TENTH ORDER OF BUSINESS

Consideration of Pond Maintenance Contract Addendum

Mr. Nielsen presented the Pond Maintenance Contract Addendum to the Board. The Board had no questions or comments.

On a Motion by Mr. Martin, seconded by Mr. Stephens with all in favor, the Board approved the Pond Maintenance Contract Addendum, for the Trevesta Community Development District.

ELEVENTH ORDER OF BUSINESS

Consideration of Mitigation Proposal

Mr. Nielsen presented the Mitigation Proposals to the Board. The Board decided to table this matter until next meeting.

TWELFTH ORDER OF BUSINESS

Acceptance of FY 19-20 Audit

Mr. Nielsen presented the FY 19-20 Audit to the Board.

On a Motion by Mr. Martin, seconded by Mr. Stephens with all in favor, the Board approved FY 19-20 Audit, for the Trevesta Community Development District.

THIRTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

Mr. Earlywine advised that he had no report.

B. District Engineer
Not present. No report.

C. District Manager
Mr. Nielsen advised that the next meeting of the Board of Supervisors is scheduled for Thursday, August 5, 2021.

FOURTEENTH ORDER OF BUSINESS

Supervisor Requests and Comments

Mr. Nielsen asked if there were any Supervisor questions or comments. There were none.

FIFTEENTH ORDER OF BUSINESS

Adjournment

Mr. Nielsen stated there was no further business to come before the Board and asked for a motion to adjourn the meeting.

On a Motion by Mr. Martin, seconded by Mr. Harvey, with all in favor, the Board adjourned the meeting at 10:44 a.m., for the Trevesta Community Development District.

Secretary / Assistant Secretary

Chairman / Vice Chairman

TREVESTA COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

Operation and Maintenance Expenditures

April 2021

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2021 through April 30, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$41,035.42**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trevesta Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Cardno, Inc.	000642	309414	Phase: 5820 - Preserve Maintenance 03/21	\$ 11,525.00
Florida Fountains & Equipment LLC	000646	CL-12262	Fountain Cleaning 01/21	\$ 350.00
Hopping Green & Sams	000643	121167	Legal Services 02/21	\$ 1,304.05
Irrigation Technical services, Inc.	000648	27872	Fountain Maintenance 01/21	\$ 300.00
Peace River Electric Cooperative, Inc	000649	Monthly Summary 04/21	Monthly Electric Summary 04/21	\$ 2,878.22
Rizzetta & Company, Inc.	000644	INV0000057568	District Management Fees 04/21	\$ 4,077.08
Rizzetta Technology Services, LLC	000645	INV0000007363	Website Hosting Services 04/21	\$ 100.00
Solitude Lake Management	000650	PI-A00580719	Lake & Pond Maintenance 04/01/21-06/30/21	\$ 346.00
Solitude Lake Management	000650	PI-A00580720	Lake & Pond Maintenance 04/21	\$ 995.00
Sun State Landscape Management, Inc.	000651	35863	Monthly Maintenance - 04/21	\$ 4,720.38

Trevesta Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Sun State Landscape Management, Inc.	000651	35864	Monthly Turf, Fert Maint. 2nd Entry Buffalo Rd to Wall 04/21	\$ 1,496.22
Sun State Landscape Management, Inc.	000651	35865	Monthly Maintenance - 04/21	\$ 3,701.59
Sun State Landscape Management, Inc.	000651	35956	Plant Replacement 04/21	\$ 375.00
Trevesta Irrigation LLC	000647	April-21	Phase 1A & 1B Common Area 04/21	\$ 4,433.44
Trevesta Irrigation LLC	000647	March-21	Phase 1A & 1B Common Area 03/21	<u>\$ 4,433.44</u>
Report Total				<u>\$ 41,035.42</u>

TREVESTA COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

Operation and Maintenance Expenditures May 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2021 through May 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$25,810.14**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trevesta Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2021 Through May 31, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Fountains & Equipment LLC	000652	CL-116	Fountain Cleaning 04/21	\$ 350.00
Grau & Associates P.A.	000653	20856	Audit Services FY 20/21	\$ 2,500.00
Hopping Green & Sams	000656	121619	Legal Services 03/21	\$ 267.24
Morris Engineering and Consulting, LLC	000660	INV-1772	Engineering Services 04/21	\$ 1,800.00
Rizzetta & Company, Inc.	000654	INV0000058134	District Management Fees 05/21	\$ 4,077.08
Rizzetta Technology Services, LLC	000655	INV0000007458	Website Hosting Services 05/21	\$ 100.00
Solitude Lake Management	000657	PI-A00598613	Lake & Pond Maintenance 05/21	\$ 1,820.00
Sun State Landscape Management, Inc.	000658	36224	Irrigation Repairs 04/21	\$ 544.19
Sun State Landscape Management, Inc.	000658	36472	Monthly Maintenance - 05/21	\$ 4,720.38
Sun State Landscape Management, Inc.	000658	36473	Monthly Turf, Fert Maint. 2nd Entry Buffalo Rd to Wall 05/21	\$ 1,496.22

