WEST VILLAGES IMPROVEMENT DISTRICT

CITY OF NORTH PORT
SARASOTA COUNTY

REGULAR BOARD MEETING & PUBLIC HEARING'S
AUGUST 13, 2026
1:00 P.M.

Special District Services, Inc.
The Oaks Center
2501A Burns Road
Palm Beach Gardens, FL 33410

www.westvillagesid.org
561.630.4922 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
WEST VILLAGES IMPROVEMENT DISTRICT
Commission Chambers
4970 City Hall Boulevard
North Port, Florida 34286
REGULAR BOARD MEETING & PUBLIC HEARING'S
August 13, 2026
1:00 p.m.

J. Unit of Development No. 10

1. **Consider Approval of Matters Related to Boundary Amendment:**

K. Administrative Matters

1. District Engineer
2. District Attorney
3. District Operations Manager
4. District Manager

L. Board Member Comments

M. Adjourn

Publication Date
2026-07-31

Subcategory
Miscellaneous Notices

Keywords:
Public Hearings (Budget, Impose O&M, Adopt Assess Roll, Levy

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WEST VILLAGES IMPROVEMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; NOTICE OF REALLOCATION OF PREVIOUSLY-LEVIED UNIT OF DEVELOPMENT NO. 6 OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors (**"Board"**) for the West Villages Improvement District (**"District"**) will hold the following public hearings and regular meeting:

DATE: August 13, 2026
TIME: 1:00 P.M.
LOCATION: Commission Chambers
4970 City Hall Boulevard
North Port, Florida 34286

The first public hearing is being held pursuant to Chapter 2004-456, *Laws of Florida*, as *amended* (**"Act"**) to receive public comment and objections on the District's proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"FY 2027"**). The second public hearing is being held pursuant to the Act and Chapters 170 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments (**"O&M Assessments"**) upon the lands located within the following units of development of the District (collectively, the **"O&M Increase Units"**), to fund the Proposed Budget for FY 2027; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments:

- District Property
- Unit of Development No. 1 (increase for all land types)
- Unit of Development No. 5 (increase for all land types)
- Unit of Development No. 11 (increase for all land types)
- Unit of Development No. 13 (assessments levied for the first time)

The third public hearing is being held pursuant to Chapters 170 and 197, *Florida Statutes*, to consider the reallocation of certain previously-levied Fiscal Years 2024, 2025 and 2026 O&M Assessments that were necessary to fund legal and other expenses associated with ongoing District litigation, and levied upon certain of the lands in Unit of Development No. 6 (**"Unit No. 6"**), in order to utilize the remaining balance of such funds for the construction, installation, operation, and/or maintenance of infrastructure improvements benefitting Unit No. 6.

At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments for FY 2027 and the reallocation of the previously-levied O&M Assessments relative to certain lands within Unit No. 6, as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit of Development	Total # of Planned Units/ Assessable Units or Acres	Product Type	Assessment Factor	Proposed Annual O&M Assessment
District Proper	20,828	n/a	Half-acre or less portions	$48.71
Unit No. 1	17,665	n/a	Half-acre or less portions	$372.31
Unit No. 2				
Islandwalk	1,750	Single Family	23.78%	$7.24
	118	3BDR Multi-Family	1.59%	$7.20
Gran Paradiso				
	1,090	Single Family	16.49%	$8.08
	260	3BDR Multi-Family	3.35%	$6.89
	585	2BDR Multi-Family	6.73%	$6.14
Preserve				
	110	Single Family	1.49%	$7.24
	113	Multi-Family	1.52%	$7.20
Town Center				
	76	3BDR Multi-Family	1.00%	$7.03
	140	2 BDR Multi-Family	1.65%	$6.28
	92.49 (acres)	Commercial/ Office	42.44%	$245.10
Unit No. 3				
	5	35' Pre-Lennar	Per unit	$220.16
	6	70' Pre-Lennar	Per unit	$220.16
	5	80' Pre-Lennar	Per unit	$220.16
	4	45' Pre-Lennar	Per unit	$220.16
	10	65' Pre Lennar	Per unit	$220.16
	333	35'	Per unit	$220.16
	252	Townhome	Per unit	$220.16
	260	Coach	Per unit	$220.16
	59	45'	Per unit	$220.16
	337	52'	Per unit	$220.16
	289	62'	Per unit	$220.16
	53	65'	Per unit	$220.16
	56	70'	Per unit	$220.16
	201	75'	Per unit	$220.16
	65	80'	Per unit	$220.16
Unit No. 4				
Renaissance				
	224	35' Villa/Multi-Family	Per unit	$96.94
	273	50' Single Family	Per unit	$96.94
	193	60' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$96.94
Oasis				
	92	60' Single Family	Per unit	$96.94
	44	70' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$96.94
Preserve				
	90	33' Villa/Multi-Family	Per unit	$96.94
	110	50' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$279.84
Unit No. 5	n/a	n/a	n/a	
Unit No. 6	n/a	n/a	n/a	
Unit No. 7				
	1,897	50' Single Family	Per unit	$62.51
	77	74' Single Family	Per unit	$62.51
	216	Coach	Per unit	$62.51
	296	2-Story	Per unit	$62.51
	390	4-Story	Per unit	$62.51
		Undeveloped land	Per acre	$121.81
Unit No. 8				
	250	50' Single Family	Per unit	$81.65
	140	75' Single Family	Per unit	$81.65
	268	Coach	Per unit	$81.65
	268	2-Story	Per unit	$81.65
	390	4-Story	Per unit	$81.65
	128 (acres)	Golf Course	Per unit	$81.65
		Undeveloped land	Per acre	$175.95
Unit No. 9				
	228	50' Single Family	Per unit	$116.11
	97	62' Single Family	Per unit	$116.11
	81	75' Single Family	Per unit	$116.11
	63	85' Single Family	Per unit	$116.11
	264	Coach	Per unit	$116.11
		Undeveloped land	Per acre	$180.74
Unit No. 10				
	132	Coach	Per unit	$398.44
	37	Townhouse	Per unit	$398.44
	88	50' Single Family	Per unit	$398.44
	287	65' Single Family	Per unit	$398.44
	45	75' Single Family	Per unit	$398.44
		Undeveloped land	Per acre	$267.20
Unit No. 11				
	170	Villa	Per unit	$382.01
	172	45' Single Family	Per unit	$382.01
	72	52' Single Family	Per unit	$382.01
	280	57' Single Family	Per unit	$382.01
	131	72' Single Family	Per unit	$382.01
		Undeveloped land	Per acre	$195.69
Unit No. 12				
	40	Bexley – Townhome 20'	Per unit	$356.66
	35	Bexley – Cottage 35'	Per unit	$356.66
	55	Bexley – Single Family 55'	Per unit	$356.66
	55	Bexley – Single Family 60'	Per unit	$356.66
	92	Oakbend – Single Family 50'	Per unit	$356.66
	89	Oakbend – Single Family 60'	Per unit	$356.66
		Undeveloped land	Per acre	$407.62
Unit No. 13				
	294	Coach	Per unit	$582.96
	286	Townhomes	Per unit	$582.96
		Undeveloped land	Per acre	$396.00

FO-4408867

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT RESIDENTIAL UNIT ("ERU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Sarasota County (**"County"**) Tax Collector on the tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments levied and imposed on the lands within O&M Increase Units, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2027, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out an invoice(s) to such property owners. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Special District Services, Inc., at 2501A Burns Road, Palm Beach Gardens, Florida 33410 or 10555 Sweet Pea Street, Venice, Florida 34293, Phone (561) 630-4922 (**"District Manager's Office"**), during normal business hours, or by visiting the District's website at https://westvillagesid.org/. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170 AND 197, FLORIDA STATUTES, AND CHAPTER 2004-456, LAWS OF FLORIDA; SETTING PUBLIC HEARINGS THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (**"FY 2027"**), the District Manager prepared and submitted to the Board of Supervisors (**"Board"**) of the West Villages Improvement District (**"District"**), the proposed budget(s) attached hereto as **Exhibit A** (**"Proposed Budget"**); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, **"Services"**) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, (**"Assessments"**), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **DECLARING ASSESSMENTS.** Pursuant to Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the **"District's Office,"** 2501-A Burns Road, Palm Beach Gardens, Florida 33410 and 10555 Sweet Pea Street, Venice, Florida 34293. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the Uniform Method as set forth in Chapter 197, *Florida Statutes*.

3. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** Public hearings on said approved Proposed Budget and Assessments are hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 13, 2026
TIME: 1:00 P.M.
LOCATION: Commission Chambers
4970 City Hall Boulevard
North Port, Florida 34286

4. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s), and (ii) in accordance with Section 189.016, *Florida Statutes*, post the Proposed Budget approved by this Resolution on the District's website at least two (2) days before the public hearing on the adoption of the Proposed Budget as set forth in Section 3, which Proposed Budget shall remain on the District's website for forty-five (45) days.

5. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

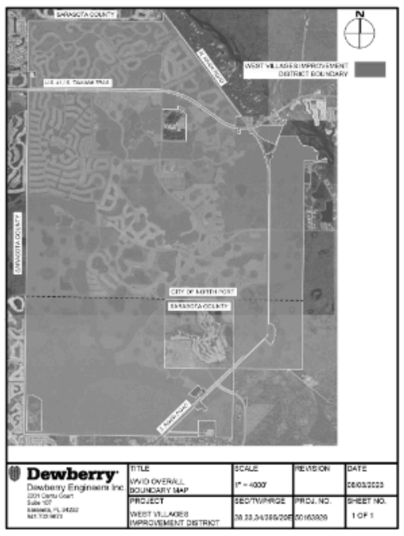
PASSED AND ADOPTED THIS 12TH DAY OF JUNE, 2026.

ATTEST: **WEST VILLAGES IMPROVEMENT DISTRICT**

/X/ Secretary / Assistant Secretary

/X/ Chair / Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget



WEST VILLAGES IMPROVEMENT DISTRICT

WWW.WESTVILLAGESID.ORG

PUBLISH: SARASOTA HERALD TRIBUNE 07/24/26 & 07/31/26

Remarks by WVID Chairman John Luczynski
Public Decorum at WVID Board of Supervisors Meetings
Draft: February 19, 2025

I'd like to take a few moments today to review the West Villages Improvement District public comment policy, specifically as it relates to public decorum during meetings and workshops.

The WVID policy includes guidelines governing decorum at public meetings and workshops, particularly when addressing the Board of Supervisors. However, outbursts during meetings made it clear it was not only necessary for the Board to review the policy but also take steps to ensure it is being properly enforced.

The policy, which was approved in 2016, definitively states:

- Community members wishing to speak must direct their comments to the Board as a whole, not a specific member of the Board or any staff member.

- No person, other than a Board member or staff member, can enter into a discussion with a public speaker while they are speaking, without the permission of the chairman or presiding officer.

- Speakers and attendees must refrain from disruptive behavior, making vulgar or threatening remarks, or launching personal attacks against the Board, staff or community members.

The WVID policy gives the chairman or presiding officer the discretion to remove attendees who disregard the rules from the meetings. In this scenario, the presiding office may declare a recess and contact local law enforcement. If a person does not immediately leave the premise, the presiding office may request that the person be placed under arrest.

The prevalence of disruptive behavior by some attendees has proven there is a need to strictly enforce the WVID public comment and public decorum policy. This includes adding a law enforcement presence, who will have the authority to remove attendees who have been deemed unruly and out of order.

The WVID Board of Supervisors encourages citizen participation and appreciates civil feedback from attendees.

WEST VILLAGES IMPROVEMENT DISTRICT
REGULAR BOARD MEETING
JUNE 12, 2026

A. CALL TO ORDER

The June 12, 2026, Regular Board Meeting of the West Villages Improvement District ("WVID" or the "District") was called to order at 1:00 p.m. at the Commission Chambers, 4970 City Hall Boulevard, North Port, Florida 34286.

B. PROOF OF PUBLICATION

Proof of publication was presented which showed the notice of the Regular Board Meeting had been published in the *Sarasota Herald-Tribune* on May 22, 2026, and May 29, 2026, as legally required.

C. ESTABLISH A QUORUM

It was determined that the attendance of the following Supervisors constituted a quorum, and it was in order to proceed with the meeting:

Chairman	John Luczynski	Present in person
Vice Chairman	Steve Lewis	Present in person
Supervisor	Tom Buckley	Present in person
Supervisor	Trevor Storm	Present in person
Supervisor	John Meisel	Absent

District Manager	William Crosley	Special District Services, Inc.
Asst District Manager	Michelle Krizen	Special District Services, Inc.
	Todd Wodraska	Special District Services, Inc.
	Michael McElligott	Special District Services, Inc.
District Operations' Manager	Kyle Wilson	Special District Services, Inc.
District Counsel	Lindsay Whelan	Kutak Rock LLP
District Engineer	Giacomo Licari	Stantec

D. PUBLIC DECORUM POLICY

The reading of the public decorum policy was waived by Vice Chairman Lewis.

E. COMMENTS FROM THE PUBLIC ON ALL AGENDA ITEMS

There were no comments from the public at this time.

F. APPROVAL OF MINUTES

1. May 14, 2026, Regular Board Meeting

A **MOTION** was made by Mr. Lewis adding the following language to agenda item H1, last paragraph: "Supervisor Lewis explained that the Master Developer expects to incur more costs for the construction of the water and wastewater plants after all necessary expansions than they will recover in ERCs. However, the Master Developer has fully recovered the cost of the initial wastewater plant and is making quarterly payments of these interim excess recoveries to the District. These payments can be used towards the design expenses for utility expansions. Manager Crosley confirmed that these payments to date totaled approximately $1.8 million." The **MOTION** was seconded by Mr. Storm and passed unanimously approving the minutes of the May 14, 2026, Regular Board Meeting, as amended.

