



Rizzetta & Company

# **Trevesta Community Development District**

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**Board of Supervisors' Meeting  
August 4, 2022**

**District Office:  
2700 S. Falkenburg Road, Suite 2745  
Riverview, FL 33578**

**[www.trevestacdd.org](http://www.trevestacdd.org)**

# **TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

Trevesta Clubhouse, 6120 Trevesta Place, Palmetto, Florida 34221

<b>Board of Supervisors</b>	Michael Stephens	Chairman
	Jim Harvey	Vice Chairman
	Lauren Schrandt	Assistant Secretary
	Paul Martin	Assistant Secretary
	Candice Smith	Assistant Secretary
<b>District Manager</b>	Taylor Nielsen	Rizzetta & Company, Inc.
<b>District Counsel</b>	Jere Earlywine	Hopping Green & Sams, P.A.
<b>District Engineer</b>	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 • 2700 S. FALKENBURG RD. SUITE 2745• RIVERVIEW, FLORIDA 33578**  
[WWW.TREVESTACDD.ORG](http://WWW.TREVESTACDD.ORG)

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July 28, 2022

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 4, 2022 at 9:15 a.m.** at the Trevesta Clubhouse located at 6120 Trevesta Place, Palmetto, Florida 34221. The following is the tentative 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 12, 2022 ..... Tab 1
  - B. Consideration of the Operations and Maintenance Expenditures for the Months of April, May & June 2022..... Tab 2
- 4. BUSINESS ITEMS**
  - A. Public Hearing on Fiscal Year 2022-2023 Budget
    1. Consideration of Resolution 2022-07, Adopting Fiscal Year 2022-2023 Final Budget .....Tab 3
    2. Consideration of Resolution 2022-08, Imposing Special Assessments and Certifying an Assessment Roll.....Tab 4
  - B. Consideration of Resolution 2022-09, Setting the Meeting Schedule for Fiscal Year 2022-2023.....Tab 5
  - C. Review of Pork Dorks Hog Removal Report.....Tab 6
  - D. Ratification of Fiscal Year 2021 Audit .....Tab 7
  - E. Consideration of Aerator Installation Proposals .....Tab 8
  - F. Consideration of EcoLogic Propsoal .....Tab 9
  - G. Consideration of Solitude Fish Stocking Proposal .....Tab 10
  - H. Consideration of Fiscal Year 22-23 Addendum to Rizzetta Agreement .....Tab 11
- 5. STAFF REPORTS**
  - A. Landscape Inspection Report & Responses.....Tab 12
  - B. District Counsel
  - C. District Engineer
  - D. District Manager
    1. Review of District Manager Report .....Tab 13
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me 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 **Thursday, May 12, 2022 at 9:15 a.m.** at the Trevesta Clubhouse located at 6210 Trevesta Place, Palmetto, Florida 34221.

Present and constituting a quorum were:

Michael Stephens	<b>Board Supervisor, Chairman</b>
Jim Harvey	<b>Board Supervisor, Vice Chairman</b>
Candice Smith	<b>Board Supervisor, Assistant Secretary</b>
Paul Martin	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Taylor Nielsen	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Jere Earlywine	<b>District Counsel, KE Law Group (by phone)</b>
Meredith Hammock	<b>Representative, KE Law Group</b>
Bryan Schaub	<b>Landscape Inspector, Rizzetta &amp; Company, Inc.</b>

### 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

There were no audience comments.

### THIRD ORDER OF BUSINESS

### Consideration of the Minutes of the Board of Supervisors' Meeting held on February 3, 2022 and the O&M Expenditures for January, February and March 2022

Mr. Nielsen presented the minutes of the Board of Supervisors' meeting held on February 3, 2022 and the O&M Expenditures for January, February and March 2022 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 3, 2022, and the Operations and Maintenance Expenditures for January 2022 in the amount of (\$76,855.04), February 2022 in the amount of (\$34,808.24) and March 2022 in the

amount of (\$50,402.26), for the Trevesta Community Development District.

