

# Highland Meadows Community Development District

Board of Supervisors' Regular Meeting August 17, 2021

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

www.highlandmeadowscdd.org

## HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

City Hall, 1 Allapaha Avenue, Davenport, FL 33837

Board of Supervisors	Cindy Chenowith	Board Supervisor
-	Robert Williams	<b>Board Supervisor</b>
	Headley Oliver	Board Supervisor
	Fric Chenowith	Board Supervisor

Ralph Martinez Board Supervisor

Board Supervisor

**District Manager** Richard Hernandez Rizzetta & Company, Inc.

**District Counsel** Alyssa Wilson Hopping Green & Sams

**District Engineer** Rey Malave Dewberry 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 (407) 472-2471. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

## HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407 472-2471 Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

## www.highlandmeadowscdd.org

August 9, 2021

**Board of Supervisors Highland Meadows Community Development District** 

#### **AGENDA**

**Dear Board Members:** 

The regular meeting of the Board of Supervisors of the Highland Meadows Community Development District will be held on Tuesday, August 17, 2021 at 2:00 p.m. at City Hall, 1 Allapaha Avenue, Davenport, FL 33837. The following is the agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL
- 2. **PUBLIC COMMENT**

3.	BUS	INESS ADMINISTRATION	
	A.	Consideration of Resolution 2021-06, Designating Officers of the Distric	ctTab 1
	B.	Consideration of the Minutes of the Board of Supervisors'	
		Special Meeting held on July 7, 2021	Tab 2
	C.	Consideration of Operation and Maintenance Expenditures for	
		June 2021	Tab 3
4.	BUS	SINESS ITEMS	
	Α.	Public Hearing on Fiscal Year 2021/2022 Final Budget	
		i. Consideration of Resolution 2021-07, Adopting Fiscal Year	
		2021-2022 Final Budget	Tab 4
		ii. Consideration of Resolution 2021-08, Imposing Special	
		Assessments and Certifying an Assessment Roll	Tab 5
	B.	Consideration of Resolution 2021-09, Setting the Fiscal Year	

- 2021-2022 Meeting Schedule ......Tab 6 Consideration of Third Addendum - Contract for Professional District C.
- Consideration of Joint Letter by HGS and KE Law Group....... Tab 8 D.
- Consideration of Proposed Fee Agreement KE Law Group...... Tab 9 5. STAFF REPORTS
  - **District Counsel** Α.
    - В. **District Engineer** 
      - Review of Border Wall Memo......Tab 10
    - C. **District Manager**
- SUPERVISOR REQUESTS AND COMMENTS 6.
- 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 (407) 472-2471.

Very truly yours,

Richard Hernandez

Richard Hernandez District Manager

## Tab 1

## **RESOLUTION 2021-06**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT APPOINTING OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Highland Meadows 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 Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to Officers of the District.

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

Section 1.	is appointed Chairperson.
Section 2.	is appointed Vice Chairman.
Section 3.	is appointed Assistant Secretary.
	is appointed Assistant Secretary.
Section 4. for Chairman and	This Resolution supersedes any prior appointments made by the Board Vice-Chairman.
Section 5.	This Resolution shall become effective immediately upon its adoption.
PASSED A	ND ADOPTED THIS 17 <sup>th</sup> DAY OF AUGUST, 2021.
	HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT
	CHAIRMAN / VICE CHAIRMAN
ATTEST:	
SECRETARY / AS	SSISTANT SECRETARY

## Tab 2

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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.

## HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Board of Supervisors of the Highland Meadows Community Development District was held on **Wednesday**, **July 7**, **2021 at 11:03 a.m.** located at City Hall, located at 1 Allapaha Avenue, Davenport, FL 33837.

Present and constituting a quorum:

Cindy Chenowith
Robert Williams
Board Supervisor, Chairperson
Board Supervisor, Vice Chairperson

Eric Chenowith Board Supervisor, Assistant Secretary (via phone)

Headley Oliver Board Supervisor, Assistant Secretary

Also present were:

Richard Hernandez District Manager, Rizzetta & Company, Inc.

Roy Van Wyk **District Counsel, Hopping, Green & Sams** (via phone)

Rey Malave District Engineer, Dewberry (via phone)
Audience Present (Ralph Martinez – sworn in)

## FIRST ORDER OF BUSINESS

Call to Order

Mr. Hernandez called the meeting to order and read the roll call.

## **SECOND ORDER OF BUSINESS**

**Audience Comments on Agenda Items** 

There were no audience comments at this time.

On Motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors Appointed Mr. Ralph Martinez to the Board of Supervisors, for the Highland Meadows Community Development District.

Mr. Hernandez administered the Oath of Office to Supervisor Martinez.

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### THIRD ORDER OF BUSINESS

## **Staff Reports**

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## A. District Counsel

Not Present.

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## B. District Engineer

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Mr. Malave updated the board regarding the fence located behind 261 Highland Meadows Court. It was determined that the fence was located on the residents' lot as well as on District property. Discussion ensued.

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## C. District Manager

60 61 Mr. Hernandez informed the board that the District is \$7,067.00 under budget year to date.

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Mr. Van Wyk joined the call-in progress.

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Ms. Chenowith received information regarding 127 Highland Meadows Lane. The resident states that the retention area behind her home is being trimmed and sprayed by the vendor. She requested that they stop as the grass is dying and the area is eroding. Discussion ensued.

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Mr. Van Wyk did not have a report.

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### **FOURTH ORDER OF BUSINESS**

Discussion Regarding 242 Highland Meadows Place Cul-De-Sac Landscaping Options – Southern Oak Outdoor

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This agenda item was tabled until further notice.

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## FIFTH ORDER OF BUSINESS

**Consideration of Pressure Washing and Painting Proposals** 

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General discussion ensued.

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The Association will inform residents via newsletter regarding a walk-through of the wall area. Mr. Malave proposed July 14<sup>th</sup> and 15<sup>th</sup>.

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On Motion by Mr. Chenowith, seconded by Mr. Chenowith, with all in favor, the Board of Supervisors approved A&R's proposal for Pressure Washing and Painting in the amount of \$17,500.00, subject to a start date, for the Highland Meadows Community Development District.

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# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT July 7, 2021 Minutes of Meeting Page 3

On Motion by Mr. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors approved a not to exceed amount of \$10,000.00 for structural repair, for the Highland Meadows Community Development District.

## SIXTH ORDER OF BUSINESS

Discussion Regarding Foreclosed Home at 215 Highland Meadows Ave.