Trevesta Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2021 Through May 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Sun State Landscape Management, Inc.	000658	36474	Monthly Turf, Fert Maint. 2nd Entry Buffalo Rd to Wall 05/21	\$ 3,701.59
Trevesta Irrigation LLC	000659	May-21	Phase 1A & 1B Common Area 05/21	<u>\$ 4,433.44</u>
Report Total				<u>\$ 25,810.14</u>

RESOLUTION 2021-09

THE ANNUAL APPROPRIATION RESOLUTION OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2021, submitted to the Board of Supervisors ("**Board**") of the Trevesta Community Development District ("**District**") proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local 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 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 days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; 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 THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Trevesta Community Development District for the Fiscal Year Ending September 30, 2022."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the amounts identified below 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 in the following fashion:

TOTAL GENERAL FUND	See Exhibit A
DEBT SERVICE FUND – 2016A-1	Annual Debt Service Amount
DEBT SERVICE FUND – 2018	Annual Debt Service Amount
DEBT SERVICE FUND – 2020	Annual Debt Service Amount

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2021/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes 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 consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any

amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS ____ DAY OF _____, 2021.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

EXHIBIT A: Adopted Budget



Rizzetta & Company

Trevesta Community Development District

www.TrevestaCDD.org

**Approved Proposed Budget
for Fiscal Year 2021-2022**

Presented by: Rizzetta & Company, Inc.

**12750 Citrus Park Lane
Suite 115
Tampa, Florida 33625
Phone: 813-994-1001**

rizzetta.com

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GENERAL FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

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

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

Approved Proposed Budget
Trevesta Community Development District
General Fund
Fiscal Year 2021/2022