**FOURTH ORDER OF BUSINESS**

**Presentation of Proposed Budget for  
Fiscal Year 2022-2023**

Mr. Nielsen presented the Proposed Budget for Fiscal Year 2022-2023 to the Board. A discussion ensued.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-04,  
Approving Proposed Budget & Setting  
Public Hearing**

Mr. Nielsen presented Resolution 2022-04, Approving Proposed Budget & Setting Public Hearing to the Board.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board adopted Resolution 2022-04, Approving Proposed Budget & Setting Public Hearing, for the Trevesta Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-05,  
Instructing Supervisor of Elections**

Mr. Nielsen presented Resolution 2022-05, Instructing Supervisor of Elections to the Board.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board adopted Resolution 2022-05, Instructing Supervisor of Elections, for the Trevesta Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-06,  
Designating Date, Time & Place of  
Landowners' Election**

Mr. Nielsen presented Resolution 2022-06, Designating Date, Time & Place of Landowners' Election to the Board.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board adopted Resolution 2022-06, Designating Date, Time and Place of Landowners Election, for the Trevesta Community Development District.

**EIGHTH ORDER OF BUSINESS**

**Ratification of Wildlife Management Services Contract**

Mr. Nielsen presented the Wildlife Management Contract to the Board for ratification.

On a Motion by Mr. Martin, seconded by Mr. Stephens, with all in favor, the Board ratified the Wildlife Management Services Contract, for the Trevesta Community Development District.

**NINTH ORDER OF BUSINESS**

**Ratification of Phase 3C-3D Utilities & Stormwater Improvements Work Product**

Mr. Nielsen presented Phase 3C-3D Utilities and Stormwater Improvements Work Product to the Board for ratification.

On a Motion by Ms. Smith, seconded by Mr. Harvey, with all in favor, the Board ratified the Phase 3C-3D Utilities & Stormwater Improvements Work Product, for the Trevesta Community Development District.

**TENTH ORDER OF BUSINESS**

**Staff Reports**

- A. Landscape Inspection Report  
Mr. Schaub presented his report to the Board.
  - B. District Counsel  
Mr. Earlywine stated he had no report.
  - C. District Engineer  
Not present. No report.
  - D. District Manager  
Mr. Nielsen advised that the next meeting of the Board of Supervisors is scheduled for Thursday, August 4, 2022 at 9:15 a.m.
- 1. Review of District Manager Report
- Mr. Nielsen presented the District Manager Report to the Board

**ELEVENTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

Mr. Nielsen asked if there were any Supervisor questions or comments.

Mr. Harvey advised to spray the tall grass by I-75.

**TWELFTH 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. Stephens, with all in favor, the Board adjourned the meeting at 9:46 a.m., for the Trevesta Community Development District.

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

\_\_\_\_\_  
Chairman / Vice Chairman



# TREVESTA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Riverview · Florida · 813-994-1001

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

## **Operation and Maintenance Expenditures April 2022 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$79,233.24**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

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

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

# Trevesta Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Eco-Logic Services, LLC	761	1751	Preserve Maintenance Services for Phase 3 02/22	\$ 31,665.00
Fountain Design Group/Cascade Fountains	773	2022-056	Technician Repaired the Breaker On Fountain 03/22	\$ 263.99
KE Law Group, PLLC	762	1775	Legal Services 02/22	\$ 1,013.00
McDermitt Davis & Company	769	51897	Annual Audit FYE 20/21	\$ 4,000.00
Peace River Electric Cooperative, Inc	767	Monthly Summary 03/22	Monthly Electric Summary 03/22	\$ 3,192.81
Pork Dorks, Inc.	768	8442	Wild Hog Removal 04/22	\$ 1,250.00
RB Owens Electric Inc.	774	20213210	Streetlight Repair 10/22	\$ 6,495.00
Regions Bank	763	100414	Trustee Fee S2016 A-1 04/01/2022 - 03/31/2023	\$ 3,500.00
Rizzetta & Company, Inc.	764	INV0000067034	District Management Fees 04/22	\$ 4,958.67
Solitude Lake Management	765	PI-A00780046	Fountain Repair 03/22	\$ 162.25
Solitude Lake Management	770	PI-A00790629	Fountain Maintenance 04/22-06/22	\$ 370.22

## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Solitude Lake Management		PI-A00790630	Lake & Pond Maintenance 04/22	\$ 1,734.47
Sun State Landscape Management, Inc.	766	42274	Irrigation Repairs 03/22	\$ 98.24
Sun State Landscape Management, Inc.	771	42387	Monthly Maint Common Areas 2nd Entry- 04/22	\$ 14,568.19
Sun State Landscape Management, Inc.		42488	Quarterly Irrigation Repairs 04/22	\$ 1,143.62
Sun State Landscape Management, Inc.	775	42346	Irrigation Repairs 03/22	\$ 162.58
Trevesta Irrigation LLC	772	22-Apr	Phase 1A & 1B Common Area 04/22	<u>\$ 4,655.20</u>
<b>Report Total</b>				<u><b>\$ 79,233.24</b></u>