Mr. Williams provided an update regarding the advantages of purchasing this property which include permitted parking within the community and holding events and meetings.

## **SEVENTH ORDER OF BUSINESS**

**Acceptance of Fiscal Year 2020 Audit** 

Mr. Hernandez noted that the audit was clean with no adverse findings.

On Motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors accepted the fiscal year 2020 audit, for the Highland Meadows Community Development District.

Mr. Van Wyk rejoined the call and updated the Board regarding the foreclosed home located at 215 Highland Meadows Ave. This home is not in foreclosure and is in the process of be probated. Discussion ensued. The Board agreed that this would not be a good time to purchase the property.

## **EIGHTH ORDER OF BUSINESS**

Consideration of Resolution 2021-05, Setting Hearing on O&M Assessments

Mr. Van Wyk discussed that increasing assessments triggered a notice requirement and a resolution setting a public hearing on assessments in addition to the adoption of the budget.

A motion was made by Ms. Chenowith and seconded by Mr. Williams to approve Resolution 2021-05, Setting Hearing on O&M Assessments (August 17<sup>th</sup>, 2021 at 2:00 p.m.), for the Highland Meadows Community Development District.

Mr. Chenowith opposed.

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT July 7, 2021 Minutes of Meeting Page 4

## **NINTH ORDER OF BUSINESS**

Consideration of the Minutes of the Board of Supervisors' Special Meeting held on May 24, 2021

There were no comments or changes.

On a Motion Ms. Chenowith, seconded by Mr. Oliver, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' special meeting held on May 24, 2021, as presented, for the Highland Meadows Community Development District.

## **TENTH ORDER OF BUSINESS**

**Consideration of Operations and Maintenance Expenditures for May 2021** 

The Board reviewed the Operations and Maintenance Expenditures for May 2021. Discussion ensued regarding advertising costs and options.

On a Motion by Mr. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors ratified the Operations and Maintenance Expenditures for May 2021 (\$16,481.85), for the Highland Meadows Community Development District.

## **ELEVENTH ORDER OF BUSINESS**

Audience Comments and Supervisor Requests

Ms. Wentz commented on a section of the sidewalk that has been "cut out" in front of 1028 Highland Meadows Street. She also stated that she called Duke Energy regarding apparatus connected to the electrical box at 1121 Highland Meadows Street. It was determined that there was a break in the electrical line and that they are providing temporary electricity at this time.

Mr. Williams commented on a "Slow Down" sign that was installed at the Olsen Road entrance. He requested that it be removed. It was confirmed that this sign was not authorized by the Board or Mr. Malave. It is located on District property. Discussion ensued.

Mr. Williams indicated that there may be an issue with the Olsen Road entrance lights and/or timer as they are not powered on at night. This is occurring on both sides of the entrance. Discussion ensued.

The next regular meeting is scheduled for August 17th, 2021, at 2:00 p.m.

## HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT July 7, 2021 Minutes of Meeting Page 5

TWELFTH ORDER OF BUSINESS	Adjournment
On a Motion by Ms. Chenowith, seconded by Supervisors adjourned the meeting at 11:59 Development District.	•
Assistant Secretary	Chairperson/Vice Chairperson

## Tab 3

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

<u>District Office · Riverview , Florida 33578</u>

<u>Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614</u>

www.highlandmeadowscdd.org

# Operation and Maintenance Expenditures June 2021 For Board Approval

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

Approval of Expenditures:

\_\_\_\_\_\_ Chairperson

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

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

The total items being presented: \$28,863.92

## **Highland Meadows Community Development District**

Paid Operation & Maintenance Expenditures

June 1, 2021Through June 30,2021

Vendor Name	Check #	Invoice #	Transaction Description	<u>Che</u>	eck Amount
All Terrain Tractor Service, Inc.	2895	21-485	Property Improvements 03/21	\$	14,327.00
City of Davenport	06282021-1	2270 5/21	Highland Meadows St Irrigation 05/21	\$	554.41
City of Davenport	06282021-2	2318 5/21	Olsen Road Irrigation 05/21	\$	188.40
Dewberry Engineers, Inc.	2899	1971306	General Engineering Services 05/21	\$	2,735.00
Duke Energy	6142021	09617 89471	0 County Road 547 N Lite 05/21	\$	322.83
Duke Energy	6142021	05/21 41513 18262	0 County Road 547 N Lite PH2 05/21	\$	491.77
Duke Energy	6282021	05/21 35100 85009	508 Highalnd Meadows St. Unit A,	\$	23.58
Duke Energy	6282021	05/21 97783 97148	Entrance Lights 05/21 101 Highland Meadows PI, Unit A,	\$	22.54
Grau and Associates	2897	05/21 21162	Entrance Lights 05/21 Audit Service FYE 09/20	\$	3,600.00
Hopping Green and Sams	2900	122951	Legal Services 04/21	\$	862.50
Jacob Derek Miller dba Southern	2898	1664	Landscape Maint. 06/21	\$	2,530.50
Oak Outdoor, LLC. Rizzetta & Company, Inc.	2893	INV000058960	District Management Fees 06/21	\$	3,005.39
Rizzetta Technology Services, LLC	2894	INV000007600	Website Hosting Services 06/21	\$	100.00
Tian Smith dba Anthony Home Repair, LLC	2896	INV0003	Inspect and find source of sand on the road	\$	100.00

## **Highland Meadows Community Development District**

Paid Operation & Maintenance Expenditures

June 1, 2021Through June 30,2021

Vendor Name	Check #	Invoice #	Transaction Description	Check Amount
Report Total				\$ 28.863.92

## Tab 4

#### **RESOLUTION 2021-07**

THE ANNUAL APPROPRIATION RESOLUTION OF THE HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) 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 (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors ("**Board**") of the Highland Meadows Community Development District ("**District**") proposed budget(s) ("**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 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 HIGHLAND MEADOWS 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 Highland Meadows 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, he sum of \$ 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 budget year, to be divided and appropriated in the following fashion:										
TOTAL GENERAL FU	IND	\$								
DEBT SERVICE FUN	D (SERIES 2006)	\$								
TOTAL ALL FUNDS		\$								

#### **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. 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.

## PASSED AND ADOPTED THIS 17TH DAY OF AUGUST 2021.

ATTEST:	HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT
Secretary / Assistant Secretary	By: Its:

**EXHIBIT A:** Fiscal Year 2021/2022 Budget

**EXHIBIT A**Fiscal Year 2021/2022 Budget



# Highland Meadows Community Development District

https://highlandmeadowscdd.org

Approved Proposed Budget for Fiscal Year 2021/2022

Presented by: Rizzetta & Company, Inc.