G. GENERAL DISTRICT MATTERS

1. Consider Resolution No. 2026-09 – Adopting a Fiscal Year 2026/2027 Proposed Budget

Resolution No. 2026-09 was presented, entitled:

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170 AND 197, FLORIDA STATUTES, AND CHAPTER 2004-456, LAWS OF FLORIDA; SETTING PUBLIC HEARINGS THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

Mr. Crosley presented the fiscal year 26/27 proposed budget to the Board. On August 13, 2026, the Board will consider adoption of the final budget, which will establish the actual assessments that will appear on the Sarasota County tax bill under the Non-Ad Valorem Assessments section. It is important to note that the assessments considered in August can only remain the same as or be lower than the maximum assessment rates approved in the proposed budget.

Currently, there are 13 Units of Development within the District's boundaries that influence assessment calculations. The District website includes a color-coded Unit Guide for reference. Some homes and parcels fall within more than one Unit of Development, and the guide helps residents identify the units associated with their property.

Under the proposed FY 26/27 budget, nearly every community will see an overall reduction in assessments compared to the current fiscal year. However, Island Walk residents are proposed to see an increase of approximately $8.56 over the current fiscal year assessment.

Mr. Crosley offered to discuss any Unit of Development budgets desired by those in attendance at the meeting, but stated that his presentation was primarily focused on Unit of Development No. 1 as that budget was increasing for FY 26/27. The "Infrastructure Maintenance" line item in Unit 1 includes increases associated with: Lake, Littoral, and Wetland Maintenance related to newly constructed stormwater ponds, Road Reserves, and Landscaping associated with newly added roads and trail systems. Regarding the trails, there have been very recent conveyances of Oakheart Trail, Buttonwood Trail, and Greenway Trail. Also included in this proposed budget are maintenance expenses for several new public amenities, including the new Fetch Dog Park near Downtown Wellen and the new Children's Playground adjacent to Fire Station 87. These amenities have experienced strong public use and have quickly become popular destinations within the WVID.

Mr. Crosley noted that some Unit of Development No. 1 costs in the previous fiscal year were budgeted for only a partial year, where the current budget now reflects a full year of maintenance. Additional Unit 1 increases include Street Lighting, Canal Maintenance, and Miscellaneous Repairs and Maintenance. These investments support the continued maintenance, preservation, and enhancement of the District's growing infrastructure and amenities.

In addition to increasing Unit 1 maintenance expenses, the growing inventory of parks, trails, roadways, lakes, lighting systems, and recreational amenities also increase management costs. While contractors perform much of the day-to-day maintenance, District staff must oversee contracts, conduct inspections, coordinate repairs, respond to resident inquiries, manage budgets, and ensure these assets are maintained to the Board's expectations. As new amenities are added, the level of administrative and operational oversight required to support them increases as well.

At the request of the Chairman, Mr. Wodraska reviewed current and future staffing needs. He provided comparisons to other similarly sized districts managed by SDS.

Supervisor Lewis noted that while expenses were rising, the taxpayer base is also expanding**,** offsetting assessments, especially with a substantial amount of new assessable units being added by the developer to Unit 1 for FY 26/27.

Input or questions from members of the public was solicited on the FY 26/27 proposed budget. James Cranston commented that in this day and age he wondered what part of staff was responsible for internet technology and digital communications. Mr. Wodraska responded that SDS uses a dedicated third-party provider for internet security, and utilizes virtual cloud-based backups in addition to the daily backups by SDS of its hard-wired servers. It was also noted that both WVID and SDS maintain cyber insurance policies.

A **MOTION** was then made by Mr. Lewis, seconded by Mr. Buckley and passed unanimously adopting Resolution No. 2026-09, as presented.

2. Consider Amendment to Landscape Maintenance Agreement with Juniper Landscaping

This item is associated with the Landscape Maintenance Agreement between the District and Juniper Landscaping of Florida, LLC, dated January 1, 2025, which provides that the Parties may amend the Agreement. Exhibit A provides costs for the proposed additions to be maintained and the maps in Exhibit B are provided for visual inspection.

There were no questions from the Board Members.

A **MOTION** was made by Mr. Storm, seconded by Mr. Lewis and passed unanimously approving the Amendment to the Landscape Maintenance Agreement with Juniper Landscaping for the additional amount of $173,592.87 for the above described additional work to be performed, as presented.

3. Consider Amendment to Landscape Maintenance Agreement with Sunnygrove Landscape and Irrigation Maintenance, LLC

This item is associated similarly to the above item. It is associated with the Landscape Maintenance Agreement between the District and Sunnygrove Landscape and Irrigation Maintenance, LLC, dated January 1, 2025, that also provides that the Parties may amend the Agreement. Exhibit A covers costs for the proposed additions to be maintained and the maps in Exhibit B are provided for visual inspection.

There were no questions from the Board Members.

A **MOTION** was made by Mr. Storm, seconded by Mr. Lewis and passed unanimously approving the Amendment to the Landscape Maintenance Agreement with Sunnygrove Landscape and Irrigation Maintenance, LLC for the additional amount of $227,000.24 for the above described additional work to be performed, as presented.

H. UNIT OF DEVELOPMENT NO. 1

1. Consider Boundary Amendment Agreement with Winchester Florida Ranch, LLLP

Mr. Crosley reported that the Unit of Development No. 1 boundary had been amended from time to time. The most recent amendment added the Boca Royale East at Wellen Park development into the Unit. The master developer has approached the District and identifies approximately 1,256.38 of its property that is imminent to be developed, and that it is voluntarily electing to be added to the Unit 1 boundary.

Three key documents appear in the meeting book and outline the technical basis for the amendment. They are: Third Amendment to Amended Unit No. 1 Plan of Improvements Engineer's Report; Unit of Development No. 1 – Third Amendment to 2017 Plan of Improvements; and Unit of Development No. 1 – Fourth Amendment to the 2007 Engineer's Report. These reports revise and update the area and boundary of Unit 1 to reflect the newly added acreage.

A **MOTION** was made by Mr. Buckley, seconded by Mr. Storm and passed unanimously approving the Boundary Amendment Agreement with Winchester Florida Ranch, LLLP, as presented.

2. Consider Resolution No. 2026-10 – Setting a Public Hearing on Revised Plan of Improvements Relative to Boundary Amendment

Resolution No. 2026-10 was presented, entitled:

RESOLUTION 2026-10

[UNIT NO. 1 2026 BOUNDARY AMENDMENT]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT SETTING A PUBLIC HEARING ON THE DISTRICT'S CONSIDERATION OF THE REVISED PLAN OF IMPROVEMENTS FOR UNIT OF DEVELOPMENT NO. 1 RELATIVE TO THE AMENDMENT OF THE BOUNDARY OF SUCH UNIT; FILING THE PROPOSED REVISED PLAN OF IMPROVEMENTS WITH THE DISTRICT SECRETARY; PROVIDING FOR PUBLISHED AND MAILED NOTICE AS SET FORTH IN SECTION 298.301, FLORIDA STATUTES; SETTING A PUBLIC HEARING TO BE HELD ON AUGUST 13, 2026, AT 1:00 P.M. AT THE COMMISSION CHAMBERS, 4970 CITY HALL BOULEVARD, NORTH PORT, FLORIDA 34286, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON THE CONSIDERATION OF THE REVISED PLAN OF IMPROVEMENTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

With the Board's approval of the Unit 1 Boundary Amendment Agreement**,** this accompanying resolution establishes the official date for a Public Hearing to revise the Plan of Improvements relative to the boundary change. The Public Hearing date of August 13, 2026, is for the purpose to provide for public comment and formally review and adopt revisions to the Plan of Improvements reflecting the updated Unit 1 boundary.

A **MOTION** was made by Mr. Storm, seconded by Mr. Buckley and passed unanimously adopting Resolution No. 2026-10, as presented, setting the Public Hearing for August 13, 2026.

I. UNIT OF DEVELOPMENT NO. 6

1. Discussion Regarding FY 2026/2027 Rate Increase

The Board was advised that the irrigation rates included in the recently approved Unit 6 Budget were fully aligned with the rate increase recommendations from the GovRates Irrigation Rate Study. The GovRates study recommended specific irrigation rate adjustments and those recommendations have already been incorporated into the Unit 6 Budget that the Board previously approved. This ensures the budget and the rate study remain synchronized. The proposed irrigation rate increases will be formally considered at the Public Hearing on August 13, 2026 and would be effective beginning October 1, 2026.

J. UNIT OF DEVELOPMENT NO. 12

1. Consider Resolution No. 2026-11 – Ratifying Series 2026 Bonds

Resolution No. 2026-11 was presented, entitled:

RESOLUTION 2026-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ISSUANCE OF THE WEST VILLAGES IMPROVEMENT DISTRICT CAPITAL IMPROVEMENT REVENUE BONDS (UNIT OF DEVELOPMENT NO. 12), SERIES 2026 (ASSESSMENT AREA TWO); RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRMAN, VICE CHAIRMAN, TREASURER, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE ISSUANCE AND CLOSING OF THE WEST VILLAGES IMPROVEMENT DISTRICT CAPITAL IMPROVEMENT REVENUE BONDS (UNIT OF DEVELOPMENT NO. 12), SERIES 2026 (ASSESSMENT AREA TWO); DETERMINING SUCH ACTIONS AS BEING IN ACCORDANCE WITH THE AUTHORIZATION GRANTED BY THE BOARD; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

The District successfully closed on its Unit of Development 12 Series 2026 bonds in May**.** This resolution serves to ratify all actions taken by District staff during the closing process, including: the signing of all required closing certificates, executing all supporting documents and carrying out all administrative and procedural steps previously authorized by the Board. The resolution formally confirms and approves staff's work, ensuring the closing record is complete and fully supported by Board action.

A **MOTION** was made by Mr. Lewis, seconded by Mr. Buckley and passed unanimously adopting Resolution No. 2026-11, as presented.

K. ADMINISTRATIVE MATTERS

1. District Engineer

Mr. Licari advised that the sound study conducted at Station Park, originally focused on playground noise near the Sunstone Community, would now include a second measurement location closer to the Wysteria Community. This additional location is intended to capture sound levels from a different direction for a more comprehensive assessment. Once completed, the study's findings and recommendations will be provided to the Board.

2. District Attorney

Ms. Whelan reported, pursuant to Board direction and following the last meeting, her office has coordinated 1) the filing of complaints with the Florida Commission on Ethics and 2) a formal to Governor Ron DeSantis seeking the removal of Supervisor Meisel based on the findings of the independent investigation that shows what appears to be violations of law related to Supervisor Meisel's actions concerning participating in several lawsuits against the District. She will continue to keep the Board apprised of any developments or responses from both the Commission on Ethics and the Governor's Office.

Chairman Luczynski commented that one of the other recommendations from the report was to consider suing Supervisor Meisel and he felt that each Supervisor needed to think about that and consider having that discussion at a future meeting.

3. District Operations' Manager

Mr. Wilson reported that BrightView Landscape Maintenance had scheduled sod replacement along Preto Boulevard and West Villages Parkway. He noted that BrightView's overall performance has been unsatisfactory with maintenance standards consistently falling below expectations. Staff have discussed the need for immediate improvement, and if service levels do not meet the District's requirements, they may bring forward recommendations for the Board to consider transitioning to a different contractor for the areas currently maintained by BrightView.

There was discussion amongst the Board regarding hiring landscape staff internally. The Board Members noted that bringing landscaping services in-house may not provide a clear advantage once all associated costs and operational requirements have been considered. The Board agreed that if needed, further evaluation would be needed before determining whether an internal staffing model would be beneficial.

4. District Manager

Mr. Crosley reported that as of April 15, 2026, the District had 11,036 registered electors.

Mr. Crosley reminded the Board that the next meeting date was scheduled for July 9, 2026, at 1:00 p.m. in the City Hall Chambers Room.

L. BOARD MEMBER COMMENTS

There were no further comments from the Board Members.

M. ADJOURNMENT

There being no further business to be addressed by the Board, the Regular Board Meeting was adjourned at 1:55 p.m. on a **MOTION** made by Mr. Buckley, seconded by Mr. Storm and passed unanimously.

Secretary/Assistant Secretary

Chair/Vice Chair

Publication Date
2026-08-03

Subcategory
Miscellaneous Notices

Keywords:
Notice of PH Proposed Revised Irrigation Rates

View original file

NOTICE OF PUBLIC HEARING ON PROPOSED REVISED IRRIGATION RATES BY
WEST VILLAGES IMPROVEMENT DISTRICT

In accordance with Chapter 2004-456, *Laws of Florida*, as amended, the District hereby gives the public notice of its intent to adopt revised rates relative to the provision of irrigation quality water to users within the District (hereinafter, the "Rates").

A public hearing will be conducted by the Board of Supervisors (the "Board") of the West Villages Improvement District (the "District") on August 13, 2026, at 1:00 p.m. at 4970 City Hall Boulevard, North Port, Florida 34286. The public hearing will provide an opportunity for the public to address the proposed Rates for the provision of such services. The preliminary proposed Rates are attached hereto as **Appendix A**. Such Rates are subject to revision and finalization prior to the public hearing, and the Board is further entitled to adjust the proposed Rates prior to adoption after holding such public hearing. Pursuant to Chapter 2004-456,(3)(2)(q), *Laws of Florida*, the proposed Rates will not require legislative ratification.

The purpose and effect of the rule setting such Rates is to provide sufficient revenue for funding the expenses of the District relative to the provision of irrigation quality water to users within the District. The specific grant of legal authority for the establishment and collection of the Rates, and the specific law(s) implemented by the adoption of the proposed Rates, includes Chapter 2004-456(3)(2)(q), *Laws of Florida*, as amended. A statement of estimated regulatory costs was not prepared relative to the proposed Rates.