# TREVESTA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Riverview · Florida · 813-994-1001

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

## **Operation and Maintenance Expenditures May 2022 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2022 through May 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$40,646.91**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# Trevesta Community Development District

## Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Eco-Logic Services, LLC	777	1892	Preserve Maintenance Services for Phase 1,2 & 3 04/22	\$ 4,150.00
KE Law Group, PLLC	776	2094	Legal Services 03/22	\$ 970.35
KE Law Group, PLLC	783	2304	Legal Services 04/22	\$ 2,642.00
LLS Tax Solutions Inc	778	2657	Arbitrage Rebate Calculation Series 2016 03/22	\$ 500.00
Peace River Electric Cooperative, Inc	2022052422-1	Monthly Summary 04/22	Monthly Electric Summary 04/22	\$ 3,082.92
Pork Dorks, Inc.	782	8443	Wild Hog Removal 05/22	\$ 1,250.00
Regions Bank	779	97345	Trustee Fee S2020 05/22	\$ 3,500.00
Solitude Lake Management	780	PI-A00799335	Fountain Repair 04/22	\$ 1,268.78
Solitude Lake Management	784	PI-A00810069	Lake & Pond Maintenance 05/22	\$ 1,734.47
Sun State Landscape Management, Inc.	785	42874	Mthly Main Common Areas, 2nd Entry, Ext Ph 3 Ponds 05/22	\$ 14,568.19
Sun State Landscape Management, Inc.	785	42898	Common Area PH3- Badini Way 05/22	\$ 325.00

## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<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.	785	43188	Trim Plants 5/22	\$ 2,000.00
Trevesta Irrigation LLC	786	22-May	Phase 1A & 1B Common Area 05/22	<u>\$ 4,655.20</u>
<b>Report Total</b>				<b><u>\$ 40,646.91</u></b>

# TREVESTA COMMUNITY DEVELOPMENT DISTRICT

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District Office · Riverview · Florida · 813-994-1001

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

## **Operation and Maintenance Expenditures June 2022 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2022 through June 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:           **\$49,651.22**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# Trevesta Community Development District

## Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Candice Smith	791	CM051222	BOS Meeting 05/22	\$ 200.00
Eco-Logic Services, LLC	787	1975	Preserve Maintenance Services for Phase 1,2 & 3 05/22	\$ 26,535.00
Florida Fountains & Equipment LLC	788	2022-056	Fountain Service Call 04/22	\$ 263.99
LLS Tax Solutions Inc	789	2674	Arbitrage Rebate Calculation Series 2020	\$ 500.00
McClatchy Company, LLC	793	119534	21450 IPL0073577 05/22	\$ 60.84
McClatchy Company, LLC	793	119705	34695 IPL0070797 & IPL0074196 05/22	\$ 120.51
Peace River Electric Cooperative, Inc	2022060722-1	Monthly Summary 05/22	Monthly Electric Summary 05/22	\$ 3,333.58
Rizzetta & Company, Inc.	794	INV0000067826	District Management Fees 05/22	\$ 4,958.67
Rizzetta & Company, Inc.	790	INV0000068669	District Management Fees 06/22	\$ 4,958.67
Solitude Lake Management	795	PI-A00828772	Lake & Pond Maintenance 06/22 Through 8/22	\$ 245.03
Solitude Lake Management	795	PI-A00828773	Lake & Pond Maintenance 06/22	\$ 1,734.47



## Trevesta Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Solitude Lake Management	795	PI-A00828968	Fountain Repair 06/22	\$ 140.75
Solitude Lake Management	795	PI-A00831178	Fountain Repair 06/22	\$ 717.36
Sun State Landscape Management, Inc.	792	43238	Trim Plants 5/22	\$ 150.00
Sun State Landscape Management, Inc.	796	43378	Common Area PH3- Badini Way 06/22	\$ 325.00
Sun State Landscape Management, Inc.	796	43503	Irrigation Repairs 05/22	\$ 752.15
Trevesta Irrigation LLC	797	44734	Phase 1A & 1B Common Area 06/22	<u>\$ 4,655.20</u>
<b>Report Total</b>				<u><b>\$ 49,651.22</b></u>