8529 South Park Circle Suite 330 Orlando, Florida 32819 Phone: 407-472-2471

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.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights 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.

# 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 a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

## Proposed Budget Highland Meadows Community Development District General Fund Fiscal Year 2021/2022

	Chart of Accounts Classification	th	ual YTD rough 4/30/21	Project Annu Total 2020/20	al s	Annual Budget for 2020/2021	vari	rojected Budget iance for 20/2021	Budget for 2021/2022	(D	Budget ncrease ecrease) vs 020/2021	Comments
1												
2	REVENUES											
3	Special Assessments											
5	Tax Roll	\$	137 204	\$ 137	204	\$ 137,009	\$	195	\$ 157,655	\$	20 646	Assumes maintaining current assessment level.
6	Interest Earnings	Ψ	107,204	Ψ 151,	204	Ψ 157,005	Ψ	100	ψ 137,033	Ψ	20,040	Assumes maintaining current assessment level.
7	Interest Earnings			\$	-	\$ -	\$	-	\$ -	\$	-	
8	•					•						
9	TOTAL REVENUES	\$	137,204	\$ 137,	204	\$ 137,009	\$	195	\$ 157,655	\$	20,646	
10												
	Balance Forward from Prior Year(s)	\$	-	\$ 63,	153	\$ 63,153	\$	-	\$ 47,218	\$	(15,935)	Utilize balance forward from general fund surplus to maintain assessment level.
12	TOTAL DEVENUES AND DALANCE FORWARD		407.004	£ 200	257	f 200 400		405	£ 004.070	•	4.744	
14	TOTAL REVENUES AND BALANCE FORWARD	Þ	137,204	\$ <b>2</b> 00,	351	\$ 200,162	Þ	195	\$ 204,873	Þ	4,711	
##	EXPENDITURES - ADMINISTRATIVE											
##												
##	Legislative											
##	Supervisor Fees	\$	4,000	\$ 5,	000	\$ 5,000	\$		\$ 5,000	\$	-	Assumes quarterly meeting schedule and addtl for special meeting as necessary.
##	Financial & Administrative	L								L		
##	Administrative Services	\$	2,898			\$ 4,968		-	\$ 5,067			Adjusted per FY 21/22 projected fees.
##	District Management	\$	8,299		226			- (5.500)	\$ 14,511			Adjusted per FY 21/22 projected fees.
##	District Engineer Disclosure Report	\$	7,115 2,400		000 400			(5,500)	\$ 10,000 \$ 2,400		2,500	FY 20/21 due to grading and erosion issues. Same levels not anticipated in 21/22.
##	Trustees Fees	\$	3,457		457			(457)			500	Proj. based on current FY and prior FYE.
##	Assessment Roll	\$	5,250		250			- (437)	\$ 5,250		-	Floj. based on current F1 and prior F1E.
##	Financial & Revenue Collections	\$	2,294			\$ 3,933		-	\$ 4,012		79	Adjusted per FY 21/22 projected fees.
##	Accounting Services	\$	7,547			\$ 12,938		-	\$ 13,196			Adjusted per FY 21/22 projected fees.
##	Auditing Services	\$	26			\$ 3,600	\$	-	\$ 3,200	\$	(400)	Per agreement with Grau & Associates, FYE 21 \$3,200
##	Public Officials Liability Insurance	\$	2,691			\$ 2,819		128			141	Per Egis projections for renewal.
##	Legal Advertising	\$	1,606		000			-	\$ 3,000		-	
##	Dues, Licenses & Fees	\$	175		175				\$ 175			Due annually to the State.
##	Website Hosting, Maintenance, Backup	\$	1,853	\$ 4,	200	\$ 4,200	\$	-	\$ 4,200	\$	-	Maintain at \$4,200 for FY 21/22.
##	Legal Counsel  District Counsel	\$	5,948	\$ 10,	100	\$ 10,000	Φ.	(100)	\$ 10,000	\$	_	Suggest maintaining at no less than 10K.
##	District Gourisei	Ψ	5,540	Ψ 10,	100	Ψ 10,000	Ψ	(100)	ψ 10,000	Ψ		ouggest maintaining at no less than Tork.
##	Administrative Subtotal	\$	55,559	\$ 88.	938	\$ 83,009	\$	(5,929)	\$ 86,470	\$	3,461	
##			,	,				, , ,		Ė	,	
##	EXPENDITURES - FIELD OPERATIONS											
##												
##	Electric Utility Services											
##	Utility Services	\$	311		600				\$ 625			Maintained at same rate as year prior
##	Street Lights Water-Sewer Combination Services	\$	5,733	\$ 10,	000	\$ 9,750	\$	(250)	\$ 10,025	\$	2/5	Maintained at same rate as year prior
##	Utility Services  Utility Services	\$	8,553	\$ 14,	662	\$ 9,400	\$	(5,262)	\$ 10,000	\$	600	Adjusted based on projections.
##	Other Physical Environment	۳	0,000	ψ 14,	JU2	÷ 0,400	Ψ	(0,202)	ψ 10,000	Ψ	000	, rejected bassa on projections.
##	Property Insurance/General Liability	\$	4,897	\$ 5.	012	\$ 5,012	\$	-	\$ 5,387	\$	375	Per Egis projections for renewal. GL-\$2663 Property-\$2724
##	Entry & Walls Maintenance	\$	-		500	\$ 2,500	\$	-	\$ 2,500			Utilize for misc. entry & wall maint. Maintained at same rate.
##	Landscape Maintenance	\$	17,714	\$ 25,	716	\$ 25,716	\$		\$ 25,716	\$	-	Maintained at same rate.
##	Landscape Miscellaneous	\$	7,503			\$ 2,500		(5,003)				Higher in FY 20/21 due to entry sod/irrigation/declining material project.
##	Landscape-Mulch	\$	-	\$ 4,	650	\$ 4,650	\$	-	\$ 4,650	\$	-	Southern Oak estimates 100 cuyds @\$4,650.
##	Contingency Contingency	•	445	e ^	000	¢ 0.000	¢.		¢ 0.000	6		Maintained at same rate as year prior Utiliza for unformation
##	Miscellaneous Contingency Captial Outlay	\$	415			\$ 2,000 \$ 55,000		25,000	\$ 2,000 \$ 55,000	\$		Maintained at same rate as year prior. Utilize for unforeseen expense.  Create general capital outlay for major infrastructure projects.
##	Сариаі Оциау	Ф	-	φ 30,	000	φ 55,000	Ф	25,000	φ 55,000	Ф	-	отеате успетат саркаточнау тог ттајот штаѕниските ргојестѕ.
##	Field Operations Subtotal	\$	45,126	\$ 102	643	\$ 117,153	\$	14,510	\$ 118,403	\$	1,250	
##	p	Ť	.0,120	, 10Z,	- · •		7	,010		Ť	.,200	
##	Contingency for County TRIM Notice											
##												
	TOTAL EXPENDITURES	\$	100,685	\$ 191,	581	\$ 200,162	\$	8,581	\$ 204,873	\$	4,711	
##	EVOCAGE DEVENUES COMES EVOCAGE		00 =10		770	•	•	0 ===	A /		<i>(e</i> )	
##	EXCESS OF REVENUES OVER EXPENDITURES	\$	36,519	<b>\$</b> 8,	776	\$ -	\$	8,776	\$ (0)	Þ	(0)	
##		1					1					