For more information regarding the public hearing or the proposed Rates, please contact the District Manager c/o Special District Services Inc., 10555 Sweet Pea Street, Venice, Florida 34293, (941)244-2805, or wcrosley@sdsinc.org (the "**District Manager's Office**").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Manager's Office.

APPENDIX A

Schedule of Rates

NOTE: RATES ARE PRELIMINARY AND SUBJECT TO REVISION

Proposed Irrigation Quality Water Rates

Rates per 1 Equivalent Residential Unit (ERU)	**Tier 1**	**Tier 2******
Monthly Base Charge Rate *	$2.64	n/a
Well Availability Rate **	$4.40	n/a
Volumetric Rate per 1,000 gallons		
Purchased Reclaimed Water Rate ***	$0.42	n/a
Volumetric Usage Rate *		
- *Customers with Private Irrigation Pumps*	$0.76	$2.28
- *All Other Customers*	$0.99	$2.97
Late Fee*****		
	$250 or 5% of the invoice, whichever is greater	

* The Monthly Base Charge Rate and the Volumetric Usage Rate shall be automatically increased at the beginning of each fiscal year, without the need for a further public hearing, based on the percentage increase, if any, in the Consumer Price Index (CPI) for the Tampa-St. Petersburg-Clearwater, Florida area, all items, all urban consumers, not seasonally adjusted (Series ID: CUURS35DSA0 accessed via https://data.bls.gov/cgi-bin/srgate) from January of the preceding calendar year to January of the current calendar year as published by the Bureau of Labor Statistics of the United States Department of Labor. The calculated rates shall be rounded up to the nearest cent.

** Pursuant to the *Irrigation Water Supply Agreement*, dated December 4, 2018, as amended, the Well Availability Rate may be increased at the beginning of each fiscal year, without the need for a further public hearing, by an amount not to exceed the greater of i) 5.5% (i.e., the 10-year average of the United States CPI-Water and Sewerage Maintenance Series at the time of adoption of these rates); or ii) the July-to-July change in the United States CPI-Water and Sewerage Maintenance Series.

*** The Purchased Reclaimed Water Rate shall be automatically increased at the beginning of each fiscal year, without the need for a further public hearing, based on the percentage increase, if any, in the City of North Port reclaimed water rate charged to the District. The calculated rates shall be rounded up to the nearest cent.

**** In order to promote water conservation, Tier 2 volumetric rates are priced at three (3) times Tier 1 volumetric rates. Tier 2 volumetric rates will apply for those customers that are i) over their 12-month rolling average irrigation allocation and ii) exceeding 1.5 times their monthly irrigation allocation (hereinafter the "Monthly Allocation") based on AGMOD Demand Calculations, as determined by the District Manager or their designee. The Monthly Allocation shall be calculated by multiplying the AGMOD Reserved Annual Average Daily Quantity (expressed in gallons per day) by the number of days in a given month. Monthly Allocations will accommodate applicable grow-in practices for new construction, as determined to be appropriate by the District Manager or their designee. Tier 2 rates will only be applied to the amount of usage that exceeds the Monthly Allocation.

***** Late fees will be imposed for customers that are more than thirty (30) days delinquent on the payment of their invoice. Late fees will be imposed regardless of whether the District has suspended a customer's irrigation service pursuant to those certain *Rules Relating to the Provision and Suspension of Irrigation Water*. The late fee shall be calculated by the District and payable at the time of remittance of the delinquent past due balance.

ERUs Per Customer Class

Product Type	**Metric**	**ERU**
Single-Family* Residential Unit	1 unit	1
Multi-Family** Residential Unit	1 unit	.33
Commercial Irrigable Acres***	.075 irrigable acres	1
Recreational Irrigable Acres****	.075 irrigable acres	1

* A single-family unit is defined as a building containing not more than two (2) dwellings (i.e. a single-family residence equals 1 ERU, paired villa equals 2 ERU's).

** A multi-family unit is defined as a building containing more than two (2) dwellings.

*** Irrigable acreage for commercial property is calculated based on 16% of the net developable area (i.e. gross land area less major roadway right-of-way and wetland areas) for each parcel.

**** Irrigable acreage for recreational property (i.e. golf courses, parks, athletic facilities, etc.) is calculated based on an estimate of the irrigable area for the property as conducted by a Professional Engineer.

WEST VILLAGES IMPROVEMENT DISTRICT

www.westvillagesid.org

PUBLISH: SARASOTA HERALD TRIBUNE 08/03/26

FO-4403720

RESOLUTION 2026-17

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT MAKING CERTAIN FINDINGS; APPROVING, RATIFYING, AND CONFIRMING EXISTING IRRIGATION RATES ADOPTED IN PRIOR IRRIGATION RATE ADOPTION RESOLUTIONS AND THE PRIOR IMPOSITION AND COLLECTION THEREOF; READOPTING AND CONFIRMING AN IRRIGATION QUALITY WATER RATEMAKING STUDY; APPROVING IRRIGATION QUALITY WATER RATES, FEES, AND CHARGES PURSUANT TO SUCH STUDY; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Villages Improvement District (the "**District**") is a local unit of special purpose government created and existing pursuant to Chapter 2004-456, *Laws of Florida*, as amended (the "**Act**") for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure and providing certain public services; and

WHEREAS, the District provides irrigation quality water to customers within its Unit of Development No. 6 ("**Unit No. 6**"); and

WHEREAS, Section (3)(2)(q) of the Act authorizes the District to prescribe, fix, establish, and collect rates, fees, rentals, fares, or other charges for the property, facilities and services made available, furnished, or to be furnished by the District, and to recover the cost of making or authorizing the connection to any District facility or system or installing works or improvements on or within District property interests after public hearing thereon; and

WHEREAS, the Board of Supervisors ("**Board**") of the District previously adopted Resolution Nos. 2018-18, 2020-08, 2021-15, 2023-08, 2024-13, and 2025-23 (the "**Prior Rate Resolutions**") adopting and imposing rates for the District's provision of irrigation quality water to Unit No. 6 (hereinafter, the "**Existing Rates**"); and

WHEREAS, GovRates, Inc. has prepared that certain *Irrigation Water Rate Study* dated April 4, 2024 for the District (the "**2024 Rate Study**"), attached hereto as **Exhibit A,** which provides a methodology for the calculation of, and recommendation for, adoption of the Existing Rates and future adjustment of those rates as set forth therein; and

WHEREAS, the District now desires to increase the Existing Rates in accordance with the 2024 Rate Study (the "**FY 2027 Rates**"); and

WHEREAS, the District published a notice of ratemaking public hearing on July 24, 2026 in the Sarasota Herald-Tribune, which notice included information regarding the public hearing and proposed FY 2027 Rates; and

WHEREAS, the District published a notice of regular Board meeting on August 6, 2026 in the Sarasota Herald-Tribune; and

WHEREAS, at the District's August 13, 2026 regular meeting of the Board, the 2024 Rate Study and the proposed FY 2027 Rates were presented, after which a public hearing was held where the Board solicited comments from and answered questions of members of the public; and

WHEREAS, the Board accordingly desires to: i) approve, ratify, and confirm the findings made and the Existing Rates adopted in the Prior Rate Resolutions as well as the prior imposition and collection of the Existing Rates by the District; ii) readopt and confirm the 2024 Rate Study; iii) approve the proposed FY 2027 Rates as set forth in **Exhibit B** in conformance with the 2024 Rate Study; and iv) make such changes to the forgoing and provide such other related appropriate direction as to the FY 2027 Rates and the 2024 Rate Study as approved by the District's Board following its public hearing.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

SECTION 1. The Board incorporates the recitals hereinabove stated.

SECTION 2. The Board hereby finds and determines as follows:

(a) The District is a local unit of special-purpose government organized and existing under and pursuant to the Act for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure and providing certain public services.

(b) The District provides irrigation quality water to customers within the District's Unit No. 6 through its central irrigation distribution system.

(c) Section (3)(2)(q) of the Act authorizes the District to prescribe, fix, establish, and collect rates, fees, rentals, fares, or other charges for the property, facilities and services made available, furnished, or to be furnished by the District, and to recover the cost of making or authorizing the connection to any District facility or system or installing works or improvements on or within District property interests after public hearing thereon.

(d) The Board previously adopted the Prior Rate Resolutions, after public hearing thereon, in conformance with the Act.

(e) After public hearing on the matter which has been publicly noticed in accordance with the Act, and in reliance on the recommendations of its independent public utility irrigation rate consultant, the Board finds that: i) the approval, ratification, and confirmation of the findings made and the Existing Rates adopted in the Prior Rate Resolutions as well as the prior imposition and collection of the Existing Rates by the District; ii) the readoption and confirmation of the 2024 Rate Study attached hereto as **Exhibit A**; and iii) the approval of the FY 2027 Rates as set forth in **Exhibit B** in conformance with the 2024 Rate Study and the imposition thereof commencing October 1, 2026, all of which are related to the provision of irrigation quality water to customers within the District, is necessary in order to provide the revenues necessary for funding the expenses of the District with respect to its provision of irrigation quality water to such customers, and is in the best interests of the District, its landowners, and residents.

(f) After public hearing on the matter which has been publicly noticed in accordance with the Act, and in reliance on the recommendations of its independent public utility irrigation rate consultant, the Board finds that the FY 2027 Rates are just and equitable having been based upon i) the amount of service furnished, and ii) other factors affecting the use of the facilities furnished.

SECTION 3.

(a) The Board hereby approves, ratifies, and confirms the findings made, the Existing Rates adopted in the Prior Rate Resolutions, and the prior imposition and collection of the Existing Rates by the District in good faith in accordance therewith.

(b) The Board hereby readopts the 2024 Rate Study attached hereto as **Exhibit A**.

(c) The Board hereby approves the FY 2027 Rates set forth in **Exhibit B** and authorizes the imposition of the FY 2027 Rates by District staff commencing October 1, 2026. For the avoidance of doubt, the FY 2027 Rates shall replace the Existing Rates effective October 1, 2026.

SECTION 4. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 13th day of August, 2026.

ATTEST:	**WEST VILLAGES IMPROVEMENT DISTRICT**
___________________________	_________________________________
Secretary / Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: 2024 Rate Study
Exhibit B: Schedule of the FY 2027 Rates

Exhibit A

2024 Rate Study

WEST VILLAGES
IMPROVEMENT DISTRICT

IRRIGATION WATER RATE STUDY

April 4, 2024

GovRates
www.govrates.com

April 4, 2024

Board of Supervisors
West Villages Improvement District
2501 Burns Road, Suite A
Palm Beach Gardens, FL 33410

Subject: Irrigation Water Rate Study

GovRates, Inc. ("GovRates") has completed our review of the irrigation water rates for the irrigation system (the "System") for the West Villages Improvement District (the "District"), and has prepared this report which summarizes our analyses, findings, and recommendations. As discussed in this report, there are certain unknown factors at this time which limit our ability to provide rate recommendations beyond the initial year. The District should regularly review its irrigation water rates to ensure that the System is on a path to self-sustainability and that the rates remain equitable.

Communication activities for this study have included:

- Irrigation water rate study presentation to the Board of Supervisors (the "Board") and public on October 12, 2023. During this presentation, most of the study issues were communicated. The Board provided direction for billing irrigation water use for common areas and for sending representatives to discuss continued deficit funding with the developer.

- A public outreach meeting on March 21, 2024. During this meeting, the rate study issues were communicated and preliminary proposed irrigation water rates were presented.

- Two Zoom (virtual) meetings with communities on April 2, 2024 and April 3, 2024.

This rate study is the first formal rate review since September 2018. Developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while keeping rates affordable over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.

GovRates
1988 Varick Way
Casselberry, FL 32707-2409
Telephone and Fax: (833) GOV-PLAN

- The proposed monthly user rates should be considered equitable, affordable, and competitive.

- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.

- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements. The rates should also provide sufficient margins for capital reinvestment in the System.

- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicality of irrigation water sales.

- The irrigation water user rate structure should encourage conservation of water resources.

The financial and rate plan should reflect a reasonable balance of the aforementioned considerations. Following this letter is an executive summary that provides an overview of our analyses and conclusions.

We greatly appreciate the opportunity to be of service to the District and would like to thank the management and staff for their tremendous assistance and cooperation during the course of the irrigation water rate study.

Yours in government service,
GovRates, Inc.

Bryan A. Mantz

Bryan A. Mantz, CMC, CGFM
President

MSRB-REGISTERED MUNICIPAL ADVISOR

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EXECUTIVE SUMMARY AND RECOMMENDATIONS

EXECUTIVE SUMMARY AND RECOMMENDATIONS

ES-1: General

The West Villages Improvement District (the "District" or the "WVID") owns an irrigation water utility system (the "System" or the "Utility"). The System should have revenues equal to the costs of the services provided by the Utility, and the District should establish rates sufficient to cover the cost of operating, maintaining, repairing, and financing the System. There may also be rate covenants associated with the System's anticipated debt that require the District to establish the Utility's rates at certain levels to meet the debt obligations. To assist the District in reviewing the sufficiency of its rates, GovRates, Inc. ("GovRates") was retained to perform an irrigation water rate study. The last formal rate study was completed in September 2018.