	Chart of Accounts Classification	Actual YTD through 02/28/21	Projected Annual Totals 2020/2021	Annual Budget for 2020/2021	Projected Budget variance for 2020/2021	Budget for 2021/2022	Budget Increase (Decrease) vs 2020/2021	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 449,736	\$ 449,736	\$ 460,009	\$ (10,273)	\$ 873,174	\$ 413,165	
6	Off Roll	\$ 63,881	\$ 63,881	\$ 51,450	\$ 12,431	\$ 51,450	\$ -	
7								
8	TOTAL REVENUES	\$ 513,617	\$ 513,617	\$ 511,459	\$ 2,158	\$ 924,624	\$ 413,165	
9								
10	TOTAL REVENUES AND BALANCE FORWARD	\$ 513,617	\$ 513,617	\$ 511,459	\$ 2,158	\$ 924,624	\$ 413,165	
11								
12	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
13								
14	EXPENDITURES - ADMINISTRATIVE							
15								
16	Legislative							
17	Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
18	Financial & Administrative							
19	Administrative Services	\$ 1,931	\$ 4,635	\$ 4,635	\$ -	\$ 4,728	\$ 93	2% increase
20	District Management	\$ 9,184	\$ 22,042	\$ 22,042	\$ 0	\$ 22,483	\$ 441	2% increase
21	Advanced Funding Reimbursement	\$ 65,000	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ (65,000)	paid last FY year
22	District Engineer	\$ 8,375	\$ 20,100	\$ 7,500	\$ (12,600)	\$ 15,000	\$ 7,500	
23	Disclosure Report	\$ 7,000	\$ 7,000	\$ 6,000	\$ (1,000)	\$ 7,000	\$ 1,000	contract amt
24	Trustees Fees	\$ 5,250	\$ 5,250	\$ 6,125	\$ 875	\$ 5,250	\$ (875)	
25	Assessment Roll	\$ 5,150	\$ 5,150	\$ 5,150	\$ -	\$ 5,253	\$ 103	2% increase
26	Financial & Revenue Collections	\$ 1,545	\$ 3,708	\$ 3,708	\$ -	\$ 3,782	\$ 74	2% increase
27	Accounting Services	\$ 7,725	\$ 18,540	\$ 18,540	\$ -	\$ 18,911	\$ 371	2% increase
28	Auditing Services	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 5,000	\$ (1,000)	need to do audit proposals
29	Arbitrage Rebate Calculation	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 500	2 bonds each 500
30	Miscellaneous Mailings	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ (500)	Remove
31	Public Officials Liability Insurance	\$ 2,454	\$ 2,454	\$ 2,571	\$ 117	\$ 2,699	\$ 128	Updated EGIS proposal
32	Legal Advertising	\$ 499	\$ 1,198	\$ 5,000	\$ 3,802	\$ 3,000	\$ (2,000)	
33	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
34	Tax Collector /Property Appraiser Fees	\$ -	\$ -	\$ 803	\$ 803	\$ -	\$ (803)	remove
35	Website Hosting, Maintenance, Backup (and Email)	\$ 2,038	\$ 2,753	\$ 2,753	\$ -	\$ 2,753	\$ -	RTS + Innersync
36	Legal Counsel							
37	District Counsel	\$ 7,308	\$ 17,539	\$ 15,000	\$ (2,539)	\$ 18,000	\$ 3,000	
38								
39	Administrative Subtotal	\$ 123,634	\$ 175,543	\$ 172,002	\$ (3,541)	\$ 116,034	\$ (55,968)	
40								
41	EXPENDITURES - FIELD OPERATIONS							
42								
43	Electric Utility Services							
44	Utility Services	\$ 13,512	\$ 32,429	\$ 25,000	\$ (7,429)	\$ 35,000	\$ 10,000	PRECO
45	Street Lights	\$ 2,924	\$ 7,018	\$ 9,000	\$ 1,982	\$ 240,900	\$ 231,900	
46	Water/Sewer Combination Services							
47	Utility Irrigation	\$ 21,906	\$ 52,574	\$ 45,919	\$ (6,655)	\$ 55,000	\$ 9,081	Trevesta Irrigation LLC
48	Stormwater Control							
49	Fountain Maintenance	\$ 692	\$ -	\$ 5,768	\$ -	\$ 4,152	\$ (1,616)	changed to Solitude
50	Lake/Pond Bank Maintenance	\$ 6,475	\$ 15,540	\$ 11,940	\$ (3,600)	\$ 50,000	\$ 38,060	\$11,940 contract amt + adding 9 ponds phase 3
51	Lake Maintenance - Midge Control	\$ -	\$ -	\$ 23,425	\$ -	\$ 20,000	\$ (3,425)	
52	Preserve/Wetland Monitoring & Maintenance	\$ 11,525	\$ 27,660	\$ 70,050	\$ 42,390	\$ 61,400	\$ (8,650)	Cardno contract \$51,400, +10k for additions
53	Other Physical Environment							
54	General Liability Insurance	\$ 2,960	\$ 2,960	\$ 3,101	\$ 141	\$ 3,256	\$ 155	Updated EGIS proposal
55	Property Insurance	\$ 6,740	\$ 6,740	\$ 6,677	\$ (63)	\$ 7,414	\$ 737	Updated EGIS proposal
56	Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	Perimeter Wall
57	Landscape Maintenance	\$ 59,659	\$ 143,182	\$ 123,577	\$ (19,605)	\$ 248,068	\$ 124,491	contract is \$107,257, need to add phase 3
58	Landscape Replacements	\$ 1,286	\$ 3,086	\$ 15,000	\$ 11,914	\$ 15,000	\$ -	
59	Field Services	\$ -	\$ -	\$ -	\$ -	\$ 8,400	\$ 8,400	Field Service Proposal
60	Contingency							
61	Misc. Contingency	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
62								
63	Field Operations Subtotal	\$ 127,679	\$ 291,189	\$ 339,457	\$ 19,075	\$ 808,590	\$ 469,133	
64								
67	TOTAL EXPENDITURES	\$ 251,313	\$ 466,732	\$ 511,459	\$ 15,534	\$ 924,624	\$ 413,165	
68								
69	EXCESS OF REVENUES OVER EXPENDITURES	\$ 262,304	\$ 46,885	\$ -	\$ 17,692	\$ -	\$ -	
70								