# Proposed Budget Highland Meadows Community Development District Reserve Fund Fiscal Year 2021/2022

	Chart of Accounts Classification		Annual Budget for 2020/2021		dget for 21/2022	(D	Budget ncrease ecrease) 2020/2021	Comments	
1									
2	REVENUES								
3									
4	Special Assessments								
5	Tax Roll*	\$ -	-	\$	25,000	\$	25,000	Create Capital Outlay Reserve for	
12								major infrastructure projects.	
13	TOTAL REVENUES	\$ -	-	\$	25,000	\$	25,000		
14									
16									
17	TOTAL REVENUES AND BALANCE FORWARD	\$ -	-	\$	25,000	\$	25,000		
18									
19	*Allocation of assessments between the Tax Ro	oll and Off	Roll	are	estimate	s or	nly and		
20									
21	EXPENDITURES								
22	hk								
23	Contingency								
24	Capital Reserves	\$ -	-	\$	25,000	\$	25,000	Capital outlay reserve	
26									
27	TOTAL EXPENDITURES	\$ -	-	\$	25,000	\$	25,000		
28									
29	EXCESS OF REVENUES OVER	\$ -	-	\$	-	\$	-		
30									

# Budget Template Highland Meadows Community Development District Debt Service Fiscal Year 2021/2022

Chart of Accounts Classification	Series 2006	Budget for 2021/2022
REVENUES		
Special Assessments		
Net Special Assessments (1)	\$87,983.65	\$87,983.65
TOTAL REVENUES	\$87,983.65	\$87,983.65
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$87,983.65	\$87,983.65
Administrative Subtotal	\$87,983.65	\$87,983.65
TOTAL EXPENDITURES	\$87,983.65	\$87,983.65
EXCESS OF REVENUES OVER EXPENDITURES	0.00	0.00

Collection and Discount % applicable to the county:

7.0%

**Gross assessments** 

\$94,606.08

## Notes:

Tax Roll County Collection Costs and Early Payment discount is 7% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

## **Highland Meadows Community Development District**

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

2021/2022 Total:		\$196,403.23
Early Payment Discount @	4%	\$7,856.13
Collection Cost @	3%	\$5,892.10
2021/2022 O&M Budget		\$182,655.00

Total Difference:	\$45,646.00
2021/2022 O&M Budget	\$182,655.00
2020/2021 O&M Budget	\$137,009.00

	PER UNIT ANNU	JAL ASSESSMENT	Proposed Increase / Decrease		
	2020/2021	2021/2022	\$	%	
Debt Service - Single Family	\$985.48	\$985.48	\$0.00	0.00%	
Operations/Maintenance - Single Family	\$663.61	\$884.70	\$221.09	33.32%	
Total	\$1,649.09	\$1,870.18	\$221.09	13.41%	

## HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL O&M BUDGET		\$182,655.00
COLLECTION COSTS @	3.0%	\$5,892.10
<b>EARLY PAYMENT DISCOU</b>	\$7,856.13	
TOTAL O&M ASSESSMENT	Γ	\$196,403.23

	UNITS	ASSESSED				
		SERIES 2006	ALLOCATION OF O&M ASSESSIN			MENT
		DEBT		TOTAL	% TOTAL	TOTAL
LOT SIZE	<u>0&amp;M</u>	SERVICE (1) (2)	EAU FACTOR	EAU's	EAU's	O&M BUDGET
SINGLE FAMILY 65'/70'	222	96	1.00	222.00	100.00%	\$196,403.23
- -	222	96	=	222.00	100.00%	\$196,403.23
LESS: Polk County Collection Costs (3%) and Early Payment Discounts (4%):				(\$13,748.23)		
Net Revenue to be Collected				\$182,655.00		

PER LOT ANNUAL ASSESSMENT			
DEBT			
<u>0&amp;M</u>	SERVICE (3)	TOTAL (4)	
\$884.70	\$985.48	\$1,870.18	

- (1) Reflects 126 (one hundred twenty-six) Series 2006 prepayments.
- (2) Reflects the number of total lots with Series 2006 debt outstanding.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2006 bond issue. Annual assessment includes principal, interest, Polk County collection costs and early payment discount costs.
- (4) Annual assessment that will appear on November 2021 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

## Tab 5

#### **RESOLUTION 2021-08**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS 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; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Highland Meadows 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 Polk 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 incorporated by reference herein; and

**WHEREAS,** the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the 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 of the Highland Meadows Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit** "**B**" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, 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 HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT:

- **SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that 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, as shown in **Exhibits "A" and "B,"** 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.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits "A" and "B."** 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 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 17<sup>th</sup> day of August 2021.

ATTEST:		HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT
Secretary / A	Assistant Secretary	By:
Exhibit A: Exhibit B:	Budget Assessment Roll	

**EXHIBIT A**Fiscal Year 2021/2022 Budget



# Highland Meadows Community Development District

https://highlandmeadowscdd.org

Approved Proposed Budget for Fiscal Year 2021/2022

Presented by: Rizzetta & Company, Inc.

8529 South Park Circle Suite 330 Orlando, Florida 32819 Phone: 407-472-2471

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.

**Street Lights:** The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights 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.