## RESOLUTION 2022-07

**THE ANNUAL APPROPRIATION RESOLUTION OF THE TREVESTA COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Trevesta Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) 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 1<sup>st</sup> 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, 2023."
- 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 2022/2023, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

## **SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. 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.

**[CONTINUED ON NEXT PAGE]**

**PASSED AND ADOPTED THIS 4TH DAY OF AUGUST, 2022.**

**ATTEST:**

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Fiscal Year 2022/2023 Budget(s)



Rizzetta & Company

# Trevesta Community Development District

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

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**Approved Proposed  
Budget for  
Fiscal Year 2022-2023**

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Approved Proposed Budget  
Trevesta Community Development District  
General Fund  
Fiscal Year 2022/2023

Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
<b>REVENUES</b>							
Special Assessments							
Tax Roll*	\$ 450,034	\$ 450,034	\$ 641,274	\$ (191,240)	\$ 718,965	\$ 77,691	
Off Roll	\$ 246,121	\$ 246,121	\$ 51,450	\$ 194,671	\$ -	\$ (51,450)	
<b>TOTAL REVENUES</b>	<b>\$ 696,155</b>	<b>\$ 696,155</b>	<b>\$ 692,724</b>	<b>\$ 3,431</b>	<b>\$ 718,965</b>	<b>\$ 26,241</b>	
<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 696,155</b>	<b>\$ 696,155</b>	<b>\$ 692,724</b>	<b>\$ 3,431</b>	<b>\$ 718,965</b>	<b>\$ 26,241</b>	
<b>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</b>							
<b>EXPENDITURES - ADMINISTRATIVE</b>							
Legislative							
Supervisor Fees	\$ 200	\$ -	\$ 1,000	\$ -	\$ 3,000	\$ 2,000	2 gen election seats
Financial & Administrative							
Administrative Services	\$ 3,545	\$ 4,728	\$ 4,728	\$ -	\$ 4,917	\$ 189	contract price
District Management	\$ 16,857	\$ 22,483	\$ 22,483	\$ -	\$ 23,382	\$ 899	contract price
District Engineer	\$ 5,375	\$ 7,167	\$ 15,000	\$ 7,833	\$ 15,000	\$ -	\$21,150 spent last FY
Disclosure Report	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ -	contract price
Trustees Fees	\$ 8,458	\$ 8,458	\$ 5,250	\$ (3,208)	\$ 7,000	\$ 1,750	contract price
Assessment Roll	\$ 5,253	\$ 5,253	\$ 5,253	\$ -	\$ 5,463	\$ 210	contract price
Financial & Revenue Collections	\$ 2,836	\$ 3,782	\$ 3,782	\$ -	\$ 3,933	\$ 151	contract price
Accounting Services	\$ 14,179	\$ 18,911	\$ 18,911	\$ -	\$ 19,667	\$ 756	contract price
Auditing Services	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	\$ 4,000	\$ (1,000)	\$4,000 for 22/23/24/25
Arbitrage Rebate Calculation	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	contract price
Public Officials Liability Insurance	\$ 2,577	\$ 2,577	\$ 2,699	\$ 122	\$ 3,092	\$ 393	FY22-23 proposal
Legal Advertising	\$ 439	\$ 585	\$ 3,000	\$ 2,415	\$ 2,000	\$ (1,000)	\$1,456 spent last FY
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	\$175 spent last FY
Website Hosting, Maintenance, Backup (and Email)	\$ 2,438	\$ 2,753	\$ 2,753	\$ -	\$ 2,753	\$ -	contract price
Legal Counsel							
District Counsel	\$ 11,461	\$ 15,281	\$ 18,000	\$ 2,719	\$ 18,000	\$ -	\$17,862 spent last FY
<b>Administrative Subtotal</b>	<b>\$ 85,793</b>	<b>\$ 104,153</b>	<b>\$ 116,034</b>	<b>\$ 10,881</b>	<b>\$ 120,382</b>	<b>\$ 4,348</b>	
<b>EXPENDITURES - FIELD OPERATIONS</b>							
Electric Utility Services							
Utility Services	\$ 24,185	\$ 32,247	\$ 35,000	\$ 2,753	\$ 35,000	\$ -	\$28,863 spent last FY
Street Lights	\$ 12,399	\$ 16,532	\$ 9,000	\$ (7,532)	\$ 20,000	\$ 11,000	replace to LED
Water/Sewer Combination Services							
Utility Irrigation	\$ 41,232	\$ 54,976	\$ 55,000	\$ 24	\$ 58,000	\$ 3,000	3% increase
Stormwater Control							
Fountain Maintenance	\$ 9,822	\$ 13,096	\$ 4,152	\$ (8,944)	\$ 5,000	\$ 848	\$3,301 spent last FY
Lake/Pond Bank Maintenance	\$ 20,965	\$ 27,953	\$ 50,000	\$ 22,047	\$ 35,000	\$ (15,000)	\$20,993 spent last FY
Lake Maintenance - Midge Control	\$ -	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -	\$825 spent last FY
Preserve/Wetland Monitoring & Maintenance	\$ 73,875	\$ 98,500	\$ 61,400	\$ (37,100)	\$ 113,240	\$ 51,840	contract price
Stormwater Inspections and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	
Other Physical Environment							
General Liability Insurance	\$ 3,108	\$ 3,108	\$ 3,256	\$ 148	\$ 3,730	\$ 474	FY22-23 proposal
Property Insurance	\$ 7,078	\$ 7,078	\$ 7,414	\$ 336	\$ 8,494	\$ 1,080	FY22-23 proposal
Walls and Monuments Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
Pressure Washing	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$0 spent last FY
Landscape Maintenance	\$ 137,327	\$ 183,103	\$ 248,068	\$ 64,965	\$ 178,719	\$ (69,349)	contract price
Landscape Replacements	\$ 20,669	\$ 27,559	\$ 15,000	\$ (12,559)	\$ 25,000	\$ 10,000	\$2,476 spent last FY
Landscape Mulch	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	
Field Services	\$ 6,312	\$ 8,400	\$ 8,400	\$ -	\$ 8,400	\$ -	contract price
Contingency							
Misc. Contingency	\$ 10,760	\$ 14,347	\$ 50,000	\$ 35,653	\$ 30,000	\$ (20,000)	\$2,100 spent last FY
<b>Field Operations Subtotal</b>	<b>\$ 367,732</b>	<b>\$ 472,551</b>	<b>\$ 576,690</b>	<b>\$ 34,139</b>	<b>\$ 598,583</b>	<b>\$ 21,893</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 453,525</b>	<b>\$ 576,705</b>	<b>\$ 692,724</b>	<b>\$ 45,019</b>	<b>\$ 718,965</b>	<b>\$ 26,241</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 242,630</b>	<b>\$ 119,450</b>	<b>\$ -</b>	<b>\$ 48,450</b>	<b>\$ -</b>	<b>\$ -</b>	