Trevesta Community Development District
Debt Service
Fiscal Year 2021/2022

Chart of Accounts Classification	Series 2016A-1	Series 2018	Series 2020	Budget for 2021/2022
REVENUES				
Special Assessments				
Net Special Assessments ⁽¹⁾	\$349,199.96	\$275,499.50	\$328,864.45	\$624,699.46
TOTAL REVENUES	\$349,199.96	\$275,499.50	\$328,864.45	\$624,699.46
EXPENDITURES				
Administrative				
Financial & Administrative				
Debt Service Obligation	\$349,199.96	\$275,499.50	\$328,864.45	\$624,699.46
Administrative Subtotal	\$349,199.96	\$275,499.50	\$328,864.45	\$624,699.46
TOTAL EXPENDITURES	\$349,199.96	\$275,499.50	\$328,864.45	\$624,699.46
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

7.0%

Gross assessments:

\$1,024,016.23

Notes:

Tax Roll Collection Costs (3%) and Early Payment Discounts (4%) are a total 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

TREVESTA COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021/2022 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2021/2022 O&M Budget		\$924,624.00
Collection Cost @ 3%		\$29,826.58
Early Payment Discount @ 4%		\$39,768.77
2021/2022 Total:		\$994,219.35

2020/2021 O&M Budget	\$511,459.00
2021/2022 O&M Budget	\$924,624.00
Total Difference:	\$413,165.00

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2020/2021	2021/2022	\$	%
Series 2016A-1 Debt Service - Single Family 40' (A1A & A1B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (A1A & A1B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,842.80	\$2,136.16	\$293.36	15.92%
Series 2016A-1 Debt Service - Single Family 50' (A1A & A1B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (A1A & A1B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
Series 2016A-1 Debt Service - Single Family 50' (C)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (C)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,164.97	\$2,458.33	\$293.36	13.55%
Series 2016A-1 Debt Service - Single Family 60' (A)	\$1,396.05	\$1,396.05	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (A)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,272.36	\$2,565.72	\$293.36	12.91%
Series 2016A-1 Debt Service - Single Family 60' (B)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,379.75	\$2,673.11	\$293.36	12.33%
Series 2016A-1 Debt Service - Single Family 60' (C)	\$1,396.05	\$1,396.05	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (C)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,272.36	\$2,565.72	\$293.36	12.91%
Series 2016A-1 Debt Service - Single Family 60' (D)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (D)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,379.75	\$2,673.11	\$293.36	12.33%
2018 Debt Service - Single Family 40' (A1-B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (A1-B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,842.80	\$2,136.16	\$293.36	15.92%
2018 Debt Service - Single Family 40' (B2-B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (B-2B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,842.80	\$2,136.16	\$293.36	15.92%
2018 Debt Service - Single Family 40' (B-2C)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (B-2C)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,842.80	\$2,136.16	\$293.36	15.92%
2018 Debt Service - Single Family 50' (A1-B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (A1-B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
2018 Debt Service - Single Family 50' (B-2B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (B-2B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
2018 Debt Service - Single Family 50' (B-2C)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (B-2C)	\$876.31	\$1,169.67	\$293.36	33.48%

Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
2018 Debt Service - Single Family 50' (E)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,164.97	\$2,458.33	\$293.36	13.55%
2018 Debt Service - Single Family 60' (B-2B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
Debt Service - Single Family 60' (B-2C)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B-2C)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,164.97	\$2,458.33	\$293.36	13.55%
2018 Debt Service - Single Family 60' Gated (B-2B)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' Gated (B-2B)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,379.75	\$2,673.11	\$293.36	12.33%
2018 Debt Service - Single Family 60' Gated (E)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' Gated (E)	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$2,379.75	\$2,673.11	\$293.36	12.33%
2018 Debt Service - Villa	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Villa	\$876.31	\$1,169.67	\$293.36	33.48%
Total	\$1,950.19	\$2,243.55	\$293.36	15.04%
2020 Debt Service - AA2 Townhome ⁽¹⁾	\$0.00	\$909.50	\$909.50	0.00%
Operations/Maintenance - AA2 Townhome ⁽²⁾	\$215.59	\$1,169.67	\$954.08	442.54%
Total	\$215.59	\$2,079.17	\$1,863.58	864.41%
2020 Debt Service - AA2 Single Family 50' ⁽¹⁾	\$0.00	\$1,289.00	\$1,289.00	0.00%
Operations/Maintenance - AA2 Single Family 50' ⁽²⁾	\$215.59	\$1,169.67	\$954.08	442.54%
Total	\$215.59	\$2,458.67	\$2,243.08	1040.44%
2020 Debt Service - AA2 Single Family 60' ⁽¹⁾	\$0.00	\$1,503.00	\$1,503.00	0.00%
Operations/Maintenance - AA2 Single Family 60' ⁽²⁾	\$215.59	\$1,169.67	\$954.08	442.54%
Total	\$215.59	\$2,672.67	\$2,457.08	1139.70%

⁽¹⁾ Series 2020 debt assessments will be levied for the first time in FY 2021-2022 for Assessment Area 2.