# 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 a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

#### Proposed Budget Highland Meadows Community Development District General Fund Fiscal Year 2021/2022

	Chart of Accounts Classification	th	ual YTD rough 4/30/21	Project Annu Total 2020/20	al s	Annual Budget for 2020/2021	vari	rojected Budget iance for 20/2021	Budget for 2021/2022	(D	Budget ncrease ecrease) vs 020/2021	Comments
1												
2	REVENUES											
3	Special Assessments											
5	Tax Roll	\$	137 204	\$ 137	204	\$ 137,009	\$	195	\$ 157,655	\$	20 646	Assumes maintaining current assessment level.
6	Interest Earnings	Ψ	107,204	Ψ 151,	204	Ψ 157,005	Ψ	100	ψ 137,033	Ψ	20,040	Assumes maintaining current assessment level.
7	Interest Earnings			\$	-	\$ -	\$	-	\$ -	\$	-	
8	•					•						
9	TOTAL REVENUES	\$	137,204	\$ 137,	204	\$ 137,009	\$	195	\$ 157,655	\$	20,646	
10												
	Balance Forward from Prior Year(s)	\$	-	\$ 63,	153	\$ 63,153	\$	-	\$ 47,218	\$	(15,935)	Utilize balance forward from general fund surplus to maintain assessment level.
12	TOTAL DEVENUES AND DALANCE FORWARD		407.004	£ 200	257	t 200 400		405	£ 004.070	•	4.744	
14	TOTAL REVENUES AND BALANCE FORWARD	Þ	137,204	\$ <b>2</b> 00,	351	\$ 200,162	Þ	195	\$ 204,873	Þ	4,711	
##	EXPENDITURES - ADMINISTRATIVE											
##												
##	Legislative											
##	Supervisor Fees	\$	4,000	\$ 5,	000	\$ 5,000	\$		\$ 5,000	\$	-	Assumes quarterly meeting schedule and addtl for special meeting as necessary.
##	Financial & Administrative	L								L		
##	Administrative Services	\$	2,898			\$ 4,968		-	\$ 5,067			Adjusted per FY 21/22 projected fees.
##	District Management	\$	8,299		226			- (5.500)	\$ 14,511			Adjusted per FY 21/22 projected fees.
##	District Engineer Disclosure Report	\$	7,115 2,400		000 400			(5,500)	\$ 10,000 \$ 2,400		2,500	FY 20/21 due to grading and erosion issues. Same levels not anticipated in 21/22.
##	Trustees Fees	\$	3,457		457			(457)			500	Proj. based on current FY and prior FYE.
##	Assessment Roll	\$	5,250		250			- (437)	\$ 5,250		-	Floj. based on current F1 and prior F1E.
##	Financial & Revenue Collections	\$	2,294			\$ 3,933		-	\$ 4,012		79	Adjusted per FY 21/22 projected fees.
##	Accounting Services	\$	7,547			\$ 12,938		-	\$ 13,196			Adjusted per FY 21/22 projected fees.
##	Auditing Services	\$	26			\$ 3,600	\$	-	\$ 3,200	\$	(400)	Per agreement with Grau & Associates, FYE 21 \$3,200
##	Public Officials Liability Insurance	\$	2,691			\$ 2,819		128			141	Per Egis projections for renewal.
##	Legal Advertising	\$	1,606		000			-	\$ 3,000		-	
##	Dues, Licenses & Fees	\$	175		175				\$ 175			Due annually to the State.
##	Website Hosting, Maintenance, Backup	\$	1,853	\$ 4,	200	\$ 4,200	\$	-	\$ 4,200	\$	-	Maintain at \$4,200 for FY 21/22.
##	Legal Counsel  District Counsel	\$	5,948	\$ 10,	100	\$ 10,000	Φ.	(100)	\$ 10,000	\$	_	Suggest maintaining at no less than 10K.
##	District Gourisei	Ψ	5,540	Ψ 10,	100	Ψ 10,000	Ψ	(100)	ψ 10,000	Ψ		ouggest maintaining at no less than Tork.
##	Administrative Subtotal	\$	55,559	\$ 88.	938	\$ 83,009	\$	(5,929)	\$ 86,470	\$	3,461	
##			,	,				, , ,		Ė	,	
##	EXPENDITURES - FIELD OPERATIONS											
##												
##	Electric Utility Services											
##	Utility Services	\$	311		600				\$ 625			Maintained at same rate as year prior
##	Street Lights Water-Sewer Combination Services	\$	5,733	\$ 10,	000	\$ 9,750	\$	(250)	\$ 10,025	\$	2/5	Maintained at same rate as year prior
##	Utility Services  Utility Services	\$	8,553	\$ 14,	662	\$ 9,400	\$	(5,262)	\$ 10,000	\$	600	Adjusted based on projections.
##	Other Physical Environment	۳	0,000	ψ 14,	JU2	÷ 0,400	Ψ	(0,202)	ψ 10,000	Ψ	000	, rejected bassa on projections.
##	Property Insurance/General Liability	\$	4,897	\$ 5.	012	\$ 5,012	\$	-	\$ 5,387	\$	375	Per Egis projections for renewal. GL-\$2663 Property-\$2724
##	Entry & Walls Maintenance	\$	-		500	\$ 2,500	\$	-	\$ 2,500			Utilize for misc. entry & wall maint. Maintained at same rate.
##	Landscape Maintenance	\$	17,714	\$ 25,	716	\$ 25,716	\$		\$ 25,716	\$	-	Maintained at same rate.
##	Landscape Miscellaneous	\$	7,503			\$ 2,500		(5,003)				Higher in FY 20/21 due to entry sod/irrigation/declining material project.
##	Landscape-Mulch	\$	-	\$ 4,	650	\$ 4,650	\$	-	\$ 4,650	\$	-	Southern Oak estimates 100 cuyds @\$4,650.
##	Contingency Contingency	•	445	e ^	000	¢ 0.000	¢.		¢ 0.000	6		Maintained at same rate as year prior Utilize for unformation
##	Miscellaneous Contingency Captial Outlay	\$	415			\$ 2,000 \$ 55,000		25,000	\$ 2,000 \$ 55,000	\$		Maintained at same rate as year prior. Utilize for unforeseen expense.  Create general capital outlay for major infrastructure projects.
##	Сариаі Оциау	Ф	-	φ 30,	000	φ 55,000	Ф	25,000	φ 55,000	Ф	-	отеате успетат саркаточнау тог ттајот штаѕниските ргојестѕ.
##	Field Operations Subtotal	\$	45,126	\$ 102	643	\$ 117,153	\$	14,510	\$ 118,403	\$	1,250	
##	p	Ť	.0,120	, 10Z,	- · •		7	,010		Ť	.,200	
##	Contingency for County TRIM Notice											
##												
	TOTAL EXPENDITURES	\$	100,685	\$ 191,	581	\$ 200,162	\$	8,581	\$ 204,873	\$	4,711	
##	EVOCAGO OF DEVENUES COMES EVOCAGO		00 =10		770	•	•	0 ===	A /		<i>(e</i> )	
##	EXCESS OF REVENUES OVER EXPENDITURES	\$	36,519	<b>\$</b> 8,	776	\$ -	\$	8,776	\$ (0)	Þ	(0)	
##		1					1					