**Trevesta Community Development District**  
**Debt Service**  
**Fiscal Year 2022/2023**

Chart of Accounts Classification	Series 2016A-1	Series 2018	Series 2020	Budget for 2022/2023
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)</sup>	\$349,199.96	\$268,099.51	\$328,865.21	\$946,164.68
<b>TOTAL REVENUES</b>	<b>\$349,199.96</b>	<b>\$268,099.51</b>	<b>\$328,865.21</b>	<b>\$946,164.68</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Financial & Administrative				
Debt Service Obligation	\$349,199.96	\$268,099.51	\$328,865.21	\$946,164.68
<b>Administrative Subtotal</b>	<b>\$349,199.96</b>	<b>\$268,099.51</b>	<b>\$328,865.21</b>	<b>\$946,164.68</b>
<b>TOTAL EXPENDITURES</b>	<b>\$349,199.96</b>	<b>\$268,099.51</b>	<b>\$328,865.21</b>	<b>\$946,164.68</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

7.0%

**Gross assessments:**

**\$1,016,070.32**

**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.

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.



**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2022/2023 O&M Budget		\$718,965.00
Collection Cost @ 3%		\$23,192.42
Early Payment Discount @ 4%		\$30,923.23
2022/2023 Total:		<b>\$773,080.65</b>

2021/2022 O&M Budget	\$692,724.00
2022/2023 O&M Budget	\$718,965.00
Total Difference:	<b>\$26,241.00</b>