ES-2: Costs Recovered Through Irrigation Water Rates

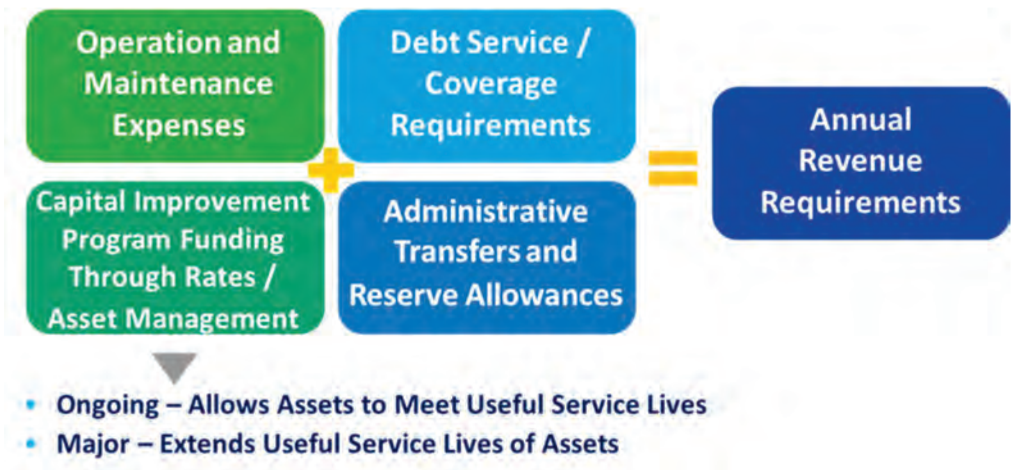
Costs recovered through the District's irrigation water rates include:

- Purchased reclaimed water costs from the City of North Port (the primary supplier) and Sarasota County. After March 2024, the Englewood Water District will no longer provide reclaimed water to the District. Based on current estimates from the District's engineer, reclaimed water can currently provide only 21% of the current irrigation water demand. The remainder of the demand must come from well water and stormwater / retained water.
- Electricity.
- Fuel/oil.
- System repairs.
- Engineering fees.
- Management fees (includes billing and accounting).
- Operations administration (includes field personnel).
- Legal fees.
- Audit.
- Well availability payments (currently being litigated).
- Capital improvement program – New infrastructure and renewals/replacements.
- In the future: Debt payments associated with paying off the developer for historical deficit funding and for financing capital improvements as needed.

ES-3: Revenue Requirements

As part of the current rate study, financial projections were prepared for the System through the Fiscal Year 2033 (the "Forecast Period"). The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered to be the revenue requirements of public utilities such as the District's. With respect to identifying revenue requirements for the Utility, the following Exhibit ES-1 shows the elements considered:

Exhibit ES-1: Revenue Requirement Components



The financial and rate plan should recognize the need to maintain appropriate debt service coverage ratios and adequate operating margins and reserves to fund ongoing capital needs and maintain the System's financial condition or "creditworthiness."

ES-4: Issues Identified

As of the date of this report, there are certain unknown factors at this time which limit our ability to provide rate recommendations beyond the initial year:

- Outcome of litigation or agreement among parties on future well availability charges.
- Willingness of developer to continue deficit funding.

A discussion of issues identified during the study follows.

Issue: Irrigation System Not Currently Self-Sustainable

The System currently relies on developer deficit funding that must eventually be repaid. Historical deficit funding as of September 30, 2023 totaled about $3.8 million, which consisted of $1.7 million for operating and $2.1 million for capital. The details of this deficit funding are shown in the Appendix of this report. The Fiscal Year 2024 budgeted developer subsidy for capital / operating is $517,876. Per the deficit funding agreement with the developer, the District is not charged interest for any deficit funding.

Future bond issues may be needed to pay off the deficit funding balance, and the timing of these bond issues depends on the developer's willingness to continue deficit funding. The longer the continued deficit funding, the more units over which to pay the debt, the more gradual the required irrigation water rate increases. District representatives have discussed continued deficit funding with the developer, but the developer has not yet made any commitment. Tax-exempt bonds are anticipated to be issued to pay off the capital improvements deficit funding, while taxable bonds are anticipated to be issued to pay off the deficit funding of operating costs.

Issue: Capital Funding

About $13.5 million of capital needs have been identified through the Fiscal Year 2033. These needs are based on master plan cost estimates and renewal/replacement cost estimates provided by the District staff. The capital needs are considered necessary to meet irrigation demand and keep the System operationally sustainable. The System needs adequate infrastructure among the sources of water supply to ensure that all communities are able to receive irrigation water when needed. Approximately $5.8 million (43%) of the capital needs are assumed to be funded by future unit bonds. All customers benefit from having more units over which to pay for System fixed costs.

Issue: Operating Expense Increases

Operating expenses have increased substantially and are projected to continue increasing. The local Tampa-St. Petersburg-Clearwater Consumer Price Index (CPI) has increased by about 31% since September 2018 when the last rate study was completed. There are many factors that affect the costs of operations over which the Utility has limited or no control. Factors such as cost increases from electric power providers, changes in fuel and oil prices resulting from global market changes, and competition for scarce resources such as concrete and building materials often result in cost increases that are greater than the change in the consumer price index (general inflation). Volatile market conditions have caused the supply costs of steel, PVC pipes, and other materials to increase substantially. Utility costs also typically increase at a higher rate than general inflation due to the regulatory environment.

Issue: Well Payments

Future well payments are uncertain pending the resolution of current litigation. The well availability charges represented in this study are simply those charged pursuant to the Irrigation Water Supply Agreement dated December 4, 2018 as amended. GovRates had no involvement in the establishment and amount of these charges. We are not water rights valuation experts and do not claim to have the expertise and experience to provide an expert opinion on the validity of the well availability charges and charge amounts. The valuation of water rights is typically determined based on the cost of replacement with another source. Per the easement agreement submitted with the water use permit application:

> *"Any rates for water charged by Grantee [Thomas Ranch Intangibles] will be competitive with prevailing rates charged by the City of North Port or other utility providers in the West Villages Improvement District."*

The only alternative to well water currently available is potable water from the City of North Port. Our understanding is that the holder of the water rights / permit does have the option of cutting off the District's supply of well water and selling the well water to other entities. If this situation were to occur, the District would most likely need to secure a (more expensive) potable water source to handle a large portion of the irrigation demand. A bill comparison of the well availability charges with the City of North Port's Fiscal Year 2024 rates is shown in the following Exhibit ES-2.

Exhibit ES-2: Bill Comparison With City of North Port Fiscal Year 2024 Rates [*]

Description	Amount
City of North Port Bulk Reclaimed Water Rate Per 1,000 Gallons	$0.31
Well Availability Charge Per 1,000 Gallons at Usage of 15,000 Gallons	$0.28
Well Availability Charge Per 1,000 Gallons at Usage of 10,000 Gallons	$0.42
Well Availability Charge Per 1,000 Gallons at Usage of 3,000 Gallons	$1.39
City of North Port Bulk Potable Water Rate Per 1,000 Gallons	$6.83
City of North Port Effective Retail Potable Water Rate Per 1,000 Gallons at Usage of 10,000 Gallons	$10.13

[*] Reflects North Port water rates that became effective on December 1, 2023.

As shown in the preceding exhibit, the more water used, the lower the effective rate per 1,000 gallons of the well availability charge.

Issue: Differences in Per-Gallon Costs of Irrigation Water Among Customer Types

Based on decisions on how the irrigation system was structured, there are three basic customer types:

- Direct connection to master distribution system.
- Irrigation lakes with private irrigation pumps.
- Irrigation lakes with WVID irrigation pumps.

Customers with private irrigation pumps pay additional operating and maintenance costs for irrigation water. The District staff continues to collect data, but current estimates are at least $0.20 per 1,000 gallons.

Issue: Billing of Common Area Irrigation Water

Per Board direction, GovRates has recognized the billing of common area irrigation water in Fiscal Year 2025. This policy equates to charging the District for the District's use of irrigation water, and these charges would be paid as operating costs from other District units. Based on recent history, the common area irrigation equates to about 114,920,000 gallons.

ES-5: Financial Forecast

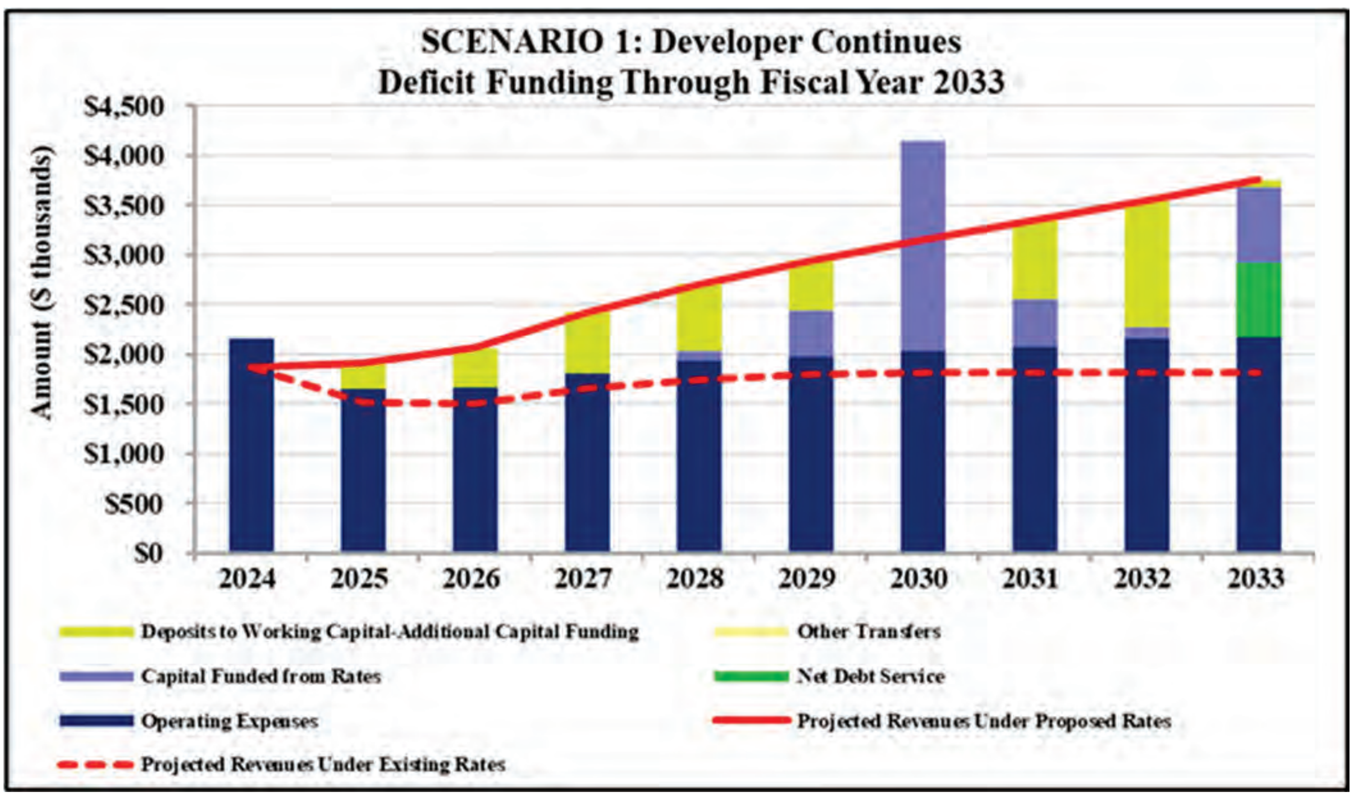
Without rate adjustments, the irrigation water system is on the path to bankruptcy. In the absence of future increases to the well availability charges and North Port bulk reclaimed water rates, GovRates has recognized the need for revenue increases under two scenarios:

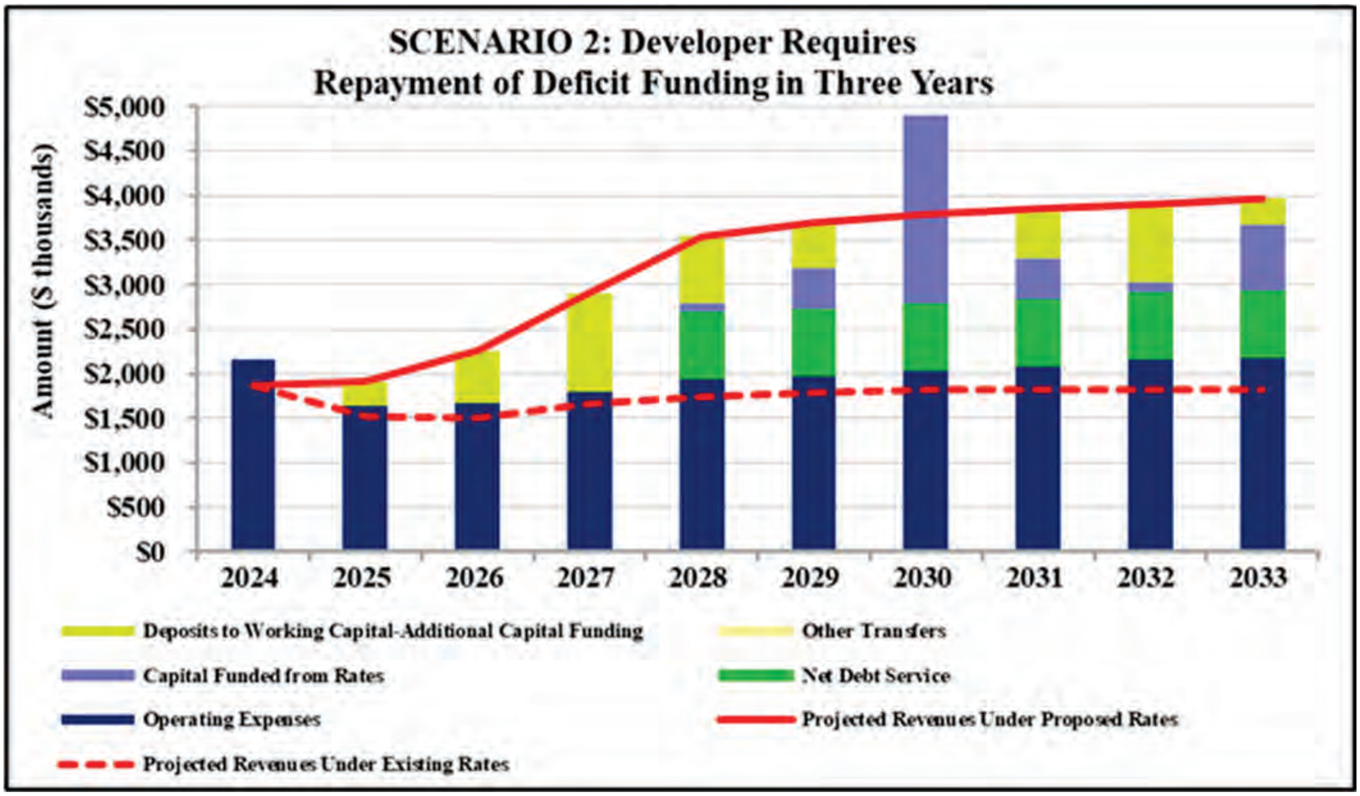
- The developer continues deficit funding through Fiscal Year 2033.
- The developer requires repayment of deficit funding in three years.