# Proposed Budget Highland Meadows Community Development District Reserve Fund Fiscal Year 2021/2022

	Chart of Accounts Classification	Annua Budget f 2020/202	for		dget for 21/2022	(D	Budget ncrease ecrease) 2020/2021	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ -	-	\$	25,000	\$	25,000	Create Capital Outlay Reserve for
12								major infrastructure projects.
13	TOTAL REVENUES	\$ -	-	\$	25,000	\$	25,000	
14								
16								
17	TOTAL REVENUES AND BALANCE FORWARD	\$ -	-	\$	25,000	\$	25,000	
18								
19	*Allocation of assessments between the Tax Ro	oll and Off	Roll	are	estimate	s or	nly and	
20								
21	EXPENDITURES							
22	hk							
23	Contingency							
24	Capital Reserves	\$ -	-	\$	25,000	\$	25,000	Capital outlay reserve
26								
27	TOTAL EXPENDITURES	\$ -	-	\$	25,000	\$	25,000	
28								
29	EXCESS OF REVENUES OVER	\$ -	-	\$	-	\$	-	
30								

# Budget Template Highland Meadows Community Development District Debt Service Fiscal Year 2021/2022

Chart of Accounts Classification	Series 2006	Budget for 2021/2022
REVENUES		
Special Assessments		
Net Special Assessments (1)	\$87,983.65	\$87,983.65
TOTAL REVENUES	\$87,983.65	\$87,983.65
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$87,983.65	\$87,983.65
Administrative Subtotal	\$87,983.65	\$87,983.65
TOTAL EXPENDITURES	\$87,983.65	\$87,983.65
EXCESS OF REVENUES OVER EXPENDITURES	0.00	0.00

Collection and Discount % applicable to the county:

7.0%

**Gross assessments** 

\$94,606.08

#### Notes:

Tax Roll County Collection Costs and Early Payment discount is 7% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

## **Highland Meadows Community Development District**

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

2021/2022 Total:		\$196,403.23
Early Payment Discount @	4%	\$7,856.13
Collection Cost @	3%	\$5,892.10
2021/2022 O&M Budget		\$182,655.00

Total Difference:	\$45,646.00
2021/2022 O&M Budget	\$182,655.00
2020/2021 O&M Budget	\$137,009.00

	PER UNIT ANNU	JAL ASSESSMENT	Proposed Increase / Decrea		
	2020/2021	2021/2022	\$	%	
Debt Service - Single Family	\$985.48	\$985.48	\$0.00	0.00%	
Operations/Maintenance - Single Family	\$663.61	\$884.70	\$221.09	33.32%	
Total	\$1,649.09	\$1,870.18	\$221.09	13.41%	

#### HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL O&M BUDGET		\$182,655.00
COLLECTION COSTS @	3.0%	\$5,892.10
<b>EARLY PAYMENT DISCOU</b>	\$7,856.13	
TOTAL O&M ASSESSMENT	\$196,403.23	

	UNITS	ASSESSED				
		SERIES 2006	ALL(	OCATION OF O	&M ASSESSI	MENT
		DEBT		TOTAL	% TOTAL	TOTAL
LOT SIZE	<u>0&amp;M</u>	SERVICE (1) (2)	EAU FACTOR	EAU's	EAU's	O&M BUDGET
SINGLE FAMILY 65'/70'	222	96	1.00	222.00	100.00%	\$196,403.23
- -	222	96	_ =	222.00	100.00%	\$196,403.23
LESS: Polk County Collection Costs (3%) and Early Payment Discounts (4%):						(\$13,748.23)
Net Revenue to be Collected						\$182,655.00

PER LOT ANNUAL ASSESSMENT			
	DEBT		
<u>0&amp;M</u>	SERVICE (3)	TOTAL (4)	
\$884.70	\$985.48	\$1,870.18	

- (1) Reflects 126 (one hundred twenty-six) Series 2006 prepayments.
- (2) Reflects the number of total lots with Series 2006 debt outstanding.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2006 bond issue. Annual assessment includes principal, interest, Polk County collection costs and early payment discount costs.
- (4) Annual assessment that will appear on November 2021 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

#### **EXHIBIT B**

Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes

# Tab 6

#### **RESOLUTION 2021-09**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2021-2022; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the Highland Meadows Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated entirely within the City of Davenport, Florida; and

**WHEREAS**, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

**WHEREAS**, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

**WHEREAS**, the Board desires to adopt the Fiscal Year 2021-2022 annual meeting schedule attached as **Exhibit A**.

## NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT:

**SECTION 1**. The Fiscal Year 2021-2022 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

**SECTION 2.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of August, 2021.

ATTEST:	HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

**Exhibit A:** Fiscal Year 2021-2022 Annual Meeting Schedule

#### Exhibit A

# BOARD OF SUPERVISORS MEETING DATES HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT FISCAL YEAR 2021-2022

The Board of Supervisors of the Highland Meadows Community Development District will hold their regular meetings for Fiscal Year 2021-2022 at City Hall 1 South Allapaha Avenue Davenport, FL 33837, at 2:00 p.m., unless otherwise indicated as follows:

November 16, 2021 April 19, 2022 June 21, 2022 August 16, 2022

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Rizzetta & Company, Inc., 8529 South Park Circle, Suite 330, Orlando, Florida 32819, or by calling (407) 472-2471.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting 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 such appeal is to be based.

District Manager

# Tab 7

## THIRD ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

This Third Addendum to the Contract for Professional District Services (this "Addendum"), is made and entered into as of the 1<sup>st</sup> day of October, 2021 (the "Effective Date"), by and between Highland Meadows Community Development District, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Polk County, Florida (the "District"), and Rizzetta & Company, Inc., a Florida corporation (the "Consultant").