⁽²⁾ Previously unplatted Assessment Area 2 is expected to be fully platted for FY 2021-2022. Therefore, both the field and administrative portions of the O&M budget will be allocated to the area, resulting in an assessment increase.

TREVISTA COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2021/2022 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

ALLOCATION OF O&M ASSESSMENT

TOTAL BUDGET		\$924,624.00
COLLECTION COST @ 3%		\$29,826.58
EARLY PAYMENT DISCOUNT @ 4%		\$39,768.77
TOTAL O&M ASSESSMENT		\$994,219.35

PER UNIT ASSESSMENTS

LOT SIZE	O&M	UNITS ASSESSED			TOTAL EAU	% TOTAL EAU	O&M PER PARCEL	O&M PER LOT	PER UNIT ASSESSMENTS				
		SERIES 2016A-1 DEBT SERVICE ⁽¹⁾	SERIES 2018 DEBT SERVICE ⁽²⁾	SERIES 2020 DEBT SERVICE ⁽³⁾					O&M	2016A-1 DEBT SERVICE ⁽⁴⁾	2018 DEBT SERVICE ⁽⁵⁾	2020 DEBT SERVICE ⁽⁶⁾	TOTAL ⁽⁷⁾
Assessment Area 1													
Single Family 40' (A1A & A1B)	32	32	0	0	32.00	3.76%	\$37,429.43	\$1,169.67	\$1,169.67	\$966.49	\$0.00	\$0.00	\$2,136.16
Single Family 50' (A1A & A1B)	81	81	0	0	81.00	9.53%	\$94,743.26	\$1,169.67	\$1,169.67	\$1,073.88	\$0.00	\$0.00	\$2,243.55
Single Family 50' (C)	65	65	0	0	65.00	7.65%	\$76,028.54	\$1,169.67	\$1,169.67	\$1,288.66	\$0.00	\$0.00	\$2,458.33
Single Family 60' (A)	1	1	0	0	1.00	0.12%	\$1,169.67	\$1,169.67	\$1,169.67	\$1,396.05	\$0.00	\$0.00	\$2,565.72
Single Family 60' (B)	40	40	0	0	40.00	4.71%	\$46,786.79	\$1,169.67	\$1,169.67	\$1,503.44	\$0.00	\$0.00	\$2,673.11
Single Family 60' (C)	37	37	0	0	37.00	4.35%	\$43,277.78	\$1,169.67	\$1,169.67	\$1,396.05	\$0.00	\$0.00	\$2,565.72
Single Family 60' (D)	40	40	0	0	40.00	4.71%	\$46,786.79	\$1,169.67	\$1,169.67	\$1,503.44	\$0.00	\$0.00	\$2,673.11
Single Family 40' (A-1B)	35	0	35	0	35.00	4.12%	\$40,938.44	\$1,169.67	\$1,169.67	\$0.00	\$966.49	\$0.00	\$2,136.16
Single Family 40' (B-2B)	22	0	22	0	22.00	2.59%	\$25,732.74	\$1,169.67	\$1,169.67	\$0.00	\$966.49	\$0.00	\$2,136.16
Single Family 40' (B-2C)	2	0	2	0	2.00	0.24%	\$2,339.34	\$1,169.67	\$1,169.67	\$0.00	\$966.49	\$0.00	\$2,136.16
Single Family 50' (A-1B)	27	0	27	0	27.00	3.18%	\$31,581.09	\$1,169.67	\$1,169.67	\$0.00	\$1,073.88	\$0.00	\$2,243.55
Single Family 50' (B-2B)	31	0	31	0	31.00	3.65%	\$36,259.76	\$1,169.67	\$1,169.67	\$0.00	\$1,073.88	\$0.00	\$2,243.55
Single Family 50' (B-2C)	2	0	2	0	2.00	0.24%	\$2,339.34	\$1,169.67	\$1,169.67	\$0.00	\$1,073.88	\$0.00	\$2,243.55
Single Family 50' (E)	11	0	11	0	11.00	1.29%	\$12,866.37	\$1,169.67	\$1,169.67	\$0.00	\$1,288.66	\$0.00	\$2,458.33
Single Family 60' (B-2B)	27	0	27	0	27.00	3.18%	\$31,581.09	\$1,169.67	\$1,169.67	\$0.00	\$1,073.88	\$0.00	\$2,243.55
Single Family 60 (B-2C)	3	0	3	0	3.00	0.35%	\$3,509.01	\$1,169.67	\$1,169.67	\$0.00	\$1,288.66	\$0.00	\$2,458.33
Single Family 60 Gated (B-2B)	12	0	12	0	12.00	1.41%	\$14,036.04	\$1,169.67	\$1,169.67	\$0.00	\$1,503.44	\$0.00	\$2,673.11
Single Family 60' Gated (E)	37	0	37	0	37.00	4.35%	\$43,277.78	\$1,169.67	\$1,169.67	\$0.00	\$1,503.44	\$0.00	\$2,673.11
Villa	50	0	50	0	50.00	5.88%	\$58,483.49	\$1,169.67	\$1,169.67	\$0.00	\$1,073.88	\$0.00	\$2,243.55
Total Assessment Area 1	555	296	259	0	555.00	65.29%	\$649,166.76						
Assessment Area 2													
Townhome	90	0	0	90	90.00	10.59%	\$105,270.28	\$1,169.67	\$1,169.67	\$0.00	\$0.00	\$909.50	\$2,079.17
Single Family 50'	172	0	0	172	172.00	20.24%	\$201,183.21	\$1,169.67	\$1,169.67	\$0.00	\$0.00	\$1,289.00	\$2,458.67
Single Family 60'	33	0	0	33	33.00	3.88%	\$38,599.10	\$1,169.67	\$1,169.67	\$0.00	\$0.00	\$1,503.00	\$2,672.67
Total Assessment Area 2	295	0	0	295	295.00	34.71%	\$345,052.60						
Total Community	850	296	259	295	850.00	100.00%	\$994,219.35						