The increases under these two scenarios are summarized in the following Exhibit ES-3. Exhibit ES-3 also shows revenues vs. revenue requirements graphs for the two scenarios.

Exhibit ES-3: Two Rate Scenarios

	Scenario 1 Developer Continues Deficit Funding Through Fiscal Year 2033	Scenario 2 Developer Requires Repayment of Deficit Funding in Three Years
Effective Date	Recognized Revenue Adjustment	Recognized Revenue Adjustment
As Soon As Practical	30.0%	30.0%
October 1, 2025	6.0%	16.0%
October 1, 2026	6.0%	16.0%
October 1, 2027	6.0%	16.0%
October 1, 2028	6.0%	1.5%
October 1, 2029	6.0%	1.5%
October 1, 2030	6.0%	1.5%
October 1, 2031	6.0%	1.5%
October 1, 2032	6.0%	1.5%





The initial adjustment is projected to eliminate the System's reliance on developer deficit funding for operating expenses. There would be continued developer deficit funding for capital needs. As shown in the preceding Exhibit ES-3, there are significant differences in the increase percentages between the two scenarios. GovRates recommends that rate adjustments beyond the initial adjustment be adopted after the District receives a commitment from the developer regarding future deficit funding.

ES-6: Proposed Monthly Irrigation Water Rates

Table ES-1 at the end of this Executive Summary shows the proposed monthly irrigation rates. The following Exhibit ES-4 shows a WVID irrigation water bill comparison under the well availability charges and North Port bulk reclaimed water rates effective in March 2024.

Exhibit ES-4: WVID Irrigation Water Bill Comparison

Description	Monthly Bill for One ERU Using 10,000 Gallons	Increase in Customer Monthly Bill	Total Cost Per 1,000 Gallons of Irrigation Water Service	Total Cost Per Gallon of Irrigation Water Service
Existing Rates	$12.86		$1.29	$0.0013
Proposed Rates - Customers With Private Irrigation Pumps [*]	15.82	$2.96	1.58	$0.0016
Proposed Rates - All Other Customers	17.82	4.96	1.78	$0.0018

[*] These customers pay additional operating and maintenance expenses for irrigation water.

Compare with City of North Port Potable Water Rates:

Description	Monthly Bill for One ERU Using 10,000 Gallons	Total Cost Per 1,000 Gallons of Potable Water Service	Total Cost Per Gallon of Potable Water Service
North Port Bulk Potable Water Rates	$68.30	$6.83	$0.0068
North Port Retail Potable Water Rates	101.26	10.13	$0.0101

Comparing the above cost per gallon of irrigation water service with the cost per gallon of other commodities communicates the value of the service.

Figures ES-1 and ES-2 at the end of this Executive Summary show graphical reclaimed water and potable water bill comparisons at a usage level of 10,000 gallons, the historical usage level used by the District for comparison purposes. Since only a portion of the District's irrigation demand can be met by reclaimed water, both reclaimed water and potable water bill comparisons are appropriate.

The proposed rates produce bills that are competitive with those of other utilities. Bill comparisons should not be considered a "report card" on how well a utility is performing because there are many reasons why rates differ among utilities, such as reclaimed water pricing strategies. For example, JEA (Jacksonville), Florida's largest water and wastewater utility, prices its reclaimed water the same as potable irrigation water. The justification for JEA's pricing strategy is that i) reclaimed water provides the same benefit / use as potable irrigation water; and ii) not everyone has access to reclaimed water, and it is unfair to pay a higher potable water rate just because reuse is unavailable.

ES-7: Recommendations

The recommendations for this study are:

- Adopt the first year / initial irrigation water rate adjustments, which are anticipated to eliminate the operating deficit funding and to start the System on a path toward self-sustainability.
- In one year, validate the need for rate adjustments for Fiscal Year 2026 and beyond. By that time, there may be possible resolution of some current issues / unknowns. The customer growth, usage, and expense projections should be updated.
- Update the financial and rate plan regularly to reflect changing conditions and preserve the ability to gradually phase-in irrigation water rate adjustments. The District has the potential for tremendous growth, and it is important to continually monitor actual vs. projected results. The multi-year plan is anticipated to remain affordable and competitive by utility industry standards.
- To promote the equitability of the irrigation water rates, continue to collect data regarding additional operating and maintenance costs paid by certain customers to receive irrigation water.

TABLE ES-1
Schedule of Proposed Irrigation Water Rates

Proposed Irrigation Quality Water Rates

Rates per 1 Equivalent Residential Unit (ERU)	Tier 1	Tier 2[4]
Monthly Base Charge Rate[1]	$2.35	n/a
Well Availability Rate[2]	$4.17	n/a
Volumetric Rate per 1,000 gallons		
Purchased Reclaimed Water Rate[3]	$0.25	n/a
Volumetric Usage Rate[1]		
- *Customers with Private Irrigation Pumps*	$0.68	$2.04
- *All Other Customers*	$0.88	$2.64

Common area irrigation water use shall be billed at the effective Purchased Reclaimed Water Rate per 1,000 gallons plus the effective Tier 1 Volumetric Rate per 1,000 gallons for All Other Customers as referenced in the above table (i.e., customers without private irrigation pumps). For the purposes of irrigation water billing, common areas shall include District-owned roadway medians, between sidewalk and curb, entrance ways, any buffer areas, any common amenity such as a dog park, and any other areas determined by the Board.

[1] In the absence of a formal study recommendation or action by the Board, the Monthly Base Charge Rate and the Volumetric Usage Rate shall be automatically increased effective October 1st of each fiscal year. The percentage increase shall be the percentage increase, if any, in the Consumer Price Index (CPI) for the Tampa-St. Petersburg-Clearwater, Florida area, all items, all urban consumers, not seasonally adjusted (Series ID: CUURS35DSA0 accessed via https://data.bls.gov/cgi-bin/srgate) from January of the preceding calendar year to January of the current calendar year as published by the Bureau of Labor Statistics of the United States Department of Labor. The calculated rates shall be rounded up to the nearest cent. The first increases under these provisions, if any, shall become effective on October 1, 2025.

[2] Pursuant to the *Irrigation Water Supply Agreement*, dated December 4, 2018, as amended, the Well Availability Rate is $4.17 as of March 2024 and may be increased at the beginning of each fiscal year by an amount not to exceed the greater of i) 5.5% (i.e., the 10-year average of the United States CPI-Water and Sewerage Maintenance Series at the time of adoption of these rates); or ii) the July-to-July change in the United States CPI-Water and Sewerage Maintenance Series without the need for a further public hearing.

[3] The Purchased Reclaimed Water Rate shall be automatically increased based on the percentage increase, if any, in the City of North Port reclaimed water rate charged to the District (which is $0.31/1,000 gallons as of March 2024) without the need for a further public hearing. The calculated rates shall be rounded up to the nearest cent.

[4] To promote water conservation, Tier 2 volumetric rates are priced at three (3) times Tier 1 volumetric rates. Tier 2 volumetric rates will apply for those customers exceeding 1.5 times their monthly irrigation allocation (hereinafter the "Monthly Allocation") based on AGMOD Demand Calculations, as determined by the District Manager or their designee. The Monthly Allocation shall be calculated by multiplying the AGMOD Reserved Annual Average Daily Quantity (expressed in gallons per day) by the number of days in a given month. Monthly Allocations will accommodate applicable grow-in practices for new construction, as determined to be appropriate by the District Manager or their designee. Tier 2 rates will only be applied to usage that exceeds the Monthly Allocation.

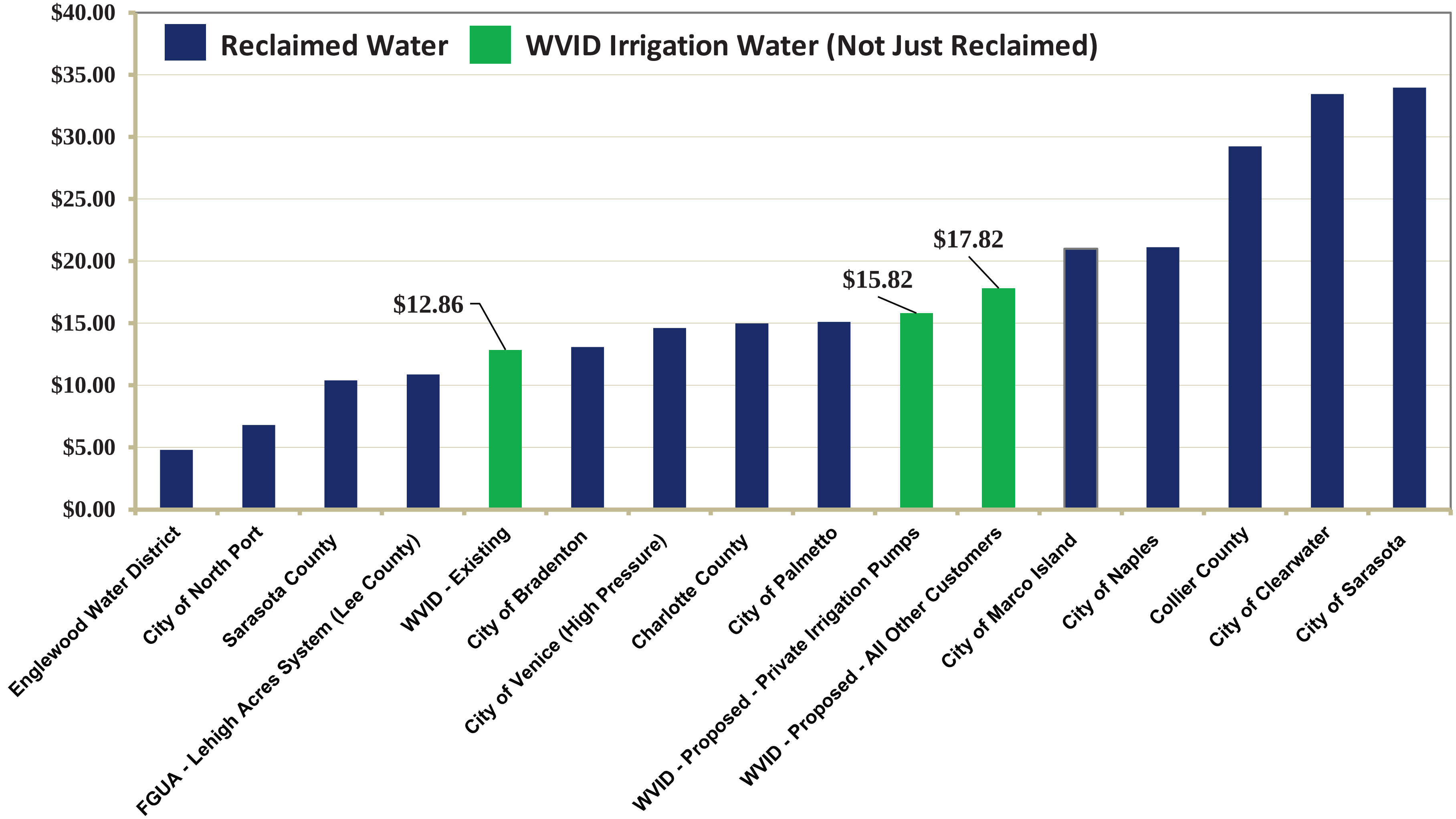
ERUs Per Customer Class

Product Type	Metric	ERU
Single-Family[1] Residential Unit	1 unit	1
Multi-Family[2] Residential Unit	1 unit	.33
Commercial Irrigable Acres[3]	.075 irrigable acres	1
Recreational Irrigable Acres[4]	.075 irrigable acres	1

[1] A single-family unit is defined as a building containing not more than two (2) dwellings.
[2] A multi-family unit is defined as a building containing more than two (2) dwellings.
[3] Irrigable acreage for commercial property is calculated based on 16% of the net developable area (i.e. gross land area less major roadway right-of-way and wetland areas) for each parcel.
[4] Irrigable acreage for recreational property (i.e. golf courses, parks, athletic facilities, etc.) is calculated based on an estimate of the irrigable area for the property as conducted by a Professional Engineer.