#### **RECITALS**

**WHEREAS**, the District and the Consultant entered into the Contract for Professional District Services dated October 1, 2018 (the "**Contract**"), incorporated by reference herein; and

**WHEREAS**, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

**WHEREAS**, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

**NOW, THEREFORE,** based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

**IN WITNESS WHEREOF** the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

### **ACCEPTED BY:**

RIZZETTA & COMPANY, INC.	
BY:	
PRINTED NAME:	William J. Rizzetta
TITLE:	President
DATE:	
WITNESS:	Signature
	Print Name
HIGHLAND MEADOWS COMM	MUNITY DEVELOPMENT DISTRICT
BY:	
PRINTED NAME:	
TITLE:	Chairman/Vice Chairman
DATE:	
ATTEST:	
	Vice Chairman/Assistant Secretary Board of Supervisors
	Print Name

**Exhibit B** – Schedule of Fees

#### **EXHIBIT B**

#### Schedule of Fees

#### **STANDARD ON-GOING SERVICES:**

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	Monthly	Annually
Management	\$1,186	\$14,226
Administrative	\$414	\$4,968
Accounting	\$1,078	\$12,938
Financial & Revenue Collections Assessment Roll <sup>(1)</sup>	\$328	\$3,933 \$5,250
<b>Total Standard On-Going Services</b>	\$3,005	\$41,315

<sup>(1)</sup> Assessment Roll is paid in one lump-sum payment at the time the roll is completed

#### **ADDITIONAL SERVICES:**

Extended and Continued Meetings Special/Additional Meetings Modifications and Certifications to	Hourly Per Occurrence	\$ 175 Upon Request
Special Assessment Allocation Report	Per Occurrence	<b>Upon Request</b>
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Special Assessment Allocation Report	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public		
Records Requests	Hourly	Upon Request

#### **PUBLIC RECORDS REQUESTS FEES:**

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE: HOURLY RATE:

Senior Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

LITIGATION SUPPORT SERVICES: Hourly Upon Request

#### **ADDITIONAL THIRD-PARTY SERVICES:**

Pre-Payment Collections/Estoppel/Lien Releases:

Lot/ Homeowner Per Occurrence Upon Request Bulk Parcel(s) Per Occurrence Upon Request

# Tab 8

## Hopping Green & Sams

Attorneys and Counselors

July 22, 2021

#### **VIA ELECTRONIC MAIL**

Highland Meadows CDD c/o Scott Brizendine
Rizzetta & Company, Inc.
3434 Coldwell Avenue, Suite 200
Tampa, Florida 33614
sbrizendine@rizzeta.com

RE: JOINT LETTER BY HOPPING GREEN & SAMS AND KE LAW GROUP, PLLC, ANNOUNCING THE DEPARTURE OF ROY VAN WYK, JERE EARLYWINE, SARAH WARREN, AND JENNIFER KILINSKI TO KE LAW GROUP, PLLC

Dear Scott,

As of July 19, 2021, Roy Van Wyk, Jere Earlywine, Sarah Warren, Lauren Gentry, and Jennifer Kilinski ("Attorneys") will be withdrawing as Attorneys from Hopping Green & Sams, P.A. ("HGS") and will be working for KE Law Group, PLLC ("KE Law"). Attorneys have provided services in connection with this Firm's representation of the Client on the above referenced matter(s) (the "Client Matters"). While Attorneys through their new firm, KE Law, and HGS, are each prepared to continue as the Clients' legal counsel with respect to the Client Matters, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and files should be transferred to KE Law, or remain with HGS.

Please select one of the following alternatives:

1. ALTERNATIVE #1. The Client asks that the Client Matters be transferred to Attorneys and their new firm, KE Law. Please transfer to Attorneys and their new firm all original files and electronic files relating to the Client Matters. The Client understands that HGS will have the right to keep a copy of those files. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, Attorneys and their new firm, KE Law, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds or property KE Law.

(Please sign if you want Alternative #1; [DATE] otherwise, do not sign on this line.)

2. ALTERNATIVE #2. The Client does not want any files or pending matters transferred to Attorneys or their new firm. HGS should continue to serve as the Clients' legal counsel for all pending matters until the attorney-client relationship is changed sometime after the date of this document. All Client Matters and files should remain in the custody of HGS until further notice.

(Please sign if you want Alternative #2; [DATE] otherwise, do not sign this line.)

3. If you do not want either Alternative #1 or Alternative #2, please advise us what we should do

regarding your matters and files.

(Please sign here if you have Given instructions under Alternative #3; otherwise do not sign on this line.) [DATE]

After you have completed and signed this form, please send a copy via electronic mail to <a href="mailto:JasonM@hgslaw.com">JasonM@hgslaw.com</a>, <a href="mailto:AmyC@hgslaw.com">AmyC@hgslaw.com</a> and <a href="mailto:MarkS@hgslaw.com">MarkS@hgslaw.com</a>, with a copy to <a href="mailto:roy@kelawgroup.com">roy@kelawgroup.com</a>, jerne@kelawgroup.com, sarah@kelawgroup.com, lauren@kelawgroup.com, jennifer@kelawgroup.com.

Thank you for your consideration and assistance.

**HOPPING GREEN & SAMS, P.A.** 

By: Jonathan Johnson

Its: President

Date: July 22, 2021

KE LAW GROUP, PLLC

Its: Authorized Member

Date: July 22, 2021

# Tab 9



#### KE LAW GROUP, PLLC FEE AGREEMENT HIGHLAND MEADOWS CDD

#### I. PARTIES

THIS AGREEMENT is made and entered into by and between the following parties:

A.

Highland Meadows Community Development District ("Client") Richard Hernandez Rizzetta & Company, Inc. Orlando, Florida 32801 c/o District Manager and

В.

KE LAW GROUP PLLC, ("KE Law") P.O. Box 6386 Tallahassee, FL 32314

#### II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

A. The Client agrees to employ and retain KE Law as its attorney and legal representative for counseling and representation for the purpose of providing advice and counsel regarding the Astonia Community Development District.

B. KE Law accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above.

#### III. CLIENT FILES

The files and work product material ("client file") of the Client generated or received by KE Law will be maintained by KE Law in its regular offices. At the conclusion of the representation, the client file will be stored by KE Law for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that KE Law may confidentially destroy or shred the client file, unless KE Law is provided a written request from the Client

requesting return of the client file, to which KE Law will return the client file at the Client's expense.