	<b>PER UNIT ANNUAL ASSESSMENT</b>		<b>Proposed Increase / Decrease</b>	
	<b>2021/2022</b>	<b>2022/2023</b>	<b>\$</b>	<b>%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,842.80</b>	<b>\$1,883.55</b>	<b>\$40.75</b>	<b>2.21%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,950.19</b>	<b>\$1,990.94</b>	<b>\$40.75</b>	<b>2.09%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,164.97</b>	<b>\$2,205.72</b>	<b>\$40.75</b>	<b>1.88%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,272.36</b>	<b>\$2,313.11</b>	<b>\$40.75</b>	<b>1.79%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,379.75</b>	<b>\$2,420.50</b>	<b>\$40.75</b>	<b>1.71%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,272.36</b>	<b>\$2,313.11</b>	<b>\$40.75</b>	<b>1.79%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,379.75</b>	<b>\$2,420.50</b>	<b>\$40.75</b>	<b>1.71%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,842.80</b>	<b>\$1,883.55</b>	<b>\$40.75</b>	<b>2.21%</b>
2018 Debt Service - Single Family 40' (B2-B)	\$966.49	\$966.49	\$0.00	0.00%
Operations/Maintenance - Single Family 40' (B2-B)	\$876.31	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,842.80</b>	<b>\$1,883.55</b>	<b>\$40.75</b>	<b>2.21%</b>
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	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,950.19</b>	<b>\$1,990.94</b>	<b>\$40.75</b>	<b>2.09%</b>
2018 Debt Service - Single Family 50' (B2-B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50' (B2-B)	\$876.31	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,950.19</b>	<b>\$1,990.94</b>	<b>\$40.75</b>	<b>2.09%</b>
2018 Debt Service - Single Family 50' (E)	\$1,288.66	\$1,288.66	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B2-B)	\$876.31	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$2,164.97</b>	<b>\$2,205.72</b>	<b>\$40.75</b>	<b>1.88%</b>
2018 Debt Service - Single Family 60' (B2-B)	\$1,073.88	\$1,073.88	\$0.00	0.00%
Operations/Maintenance - Single Family 60' (B2-B)	\$876.31	\$917.06	\$40.75	4.65%
<b>Total</b>	<b>\$1,950.19</b>	<b>\$1,990.94</b>	<b>\$40.75</b>	<b>2.09%</b>
2018 Debt Service - Single Family 60' Gated (B2-B)	\$1,503.44	\$1,503.44	\$0.00	0.00%
Operations/Maintenance - Single Family 60' Gated (B2-B)	\$876.31	\$917.06	\$40.75	4.65%

<b>Total</b>	<b>\$2,379.75</b>	<b>\$2,420.50</b>	<b>\$40.75</b>	<b>1.71%</b>
<b>2018 Debt Service - Single Family 60' Gated (E)</b>	<b>\$1,503.44</b>	<b>\$1,503.44</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Operations/Maintenance - Single Family 60' Gated (E)</b>	<b>\$876.31</b>	<b>\$917.06</b>	<b>\$40.75</b>	<b>4.65%</b>
<b>Total</b>	<b>\$2,379.75</b>	<b>\$2,420.50</b>	<b>\$40.75</b>	<b>1.71%</b>
<b>2018 Debt Service - Villa</b>	<b>\$1,073.88</b>	<b>\$1,073.88</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Operations/Maintenance - Villa</b>	<b>\$876.31</b>	<b>\$917.06</b>	<b>\$40.75</b>	<b>4.65%</b>
<b>Total</b>	<b>\$1,950.19</b>	<b>\$1,990.94</b>	<b>\$40.75</b>	<b>2.09%</b>
<b>2020 Debt Service - AA2 Townhome <sup>(1)</sup></b>	<b>\$909.50</b>	<b>\$909.50</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Operations/Maintenance - AA2 Townhome <sup>(2)</sup></b>	<b>\$876.31</b>	<b>\$917.06</b>	<b>\$40.75</b>	<b>4.65%</b>
<b>Total</b>	<b>\$1,785.81</b>	<b>\$1,826.56</b>	<b>\$40.75</b>	<b>2.28%</b>
<b>2020 Debt Service - AA2 Single Family 50' <sup>(1)</sup></b>	<b>\$1,289.00</b>	<b>\$1,289.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Operations/Maintenance - AA2 Single Family 50' <sup>(2)</sup></b>	<b>\$876.31</b>	<b>\$917.06</b>	<b>\$40.75</b>	<b>4.65%</b>
<b>Total</b>	<b>\$2,165.31</b>	<b>\$2,206.06</b>	<b>\$40.75</b>	<b>1.88%</b>
<b>2020 Debt Service - AA2 Single Family 60' <sup>(1)</sup></b>	<b>\$1,503.00</b>	<b>\$1,503.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>Operations/Maintenance - AA2 Single Family 60' <sup>(2)</sup></b>	<b>\$876.31</b>	<b>\$917.06</b>	<b>\$40.75</b>	<b>4.65%</b>
<b>Total</b>	<b>\$2,379.31</b>	<b>\$2,420.06</b>	<b>\$40.75</b>	<b>1.71%</b>