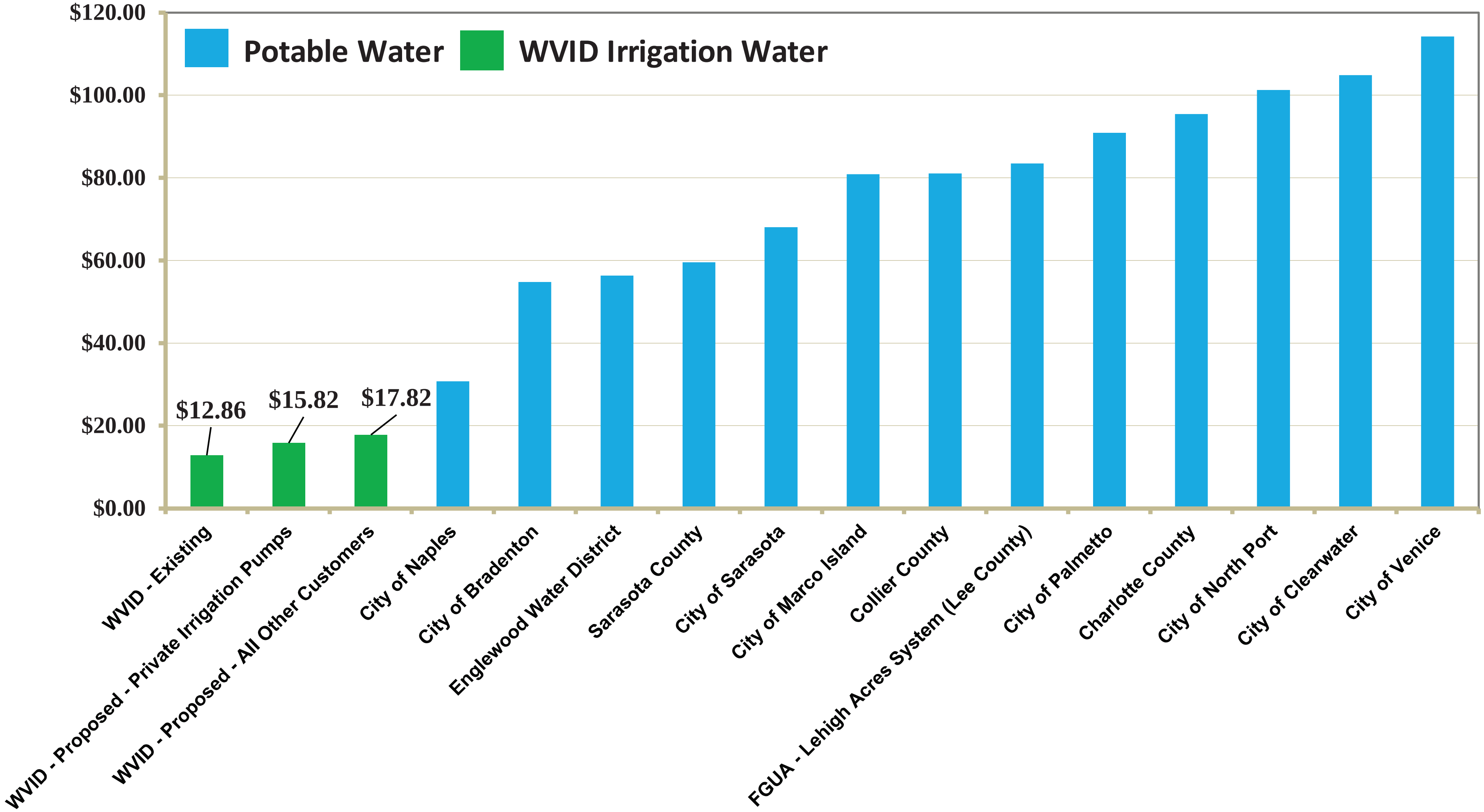
Rates Effective March 2024

Figure ES-1
West Villages Improvement District
Comparison of
Monthly Charges for Reclaimed Water Service for
Single Family Residential Customers Using 10,000 Gallons



Rates Effective March 2024

Figure ES-2
West Villages Improvement District
Comparison of
Monthly Charges for Potable Water Service for
Single Family Residential Customers Using 10,000 Gallons



SECTION 1
Financial Forecast

SECTION 1:

FINANCIAL FORECAST

1-1: General

This section of the report reflects Scenario 1: Developer Continues Deficit Funding Through Fiscal Year 2033 as referenced in the Executive Summary of this report.

1-2: Existing Monthly Irrigation Water Rates

The District's existing monthly irrigation water rates are summarized in the following Exhibit 1-1.

Exhibit 1-1: Existing Irrigation Water Rates Per Equivalent Residential Unit (ERU)

Description	Amount
Well Availability Charge Per ERU	**$4.17**
Capital Recovery Fee Per ERU	**$1.39**
Volumetric Rate Per 1,000 Gallons	
Tier 1	**$0.73**
Tier 2	**$1.39**

1-3: Irrigation Water System Customer Statistics

The District has the potential for tremendous growth. The number of billable equivalent residential units (ERU's) has doubled over the past years – 2,958 ERU's in Fiscal Year 2021 to 5,926 ERU's in Fiscal Year 2023. A similar growth rate is projected to continue over the next few years.

A summary of the historical and projected customer statistics is shown in Table 1-1 at the end of this section. The growth projections were based on estimated absorption schedules and discussions with the District staff.

1-4: Revenues Under Existing Monthly Irrigation Water Rates

The forecast of revenues from existing irrigation water rates was based on i) the projection of System accounts and corresponding irrigation water usage as shown in Table 1-1; and ii) the existing rates for irrigation water service. A summary of the projected irrigation water rate revenues derived under existing rates is included in Table 1-2 at the end of this section.

1-5: Revenue Requirements – Principal Assumptions and Considerations

The costs associated with operating and maintaining a utility system, as well as the costs of financing the renewals and replacements of existing facilities and the capital improvements for upgrades and expansions, are generally considered as the revenue requirements of a public utility such as the District's System. The sum of these costs, after adjusting for other operating and non-operating (e.g., interest income) revenues available to the utility, represents the net revenue requirements of a utility system that must be funded from the monthly user charges or rates. The following is a summary of the net revenue requirements derivation:

+ Cost of Operation and Maintenance
+ Debt Service Payments (Senior and Subordinate)
+ Transfers and Administration Payments
+ Capital Project Financing
+ Working Capital Reserves / Financial Compliance
- Other Operating Revenue and Other Funding Sources
- Interest Income
= Net Revenue Requirements (Funded from User Rates)

Net revenue requirements signify the expenditure levels required to be recovered from monthly user fees or rates. The development of the net revenue requirements of the System is a critical component of the analysis since utility rates should be designed to fully recover the cost of providing service.

The financial evaluation contained in this utility rate study covered projections through the Fiscal Year ending September 30, 2033 (previously defined as the "Forecast Period"). A forecast of System operations was prepared to i) assess the adequacy of utility rates in the near future; ii) recognize potential cost recovery strategies based on the phase-in of any required rate adjustments to meet the projected revenue requirements and finance identified capital expenditure requirements; and iii) examine the financial implications of alternatives to funding the System's multi-year capital improvement program.

The projected revenue requirements are shown in Table 1-3 at the end of this section. In the preparation of the financial projections contained in this report and the conclusions that follow, GovRates has made certain assumptions with respect to conditions that may occur in the future. While we believe the assumptions are reasonable and based on the best available information for the purpose of this report, they are dependent upon future events, and actual conditions may differ from those assumed. We recommend that the District continue to compare actual results with the projections contained in this report to ensure that the System's rates continue to be sufficient.

For the purposes of the financial projections, the principal considerations and assumptions were either made by us or provided to us by others. These considerations and assumptions include the following:

1. Projected revenues from current rates and charges for the District's System have been based on the schedule of rates and charges currently in effect. Such rates were applied to the customer and sales usage forecast discussed previously.

2. Projected operating expenditures were based on discussions with the District staff and are summarized in Table 1-4 at the end of this section.

3. The System currently has no debt outstanding. It was assumed that the Utility would issue two 20-year senior lien bond issues in Fiscal Year 2033 to repay the developer for assumed deficit funding during Forecast Period. The assumptions for these bond issues are:

<u>Tax-Free Bond Issue for Capital Deficit Funding</u>

Fiscal Year of issuance:	2033
Principal amount of bonds:	$5,930,000
Bond term:	20 years
Interest rate:	7.0%
Issuance costs as percent of principal:	2.5%
Annual payment:	$559,750

<u>Taxable Bond Issue for Operating Deficit Funding</u>

Fiscal Year of issuance:	2033
Principal amount of bonds:	$1,720,000
Bond term:	20 years
Interest rate:	9.33%
Issuance costs as percent of principal:	2.5%
Annual payment:	$192,916

4. The projected capital expenditures through the Fiscal Year 2033 for the irrigation water system were based on discussions with the District staff. Table 1-5 at the end of this section provides a detailed listing of the capital projects for the System as well as projected funding sources for such projects within the analysis period.

5. The District has levied assessments to pay for the extraordinary expenses resulting from the current litigation (e.g., engineering, legal, rate consultants, etc.) during the initial years of the Forecast Period. These assessments have been treated as other revenues in this analysis.

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Gran Paradiso (Village A)															
	Growth															
1	Single Family / Villas or Equivalents					-	105	105	22	-	-	-	-	-	-	-
2	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
3	Total Growth					-	105	105	22	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
4	Single Family / Villas or Equivalents	1,025	1,301	1,423	1,423	1,423	1,528	1,633	1,655	1,655	1,655	1,655	1,655	1,655	1,655	1,655
5	Multi-Family	225	396	512	512	512	512	512	512	512	512	512	512	512	512	512
6	Total Accounts or ERUs - Average Monthly	1,250	1,697	1,935	1,935	1,935	2,040	2,145	2,167	2,167	2,167	2,167	2,167	2,167	2,167	2,167
	ERUs Per Customer															
7	Estimated Annual ERUs	1,099	1,432	1,592	1,592	1,592	1,697	1,802	1,824	1,824	1,824	1,824	1,824	1,824	1,824	1,824
8	Average Monthly Use Per ERU	16,569	15,998	10,159	12,311	14,072	13,435	13,435	13,435	13,435	13,435	13,435	13,435	13,435	13,435	13,435
	Sales															
9	Tier 1 Water Sales	218,509	274,902	194,080	235,195	256,670	273,599	290,528	294,075	294,075	294,075	294,075	294,075	294,075	294,075	294,075
10	Tier 2 Water Sales	-	-	-	-	12,165	-	-	-	-	-	-	-	-	-	-
11	Total Annual Water Sales (kgal)	218,509	274,902	194,080	235,195	268,835	273,599	290,528	294,075	294,075	294,075	294,075	294,075	294,075	294,075	294,075
12	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Adjusted Water Sales (kgal)	218,509	274,902	194,080	235,195	268,835	273,599	290,528	294,075	294,075	294,075	294,075	294,075	294,075	294,075	294,075
	Grand Living (Village D)															
	Growth															
14	Single Family / Villas or Equivalents					12	150	150	150	150	17	-	-	-	-	-
15	Multi-Family					173	-	-	-	-	-	-	-	-	-	-
16	Total Growth					185	150	150	150	150	17	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
17	Single Family / Villas or Equivalents	-	-	-	-	12	162	312	462	612	629	629	629	629	629	629
18	Multi-Family	-	-	-	-	173	173	173	173	173	173	173	173	173	173	173
19	Total Accounts or ERUs - Average Monthly	-	-	-	-	185	335	485	635	785	802	802	802	802	802	802
	ERUs Per Customer															
20	Estimated Annual ERUs	-	-	-	-	69	219	369	519	669	686	686	686	686	686	686
21	Average Monthly Use Per ERU	-	-	-	-	3,047	2,508	2,508	2,508	2,508	2,508	2,508	2,508	2,508	2,508	2,508
	Sales															
22	Tier 1 Water Sales	-	-	-	-	2,076	6,590	11,104	15,618	20,132	20,644	20,644	20,644	20,644	20,644	20,644
23	Tier 2 Water Sales	-	-	-	-	447	-	-	-	-	-	-	-	-	-	-
24	Total Annual Water Sales (kgal)	-	-	-	-	2,523	6,590	11,104	15,618	20,132	20,644	20,644	20,644	20,644	20,644	20,644
25	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
26	Adjusted Water Sales (kgal)	-	-	-	-	2,523	6,590	11,104	15,618	20,132	20,644	20,644	20,644	20,644	20,644	20,644

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Publix (Village D)															
	Growth															
27	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
28	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
29	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
30	Single Family / Villas or Equivalents	-	53	53	53	53	53	53	53	53	53	53	53	53	53	53
31	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Total Accounts or ERUs - Average Monthly	-	53	53	53	53	53	53	53	53	53	53	53	53	53	53
	ERUs Per Customer															
33	Estimated Annual ERUs	-	53	53	53	53	53	53	53	53	53	53	53	53	53	53
34	Average Monthly Use Per ERU	-	11,219	11,151	10,371	16,128	15,099	15,099	15,099	15,099	15,099	15,099	15,099	15,099	15,099	15,099
	Sales															
35	Tier 1 Water Sales	-	7,135	7,092	6,596	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603
36	Tier 2 Water Sales	-	-	-	-	654	-	-	-	-	-	-	-	-	-	-
37	Total Annual Water Sales (kgal)	-	7,135	7,092	6,596	10,257	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603
38	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
39	Adjusted Water Sales (kgal)	-	7,135	7,092	6,596	10,257	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603	9,603
	Tropia (Village D)															
	Growth															
40	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
41	Multi-Family					223	64	-	-	-	-	-	-	-	-	-
42	Total Growth					223	64	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
43	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Multi-Family	-	-	-	-	223	287	287	287	287	287	287	287	287	287	287
45	Total Accounts or ERUs - Average Monthly	-	-	-	-	223	287	287	287	287	287	287	287	287	287	287
	ERUs Per Customer															
46	Estimated Annual ERUs	-	-	-	-	74	95	95	95	95	95	95	95	95	95	95
47	Average Monthly Use Per ERU	-	-	-	-	4,545	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092	4,092
	Sales															
48	Tier 1 Water Sales	-	-	-	-	3,634	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665
49	Tier 2 Water Sales	-	-	-	-	402	-	-	-	-	-	-	-	-	-	-
50	Total Annual Water Sales (kgal)	-	-	-	-	4,036	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665
51	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
52	Adjusted Water Sales (kgal)	-	-	-	-	4,036	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665	4,665