#### IV. FEES

- A. The Client agrees to compensate KE Law for services rendered in connection with any matters covered by this Agreement according to the agreed upon hourly billing rates for individual KE Law lawyers, plus actual expenses incurred by KE Law in accordance with the attached standard Expense Reimbursement Policy (Attachment A, incorporated herein by reference). The hourly rates of the attorneys who are initially expected to handle the bulk of Client's work are Roy Van Wyk at \$365/hour and Sarah Warren at \$350/hour. Associates will be billed at \$265/hour. To the extent other KE Law attorneys or law clerks provide work on this matter, those rates will be provided to Client. Paralegals are billed at \$170/hour and the range of hourly rates for KE Law attorneys is \$265-\$450/hour.
- B. To the extent practicable and consistent with the requirements of sound legal representation, KE Law will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate so long as he or she has the requisite knowledge and experience. KE Law's hourly billing rates are reevaluated annually prior to the beginning of the calendar year and are subject to change each year at that time. Client agrees to KE Law's annual rate increases to the extent hourly rates are not increased beyond \$15/hour for attorneys working on this matter.
- C. In addition to billing for hourly rates, KE Law will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached standard Expense Reimbursement Policy (Attachment A).

#### V. FLORIDA EXECUTIVE AND LEGISLATIVE BRANCH LOBBYING LAWS

Florida law requires any individual participating in executive or legislative branch lobbying to register as an executive or legislative branch lobbyist and report any fees associated with such representation. To the extent that KE Law represents Client on matters before executive branch agencies, or before applicable legislative entities, Client agrees to sign client consent forms required by Florida lobbying law and agrees to registration of KE Law attorneys as lobbyists and the reporting of fees associated with such representation.

#### VI. BILLING AND PAYMENT

The Client agrees to pay KE Law monthly billings for fees and expenses incurred within thirty (30) days following receipt of a statement from KE Law. KE Law shall not be obligated to perform further legal services under this Fee Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of fees shall be a basis for KE Law to immediately withdraw from the representation without regard to remaining actions necessitating attention by KE Law as part of the representation.

#### VII. DEFAULT

In the event of a dispute arising under this Agreement, whether or not a lawsuit or other proceeding is filed, the prevailing party shall be entitled to recover its reasonable attorneys' fees and costs, including attorneys' fees and costs incurred in litigating entitlement to attorneys' fees and costs, as well as in determining or quantifying the amount of recoverable attorneys' fees and costs. The reasonable costs to which the prevailing party is entitled shall include costs that are taxable under any applicable statute, rule, or guideline, as well as non-taxable costs, including, but not limited to, costs of investigation, telephone charges, mailing and delivery charges, information technology support charges, consultant and expert witness fees, travel expenses, court reporter fees, and mediator fees, regardless of whether such costs are otherwise taxable. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

#### VIII. CONFLICTS

It is important to disclose that KE Law represents a number of special districts, builders, developers, and other entities throughout Florida relating to community development districts and other special districts. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) KE Law will be able to provide competent and diligent representation of Client, regardless of KE Law's other representations, and (3) there is not a substantial risk that KE Law's representation of Client would be materially limited by KE Law's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this fee proposal will constitute your waiver of any "conflict" with KE Law's representation of various special districts, builders, developers, and other entities relating to community development districts and other special districts in Florida.

#### VIIII. TERMINATION

Either party may terminate this Fee Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

#### IX. EXECUTION OF AGREEMENT

This Agreement shall be deemed fully executed upon its signing by KE Law and the Client. The contract formed between KE Law and the Client shall be the operational contract between the parties.

X. ENTIRE CONTRACT	
This Agreement constitutes the entire agreement b	etween the parties.
Accepted and Agreed to:	
	KE Law Group, PLLC
Highland Meadows Community Development	
By:	By:
D. (	D. (

#### ATTACHMENT A

#### KE LAW GROUP PLLC EXPENSE REIMBURSEMENT POLICY

The following is KE Law Groups' standard expense reimbursement policy.

This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter. All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

#### Interest

. For all statements outstanding ninety (90) days past the invoice date, simple interest at a rate of one percent (1%) per month (twelve percent per annum) will be assessed on the outstanding fees and expenses.

#### **Printing and Mailing**

- . In-house photocopying and printing is charged at \$0.25 per page (black & white) and \$.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.
- . Outgoing facsimile transmissions are charged at \$1.00 per page. There is no charge for incoming faxes.

#### Postage and Delivery.

- . Postage is billed at actual cost.
- . Overnight delivery is billed at actual cost.
- . Local messenger service is billed at the IRS approved reimbursement rate.

#### Computerized Legal Research

. Charges for computerized legal research are billed at an amount approximating actual cost.

#### Travel

. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at the IRS approved reimbursement rate.

#### Consultants

. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consultants are employed by the firm, their charges are passed-through with no mark-up. The client is responsible for notifying the firm of any billing arrangements or procedures which the client requires of the consultant.

#### Other Expenses.

. Other outside expenses, such as court reporters, agency copies, etc. are billed at actual cost.

#### Word Processing and Secretarial Overtime

. No charge is made for word processing.

No charge is made for secretarial overtime except in major litigation matters where unusual overtime demands are imposed.

# **Tab 10**



## **MEMORANDUM**

**DATE: July 29, 2021** 

TO: Highland Meadows CDD Board

FROM: Dewberry Engineers

SUBJECT: Inspection of Border Wall

#### Message

A site visit was conducted at Highland Meadows CDD from Wednesday, July 14 to Thursday, July 15 to observe the condition of the existing boundary wall around the district. During the site visit, it was determined that there are sections of the wall that need to be repaired prior to any pressure-washing or repainting in order to prevent further damage, or immediate damage to the new paint. There are also several sections where the wall cap is damaged or missing. Many of the surface-level fractures appear to have mossy growth in them, and this should be cleaned away and inspected to make sure that the fractures are not more extensive than they seem.

In a few locations, there is dense foliage in front of the wall, which could pose an issue for maintenance of the wall. Some of the foliage is wild, and some of it was planted by residents as part of the landscaping of their lots.





As mentioned before, the wall caps are damaged or even missing in some parts as shown below:





Shown below is the damage to the walls themselves that appeared more than surface-level. The corners between the walls and the pillars seem to all be fractured to varying degrees with some being surface level, and others going deeper. The mossy growth is present in many of the seemingly surface-level fractures.







There are a few locations where pieces of rebar are protruding from the ground.





The external planters and entrance sign have also incurred some significant damage.