LESS: Manatee County Collection Costs (3%) and Early Payment Discounts (4%):

(\$69,595.35)

Net Revenue to be Collected:

\$924,624.00

⁽¹⁾ Reflects the number of total lots with Series 2016A-1 debt outstanding.⁽²⁾ Reflects the number of total lots with Series 2018 debt outstanding.⁽³⁾ Reflects the number of total lots with Series 2020 debt outstanding.⁽⁴⁾ Annual debt service assessment per lot adopted in connection with the Series 2016A-1 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.⁽⁵⁾ Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.⁽⁶⁾ Annual debt service assessment per lot adopted in connection with the Series 2020 bond issue. Annual assessment includes principal, interest, Manatee County collection costs and early payment discounts.⁽⁷⁾ Annual assessment that will appear on November 2021 Manatee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

RESOLUTION 2021-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; 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 Trevesta Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Manatee County, Florida ("**County**"); and

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**"), attached hereto as **Exhibit "A,"** and

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

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

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related

to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B,"** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**
- B. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."**
 - a. Debt service special assessments directly collected by the District are due in full on December 1, 2021; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: (i) April 1, 2022 - debt service special assessments for the District's May 1, 2022 debt service payments; and (ii) October 1, 2022 - debt service special assessments for the District's November 1, 2022 debt service payments, in each case in amounts identified by the District's Manager in applicable invoice(s).
 - b. Operations and maintenance special assessments directly collected by the District are due in equal quarterly installments, with the first installment due October 1, 2021.

- C. **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 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. 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, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this _____ day of _____, 2021.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

RESOLUTION 2021-11

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF TREVESTA
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME
AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF
SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN
EFFECTIVE DATE**

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

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

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

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

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

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

Section 2. In accordance with Section 189.417(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Manatee County, a schedule of the District's regular meetings.

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

PASSED AND ADOPTED THIS 5th DAY OF AUGUST, 2021.

**TREVESTA COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN / VICE CHAIRMAN

ATTEST:

SECRETARY / ASSISTANT SECRETARY

EXHIBIT A
TREVESTA COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING DATES
FOR FISCAL YEAR 2021/2022

November 4, 2021
February 3, 2022
May 5, 2022
August 4, 2022

All meetings will convene at 9:15 a.m. at the Trevesta Clubhouse, located at 6210 Trevesta Place, Palmetto, Florida 34221.

Please note that due to the ongoing nature of the COVID-19 public health emergency, it may be necessary to hold the above referenced meetings utilizing communications media technology in order to protect the health and safety of the public or held at an alternative physical location other than the location indicated above. To that end, anyone wishing to participate in such meetings should contact the District Manager's Office prior to each meeting to confirm the applicable meeting access and/or location information. Additionally, interested parties may refer to the District's website for the latest information: <https://www.trevestacdd.org>.