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Davis 2 (Apartments and Townhomes - Village D)															
	Growth															
53	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
54	Multi-Family					-	100	100	159	-	-	-	-	-	-	-
55	Total Growth					-	100	100	159	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
56	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	Multi-Family	-	-	-	-	-	100	200	359	359	359	359	359	359	359	359
58	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	100	200	359	359	359	359	359	359	359	359
	ERUs Per Customer															
59	Estimated Annual ERUs	-	-	-	-	-	33	66	118	118	118	118	118	118	118	118
60	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
61	Tier 1 Water Sales	-	-	-	-	-	3,614	7,227	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921
62	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Total Annual Water Sales (kgal)	-	-	-	-	-	3,614	7,227	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921
64	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
65	Adjusted Water Sales (kgal)	-	-	-	-	-	3,614	7,227	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921
	Hospital Property Phase 1 (Village D)															
	Growth															
66	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
67	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
68	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
69	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ERUs Per Customer															
72	Estimated Annual ERUs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
74	Tier 1 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
75	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76	Total Annual Water Sales (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
78	Adjusted Water Sales (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Public Safety Building (Village D)															
	Growth															
79	Single Family / Villas or Equivalents					16	-	-	-	-	-	-	-	-	-	-
80	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
81	Total Growth					16	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
82	Single Family / Villas or Equivalents	-	-	-	23	39	39	39	39	39	39	39	39	39	39	39
83	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Total Accounts or ERUs - Average Monthly	-	-	-	23	39	39	39	39	39	39	39	39	39	39	39
	ERUs Per Customer															
85	Estimated Annual ERUs	-	-	-	23	39	39	39	39	39	39	39	39	39	39	39
86	Average Monthly Use Per ERU	-	-	-	13,815	8,058	7,055	7,055	7,055	7,055	7,055	7,055	7,055	7,055	7,055	7,055
	Sales															
87	Tier 1 Water Sales	-	-	-	3,813	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302
88	Tier 2 Water Sales	-	-	-	-	469	-	-	-	-	-	-	-	-	-	-
89	Total Annual Water Sales (kgal)	-	-	-	3,813	3,771	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302
90	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
91	Adjusted Water Sales (kgal)	-	-	-	3,813	3,771	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302	3,302
	Solea Age-Restricted Apartments (Village D)															
	Growth															
92	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
93	Multi-Family					-	204	-	-	-	-	-	-	-	-	-
94	Total Growth					-	204	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
95	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Multi-Family	-	-	-	-	-	204	204	204	204	204	204	204	204	204	204
97	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	204	204	204	204	204	204	204	204	204	204
	ERUs Per Customer															
98	Estimated Annual ERUs	-	-	-	-	-	67	67	67	67	67	67	67	67	67	67
99	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
100	Tier 1 Water Sales	-	-	-	-	-	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337
101	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	Total Annual Water Sales (kgal)	-	-	-	-	-	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337
103	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
104	Adjusted Water Sales (kgal)	-	-	-	-	-	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337	7,337

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Antigua (Village E)															
	Growth															
105	Single Family / Villas or Equivalents					53	72	50	-	-	-	-	-	-	-	-
106	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
107	Total Growth					53	72	50	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
108	Single Family / Villas or Equivalents	-	-	-	-	53	125	175	175	175	175	175	175	175	175	175
109	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	Total Accounts or ERUs - Average Monthly	-	-	-	-	53	125	175	175	175	175	175	175	175	175	175
	ERUs Per Customer															
111	Estimated Annual ERUs	-	-	-	-	53	125	175	175	175	175	175	175	175	175	175
112	Average Monthly Use Per ERU	-	-	-	-	16,684	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
113	Tier 1 Water Sales	-	-	-	-	10,611	13,688	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
114	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	Total Annual Water Sales (kgal)	-	-	-	-	10,611	13,688	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
116	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
117	Adjusted Water Sales (kgal)	-	-	-	-	10,611	13,688	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163	19,163
	Stillwell (Village E)															
	Growth															
118	Single Family / Villas or Equivalents					-	50	224	-	-	-	-	-	-	-	-
119	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
120	Total Growth					-	50	224	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
121	Single Family / Villas or Equivalents	-	-	-	-	-	50	274	274	274	274	274	274	274	274	274
122	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
123	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	50	274	274	274	274	274	274	274	274	274
	ERUs Per Customer															
124	Estimated Annual ERUs	-	-	-	-	-	50	274	274	274	274	274	274	274	274	274
125	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
126	Tier 1 Water Sales	-	-	-	-	-	5,475	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003
127	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Total Annual Water Sales (kgal)	-	-	-	-	-	5,475	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003
129	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
130	Adjusted Water Sales (kgal)	-	-	-	-	-	5,475	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003	30,003

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
						Fiscal Year Ending September 30,										
	Academy at Wellen Park															
	Growth															
131	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	1
132	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
133	Total Growth					-	-	-	-	-	-	-	-	-	-	1
	Total Accounts or ERUs - Average Monthly															
134	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
135	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
	ERUs Per Customer															
137	Estimated Annual ERUs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
138	Average Monthly Use Per ERU	-	-	-	-	10,900	10,900	10,900	10,900	10,900	10,900	10,900	10,900	10,900	10,900	10,900
	Sales															
139	Tier 1 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
140	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Total Annual Water Sales (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
142	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
143	Adjusted Water Sales (kgal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	131
	60-Acre Parcel - Coach Homes (Village E)															
	Growth															
144	Single Family / Villas or Equivalents					-	-	-	100	100	100	100	-	-	-	-
145	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
146	Total Growth					-	-	-	100	100	100	100	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
147	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	100	200	300	400	400	400	400	400
148	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
149	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	-	-	100	200	300	400	400	400	400	400
	ERUs Per Customer															
150	Estimated Annual ERUs	-	-	-	-	-	-	-	100	200	300	400	400	400	400	400
151	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
152	Tier 1 Water Sales	-	-	-	-	-	-	-	10,950	21,900	32,850	43,800	43,800	43,800	43,800	43,800
153	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
154	Total Annual Water Sales (kgal)	-	-	-	-	-	-	-	10,950	21,900	32,850	43,800	43,800	43,800	43,800	43,800
155	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
156	Adjusted Water Sales (kgal)	-	-	-	-	-	-	-	10,950	21,900	32,850	43,800	43,800	43,800	43,800	43,800

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Avelina (Village F)															
	Growth															
157	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
158	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
159	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
160	Single Family / Villas or Equivalents	-	-	56	96	96	96	96	96	96	96	96	96	96	96	96
161	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162	Total Accounts or ERUs - Average Monthly	-	-	56	96	96	96	96	96	96	96	96	96	96	96	96
	ERUs Per Customer															
163	Estimated Annual ERUs	-	-	56	96	96	96	96	96	96	96	96	96	96	96	96
164	Average Monthly Use Per ERU	-	-	6,057	9,444	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985	16,985
	Sales															
165	Tier 1 Water Sales	-	-	4,070	10,880	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567
166	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
167	Total Annual Water Sales (kgal)	-	-	4,070	10,880	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567
168	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
169	Adjusted Water Sales (kgal)	-	-	4,070	10,880	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567	19,567
	Wysteria (Village F)															
	Growth															
170	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
171	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
172	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
173	Single Family / Villas or Equivalents	-	-	51	153	153	153	153	153	153	153	153	153	153	153	153
174	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
175	Total Accounts or ERUs - Average Monthly	-	-	51	153	153	153	153	153	153	153	153	153	153	153	153
	ERUs Per Customer															
176	Estimated Annual ERUs	-	-	51	153	153	153	153	153	153	153	153	153	153	153	153
177	Average Monthly Use Per ERU	-	-	2,734	7,205	15,424	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904	11,904
	Sales															
178	Tier 1 Water Sales	-	-	1,673	13,229	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857
179	Tier 2 Water Sales	-	-	-	-	6,461	-	-	-	-	-	-	-	-	-	-
180	Total Annual Water Sales (kgal)	-	-	1,673	13,229	28,318	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857
181	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
182	Adjusted Water Sales (kgal)	-	-	1,673	13,229	28,318	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857	21,857

Table 1-1

West Villages Improvement District
Irrigation Rate Study

<u>Customer and Equivalent Residential Unit (ERU) Growth</u>

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Solstice (Village F)															
	Growth															
183	Single Family / Villas or Equivalents					16	-	-	-	-	-	-	-	-	-	-
184	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
185	Total Growth					16	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
186	Single Family / Villas or Equivalents	-	-	-	171	187	187	187	187	187	187	187	187	187	187	187
187	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
188	Total Accounts or ERUs - Average Monthly	-	-	-	171	187	187	187	187	187	187	187	187	187	187	187
	ERUs Per Customer															
189	Estimated Annual ERUs	-	-	-	171	187	187	187	187	187	187	187	187	187	187	187
190	Average Monthly Use Per ERU	-	-	-	104	5,664	6,179	6,179	6,179	6,179	6,179	6,179	6,179	6,179	6,179	6,179
	Sales															
191	Tier 1 Water Sales	-	-	-	214	12,711	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866
192	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
193	Total Annual Water Sales (kgal)	-	-	-	214	12,711	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866
194	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
195	Adjusted Water Sales (kgal)	-	-	-	214	12,711	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866	13,866
	Sunstone (Village F)															
	Growth															
196	Single Family / Villas or Equivalents					52	100	100	100	100	100	30	-	-	-	-
197	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
198	Total Growth					52	100	100	100	100	100	30	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
199	Single Family / Villas or Equivalents	-	-	-	103	155	255	355	455	555	655	685	685	685	685	685
200	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	Total Accounts or ERUs - Average Monthly	-	-	-	103	155	255	355	455	555	655	685	685	685	685	685
	ERUs Per Customer															
202	Estimated Annual ERUs	-	-	-	103	155	255	355	455	555	655	685	685	685	685	685
203	Average Monthly Use Per ERU	-	-	-	5,333	18,920	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
204	Tier 1 Water Sales	-	-	-	6,591	35,191	27,923	38,873	49,823	60,773	71,723	75,008	75,008	75,008	75,008	75,008
205	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206	Total Annual Water Sales (kgal)	-	-	-	6,591	35,191	27,923	38,873	49,823	60,773	71,723	75,008	75,008	75,008	75,008	75,008
207	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
208	Adjusted Water Sales (kgal)	-	-	-	6,591	35,191	27,923	38,873	49,823	60,773	71,723	75,008	75,008	75,008	75,008	75,008

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Gran Place (Village F)															
	Growth															
209	Single Family / Villas or Equivalents					31	-	-	-	-	-	-	-	-	-	-
210	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
211	Total Growth					31	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
212	Single Family / Villas or Equivalents	-	-	-	11	42	42	42	42	42	42	42	42	42	42	42
213	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
214	Total Accounts or ERUs - Average Monthly	-	-	-	11	42	42	42	42	42	42	42	42	42	42	42
	ERUs Per Customer															
215	Estimated Annual ERUs	-	-	-	11	42	42	42	42	42	42	42	42	42	42	42
216	Average Monthly Use Per ERU	-	-	-	1,644	12,305	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
217	Tier 1 Water Sales	-	-	-	217	6,202	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
218	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Total Annual Water Sales (kgal)	-	-	-	217	6,202	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
220	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
221	Adjusted Water Sales (kgal)	-	-	-	217	6,202	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599	4,599
	BB Living (Village G)															
	Growth															
222	Single Family / Villas or Equivalents					-	100	100	-	-	-	-	-	-	-	-
223	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
224	Total Growth					-	100	100	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
225	Single Family / Villas or Equivalents	-	-	-	-	-	100	200	200	200	200	200	200	200	200	200
226	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	100	200	200	200	200	200	200	200	200	200
	ERUs Per Customer															
228	Estimated Annual ERUs	-	-	-	-	-	100	200	200	200	200	200	200	200	200	200
229	Average Monthly Use Per ERU	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
230	Tier 1 Water Sales	-	-	-	-	-	8,400	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800
231	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	Total Annual Water Sales (kgal)	-	-	-	-	-	8,400	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800
233	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
234	Adjusted Water Sales (kgal)	-	-	-	-	-	8,400	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical					Fiscal Year Ending September 30,					
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Brightmore (Village G)															
	Growth															
235	Single Family / Villas or Equivalents					13	120	120	120	120	120	-	-	-	-	-
236	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
237	Total Growth					13	120	120	120	120	120	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
238	Single Family / Villas or Equivalents	-	-	-	-	13	133	253	373	493	613	613	613	613	613	613
239	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
240	Total Accounts or ERUs - Average Monthly	-	-	-	-	13	133	253	373	493	613	613	613	613	613	613
	ERUs Per Customer															
241	Estimated Annual ERUs	-	-	-	-	13	133	253	373	493	613	613	613	613	613	613
242	Average Monthly Use Per ERU	-	-	-	-	9,399	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
243	Tier 1 Water Sales	-	-	-	-	1,466	11,172	21,252	31,332	41,412	51,492	51,492	51,492	51,492	51,492	51,492
244	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
245	Total Annual Water Sales (kgal)	-	-	-	-	1,466	11,172	21,252	31,332	41,412	51,492	51,492	51,492	51,492	51,492	51,492
246	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
247	Adjusted Water Sales (kgal)	-	-	-	-	1,466	11,172	21,252	31,332	41,412	51,492	51,492	51,492	51,492	51,492	51,492
	Braves (Village G)															
	Growth															
248	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
249	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
250	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
251	Single Family / Villas or Equivalents	711	458	458	458	458	458	458	458	458	458	458	458	458	458	458
252	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
253	Total Accounts or ERUs - Average Monthly	711	458	458	458	458	458	458	458	458	458	458	458	458	458	458
	ERUs Per Customer															
254	Estimated Annual ERUs	711	458	458	458	458	458	458	458	458	458	458	458	458	458	458
255	Average Monthly Use Per ERU	7,612	7,484	6,199	5,652	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808	5,808
	Sales															
256	Tier 1 Water Sales	64,942	41,131	34,068	31,061	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920
257	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
258	Total Annual Water Sales (kgal)	64,942	41,131	34,068	31,061	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920
259	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
260	Adjusted Water Sales (kgal)	64,942	41,131	34,068	31,061	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920	31,920