**TREVESTA COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2022/2023 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

**ALLOCATION OF O&M ASSESSMENT**

<b>TOTAL BUDGET</b>	<b>\$718,965.00</b>
<b>COLLECTION COST @ 3%</b>	<b>\$23,192.42</b>
<b>EARLY PAYMENT DISCOUNT @ 4%</b>	<b>\$30,923.23</b>
<b>TOTAL O&amp;M ASSESSMENT</b>	<b>\$773,080.65</b>

**PER UNIT ASSESSMENTS**

<b>UNITS ASSESSED</b>					<b>ALLOCATION OF O&amp;M ASSESSMENT</b>				<b>PER UNIT ASSESSMENTS</b>				
<b>LOT SIZE</b>	<b>SERIES 2016A-1</b>	<b>SERIES 2018</b>	<b>SERIES 2020</b>		<b>TOTAL</b>	<b>% TOTAL</b>	<b>O&amp;M</b>	<b>O&amp;M</b>	<b>2016A-1 DEBT</b>	<b>2018 DEBT</b>	<b>2020 DEBT</b>	<b>TOTAL</b>	
<b>Assessment Area 1</b>	<b>O&amp;M</b>	<b>DEBT SERVICE <sup>(1)</sup></b>	<b>DEBT SERVICE <sup>(2)</sup></b>	<b>DEBT SERVICE <sup>(3)</sup></b>	<b>EAUs</b>	<b>EAUs</b>	<b>PER PARCEL</b>	<b>PER LOT</b>	<b>O&amp;M</b>	<b>SERVICE <sup>(4)</sup></b>	<b>SERVICE <sup>(5)</sup></b>	<b>SERVICE <sup>(6)</sup></b>	<b>TOTAL <sup>(7)</sup></b>
Single Family 40' (A1A & A1B)	32	32	0	0	32.00	3.80%	\$29,345.88	\$917.06	\$917.06	\$966.49	\$0.00	\$0.00	\$1,883.55
Single Family 50' (A1A & A1B)	81	81	0	0	81.00	9.61%	\$74,281.77	\$917.06	\$917.06	\$1,073.88	\$0.00	\$0.00	\$1,990.94
Single Family 50' (C)	65	65	0	0	65.00	7.71%	\$59,608.83	\$917.06	\$917.06	\$1,288.66	\$0.00	\$0.00	\$2,205.72
Single Family 60' (A)	1	1	0	0	1.00	0.12%	\$917.06	\$917.06	\$917.06	\$1,396.05	\$0.00	\$0.00	\$2,313.11
Single Family 60' (B)	40	40	0	0	40.00	4.74%	\$36,682.36	\$917.06	\$917.06	\$1,503.44	\$0.00	\$0.00	\$2,420.50
Single Family 60' (C)	37	37	0	0	37.00	4.39%	\$33,931.18	\$917.06	\$917.06	\$1,396.05	\$0.00	\$0.00	\$2,313.11
Single Family 60' (D)	40	40	0	0	40.00	4.74%	\$36,682.36	\$917.06	\$917.06	\$1,503.44	\$0.00	\$0.00	\$2,420.50
Single Family 40' (A-1B)	35	0	35	0	35.00	4.15%	\$32,097.06	\$917.06	\$917.06	\$0.00	\$966.49	\$0.00	\$1,883.55
Single Family 40' (B-2B)	22	0	22	0	22.00	2.61%	\$20,175.30	\$917.06	\$917.06	\$0.00	\$966.49	\$0.00	\$1,883.55
Single Family 50' (A-1B)	27	0	27	0	27.00	3.20%	\$24,760.59	\$917.06	\$917.06	\$0.00	\$1,073.88	\$0.00	\$1,990.94
Single Family 50' (B-2B)	31	0	31	0	31.00	3.68%	\$28,428.83	\$917.06	\$917.06	\$0.00	\$1,073.88	\$0.00	\$1,990.94
Single Family 50' (E)	11	0	11	0	11.00	1.30%	\$10,087.65	\$917.06	\$917.06	\$0.00	\$1,288.66	\$0.00	\$2,205.72
Single Family 60' (B-2B)	27	0	27	0	27.00	3.20%	\$24,760.59	\$917.06	\$917.06	\$0.00	\$1,073.88	\$0.00	\$1,990.94
Single Family 60 Gated (B-2B)	12	0	12	0	12.00	1.42%	\$11,004.71	\$917.06	\$917.06	\$0.00	\$1,503.44	\$0.00	\$2,420.50
Single Family 60' Gated (E)	37	0	37	0	37.00	4.39%	\$33,931.18	\$917.06	\$917.06	\$0.00	\$1,503.44	\$0.00	\$2,420.50
Villa	50	0	50	0	50.00	5.93%	\$45,852.94	\$917.06	\$917.06	\$0.00	\$1,073.88	\$0.00	\$1,990.94
<b>Total Assessment Area 1</b>	<b>548</b>	<b>296</b>	<b>252</b>	<b>0</b>	<b>548.00</b>	<b>65.01%</b>	<b>\$502,548.27</b>						
<b>Assessment Area 2</b>													
Townhome	90	0	0	90	90.00	10.68%	\$82,535.30	\$917.06	\$917.06	\$0.00	\$0.00	\$909.50	\$1,826.56
Single Family 50'	172	0	0	172	172.00	20.40%	\$157,734.13	\$917.06	\$917.06	\$0.00	\$0.00	\$1,289.00	\$2,206.06
Single Family 60'	33	0	0	33	33.00	3.91%	\$30,262.94	\$917.06	\$917.06	\$0.00	\$0.00	\$1,503.00	\$2,420.06
<b>Total Assessment Area 2</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>295</b>	<b>295.00</b>	<b>34.99%</b>	<b>\$270,532.37</b>						
<b>Total Community</b>	<b>843</b>	<b>296</b>	<b>252</b>	<b>295</b>	<b>843.00</b>	<b>100.00%</b>	<b>\$773,080.65</b>						

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

(\$54,115.65)

Net Revenue to be Collected:

**\$718,965.00**

<sup>(1)</sup> Reflects the number of total lots with Series 2016A-1 debt outstanding.

<sup>(2)</sup> Reflects the number of total lots with Series 2018 debt outstanding. True-up was paid for net loss of 7 lots in development plan change

<sup>(3)</sup> Reflects the number of total lots with Series 2020 debt outstanding.

<sup>(4)</sup> 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.

<sup>(5)</sup> 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.

<sup>(6)</sup> 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.

<sup>(7)</sup> Annual assessment that will appear on November 2022 Manatee County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

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

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

### **REVENUES:**

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

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

**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 Master Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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## **EXPENDITURES - FIELD OPERATIONS:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **RESERVE FUND BUDGET**

### **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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

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

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

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### **EXPENDITURES:**

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

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

## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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### **EXPENDITURES – ADMINISTRATIVE:**

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

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

## RESOLUTION 2022-08

**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 2022/2023; 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 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 has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit A**; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to fund the Adopted Budget through a funding agreement and/or through the imposition of special assessments on benefitted lands within the District, which special assessments may be collected by direct bill or on the tax roll pursuant to Chapter 197, *Florida Statutes*; and

**WHEREAS**, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

### **1. OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.
- b. Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *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.

- c. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

## 2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Future Collection Methods.** The 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.

3. **ASSESSMENT ROLL; AMENDMENTS.** 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. 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.

4. **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.

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

[CONTINUED ON NEXT PAGE]

**PASSED AND ADOPTED** this 4th day of August, 2022.

ATTEST:

**TREVESTA COMMUNITY DEVELOPMENT  
DISTRICT**

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

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

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

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (identifying Tax Roll Property)

**RESOLUTION 2022-09**

**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 the 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 and the Florida Department of Economic Opportunity, 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 189.015(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 4<sup>th</sup> day of August 2022.

ATTEST:

**TREVESTA  
COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary / Assistant Secretary

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Chairman, Board of Supervisors



**EXHIBIT "A"**  
**BOARD OF SUPERVISORS' MEETING DATES**  
**TREVESTA**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2022/2023**

November 3, 2022

February 2, 2023

May 4, 2023

August 3, 2023

All meetings will convene at 9:15 a.m. at the Harrison Ranch Clubhouse, located at 5755 Harrison Ranch Boulevard, Parrish, FL 34219.