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Palmera Single Family Homes (Village I)															
	Growth															
261	Single Family / Villas or Equivalents					-	20	155	150	150	150	150	150	-	-	-
262	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
263	Total Growth					-	20	155	150	150	150	150	150	-	-	-
	Total Accounts or ERUs - Average Monthly															
264	Single Family / Villas or Equivalents	-	-	-	-	-	20	175	325	475	625	775	925	925	925	925
265	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	20	175	325	475	625	775	925	925	925	925
	ERUs Per Customer															
267	Estimated Annual ERUs	-	-	-	-	-	20	175	325	475	625	775	925	925	925	925
268	Average Monthly Use Per ERU	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
269	Tier 1 Water Sales	-	-	-	-	-	1,680	14,700	27,300	39,900	52,500	65,100	77,700	77,700	77,700	77,700
270	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
271	Total Annual Water Sales (kgal)	-	-	-	-	-	1,680	14,700	27,300	39,900	52,500	65,100	77,700	77,700	77,700	77,700
272	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
273	Adjusted Water Sales (kgal)	-	-	-	-	-	1,680	14,700	27,300	39,900	52,500	65,100	77,700	77,700	77,700	77,700
	Palmera Coach Homes (Village I)															
	Growth															
274	Single Family / Villas or Equivalents					-	20	50	50	50	50	50	-	-	-	-
275	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
276	Total Growth					-	20	50	50	50	50	50	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
277	Single Family / Villas or Equivalents	-	-	-	-	-	20	70	120	170	220	270	270	270	270	270
278	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
279	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	20	70	120	170	220	270	270	270	270	270
	ERUs Per Customer															
280	Estimated Annual ERUs	-	-	-	-	-	20	70	120	170	220	270	270	270	270	270
281	Average Monthly Use Per ERU	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
282	Tier 1 Water Sales	-	-	-	-	-	1,680	5,880	10,080	14,280	18,480	22,680	22,680	22,680	22,680	22,680
283	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
284	Total Annual Water Sales (kgal)	-	-	-	-	-	1,680	5,880	10,080	14,280	18,480	22,680	22,680	22,680	22,680	22,680
285	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
286	Adjusted Water Sales (kgal)	-	-	-	-	-	1,680	5,880	10,080	14,280	18,480	22,680	22,680	22,680	22,680	22,680

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	WP Golf & CC (Village J)															
	Growth															
287	Single Family / Villas or Equivalents					637	-	-	-	-	-	-	-	-	-	-
288	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
289	Total Growth					637	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
290	Single Family / Villas or Equivalents	-	-	-	891	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
291	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
292	Total Accounts or ERUs - Average Monthly	-	-	-	891	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
	ERUs Per Customer															
293	Estimated Annual ERUs	-	-	-	891	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
294	Average Monthly Use Per ERU	-	-	-	7,311	6,107	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493	5,493
	Sales															
295	Tier 1 Water Sales	-	-	-	69,598	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727
296	Tier 2 Water Sales	-	-	-	8,568	11,252	-	-	-	-	-	-	-	-	-	-
297	Total Annual Water Sales (kgal)	-	-	-	78,166	111,979	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727
298	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
299	Adjusted Water Sales (kgal)	-	-	-	78,166	111,979	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727	100,727
	WP Golf & CC HOA (Village J)															
	Growth															
300	Single Family / Villas or Equivalents					190	262	262	262	-	-	-	-	-	-	-
301	Multi-Family					134	-	-	-	-	-	-	-	-	-	-
302	Total Growth					324	262	262	262	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
303	Single Family / Villas or Equivalents	-	-	-	-	190	452	714	977	977	977	977	977	977	977	977
304	Multi-Family	-	-	-	-	134	134	134	134	134	134	134	134	134	134	134
305	Total Accounts or ERUs - Average Monthly	-	-	-	-	324	586	849	1,111	1,111	1,111	1,111	1,111	1,111	1,111	1,111
	ERUs Per Customer															
306	Estimated Annual ERUs	-	-	-	-	234	496	759	1,021	1,021	1,021	1,021	1,021	1,021	1,021	1,021
307	Average Monthly Use Per ERU	-	-	-	-	12,062	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
308	Tier 1 Water Sales	-	-	-	-	33,869	41,664	63,756	85,764	85,764	85,764	85,764	85,764	85,764	85,764	85,764
309	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
310	Total Annual Water Sales (kgal)	-	-	-	-	33,869	41,664	63,756	85,764	85,764	85,764	85,764	85,764	85,764	85,764	85,764
311	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
312	Adjusted Water Sales (kgal)	-	-	-	-	33,869	41,664	63,756	85,764	85,764	85,764	85,764	85,764	85,764	85,764	85,764

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Landspur - Single Family (Village K)															
	Growth															
313	Single Family / Villas or Equivalents					-	20	120	88	-	-	-	-	-	-	-
314	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
315	Total Growth					-	20	120	88	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
316	Single Family / Villas or Equivalents	-	-	-	-	-	20	140	228	228	228	228	228	228	228	228
317	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
318	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	20	140	228	228	228	228	228	228	228	228
	ERUs Per Customer															
319	Estimated Annual ERUs	-	-	-	-	-	20	140	228	228	228	228	228	228	228	228
320	Average Monthly Use Per ERU	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
321	Tier 1 Water Sales	-	-	-	-	-	1,680	11,760	19,152	19,152	19,152	19,152	19,152	19,152	19,152	19,152
322	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
323	Total Annual Water Sales (kgal)	-	-	-	-	-	1,680	11,760	19,152	19,152	19,152	19,152	19,152	19,152	19,152	19,152
324	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
325	Adjusted Water Sales (kgal)	-	-	-	-	-	1,680	11,760	19,152	19,152	19,152	19,152	19,152	19,152	19,152	19,152
	Landspur - Coach Homes (Village K)															
	Growth															
326	Single Family / Villas or Equivalents					-	50	50	50	100	75	-	-	-	-	-
327	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
328	Total Growth					-	50	50	50	100	75	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
329	Single Family / Villas or Equivalents	-	-	-	-	-	50	100	150	250	325	325	325	325	325	325
330	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
331	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	50	100	150	250	325	325	325	325	325	325
	ERUs Per Customer															
332	Estimated Annual ERUs	-	-	-	-	-	50	100	150	250	325	325	325	325	325	325
333	Average Monthly Use Per ERU	-	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
334	Tier 1 Water Sales	-	-	-	-	-	4,200	8,400	12,600	21,000	27,300	27,300	27,300	27,300	27,300	27,300
335	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
336	Total Annual Water Sales (kgal)	-	-	-	-	-	4,200	8,400	12,600	21,000	27,300	27,300	27,300	27,300	27,300	27,300
337	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
338	Adjusted Water Sales (kgal)	-	-	-	-	-	4,200	8,400	12,600	21,000	27,300	27,300	27,300	27,300	27,300	27,300

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Everly - Single Family (Village K)															
	Growth															
339	Single Family / Villas					-	15	50	50	50	50	26	-	-	-	-
340	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
341	Total Growth					-	15	50	50	50	50	26	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
342	Single Family / Villas or Equivalents	-	-	-	-	-	15	65	115	165	215	241	241	241	241	241
343	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
344	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	15	65	115	165	215	241	241	241	241	241
	ERUs Per Customer															
345	Estimated Annual ERUs	-	-	-	-	-	15	65	115	165	215	241	241	241	241	241
346	Average Monthly Use Per ERU	-	-	-	-	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
	Sales															
347	Tier 1 Water Sales	-	-	-	-	-	1,260	5,460	9,660	13,860	18,060	20,244	20,244	20,244	20,244	20,244
348	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
349	Total Annual Water Sales (kgal)	-	-	-	-	-	1,260	5,460	9,660	13,860	18,060	20,244	20,244	20,244	20,244	20,244
350	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
351	Adjusted Water Sales (kgal)	-	-	-	-	-	1,260	5,460	9,660	13,860	18,060	20,244	20,244	20,244	20,244	20,244
	Renaissance (Phase 1 & 2)															
	Growth															
352	Single Family / Villas or Equivalents					242	11	-	-	-	-	-	-	-	-	-
353	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
354	Total Growth					242	11	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
355	Single Family / Villas or Equivalents	304	429	429	429	671	682	682	682	682	682	682	682	682	682	682
356	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
357	Total Accounts or ERUs - Average Monthly	304	429	429	429	671	682	682	682	682	682	682	682	682	682	682
	ERUs Per Customer															
358	Estimated Annual ERUs	304	429	429	429	671	682	682	682	682	682	682	682	682	682	682
359	Average Monthly Use Per ERU	6,780	8,360	9,551	10,470	8,677	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
360	Tier 1 Water Sales	24,734	43,035	49,166	52,877	62,920	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679
361	Tier 2 Water Sales	-	-	-	1,020	6,949	-	-	-	-	-	-	-	-	-	-
362	Total Annual Water Sales (kgal)	24,734	43,035	49,166	53,897	69,869	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679
363	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
364	Adjusted Water Sales (kgal)	24,734	43,035	49,166	53,897	69,869	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679	74,679

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Preserve (Not Part of WUP Permit)															
	Growth															
365	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
366	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
367	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
368	Single Family / Villas or Equivalents	158	223	223	223	223	223	223	223	223	223	223	223	223	223	223
369	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
370	Total Accounts or ERUs - Average Monthly	158	223	223	223	223	223	223	223	223	223	223	223	223	223	223
	ERUs Per Customer															
371	Estimated Annual ERUs	158	223	223	223	223	223	223	223	223	223	223	223	223	223	223
372	Average Monthly Use Per ERU	5,078	6,392	6,883	6,321	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044	6,044
	Sales															
373	Tier 1 Water Sales	9,627	17,104	18,420	16,916	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174
374	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
375	Total Annual Water Sales (kgal)	9,627	17,104	18,420	16,916	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174
376	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
377	Adjusted Water Sales (kgal)	9,627	17,104	18,420	16,916	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174	16,174
	Oasis (Not Part of WUP Permit)															
	Growth															
378	Single Family / Villas or Equivalents					68	18	-	-	-	-	-	-	-	-	-
379	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
380	Total Growth					68	18	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
381	Single Family / Villas or Equivalents	68	68	68	68	136	154	154	154	154	154	154	154	154	154	154
382	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
383	Total Accounts or ERUs - Average Monthly	68	68	68	68	136	154	154	154	154	154	154	154	154	154	154
	ERUs Per Customer															
384	Estimated Annual ERUs	68	68	68	68	136	154	154	154	154	154	154	154	154	154	154
385	Average Monthly Use Per ERU	10,366	12,320	12,341	18,343	10,134	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
	Sales															
386	Tier 1 Water Sales	8,459	10,053	10,070	14,968	16,539	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863
387	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
388	Total Annual Water Sales (kgal)	8,459	10,053	10,070	14,968	16,539	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863
389	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
390	Adjusted Water Sales (kgal)	8,459	10,053	10,070	14,968	16,539	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863	16,863

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Tortuga (Not Part of WUP Permit)															
	Growth															
391	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
392	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
393	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
394	Single Family / Villas or Equivalents	-	-	28	111	111	111	111	111	111	111	111	111	111	111	111
395	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Total Accounts or ERUs - Average Monthly	-	-	28	111	111	111	111	111	111	111	111	111	111	111	111
	ERUs Per Customer															
397	Estimated Annual ERUs	-	-	28	111	111	111	111	111	111	111	111	111	111	111	111
398	Average Monthly Use Per ERU	-	-	3,423	6,809	11,771	11,771	11,771	11,771	11,771	11,771	11,771	11,771	11,771	11,771	11,771
	Sales															
399	Tier 1 Water Sales	-	-	1,150	9,070	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679
400	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
401	Total Annual Water Sales (kgal)	-	-	1,150	9,070	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679
402	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
403	Adjusted Water Sales (kgal)	-	-	1,150	9,070	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679	15,679
	Grand Lake															
	Growth															
404	Single Family / Villas or Equivalents					-	-	-	-	-	-	-	-	-	-	-
405	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
406	Total Growth					-	-	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
407	Single Family / Villas or Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	ERUs Per Customer															
410	Estimated Annual ERUs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411	Average Monthly Use Per ERU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sales															
412	Tier 1 Water Sales	-	-	-	-	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401
413	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
414	Total Annual Water Sales (kgal)	-	-	-	-	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401
415	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
416	Adjusted Water Sales (kgal)	-	-	-	-	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401	6,401

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line		Historical	Historical	Historical	Historical	Historical	Fiscal Year Ending September 30,									
No.	Description	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Downtown WP															
	Growth															
417	Single Family / Villas or Equivalents					39	8	-	-	-	-	-	-	-	-	-
418	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
419	Total Growth					39	8	-	-	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
420	Single Family / Villas or Equivalents	-	-	-	-	39	47	47	47	47	47	47	47	47	47	47
421	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
422	Total Accounts or ERUs - Average Monthly	-	-	-	-	39	47	47	47	47	47	47	47	47	47	47
	ERUs Per Customer															
423	Estimated Annual ERUs	-	-	-	-	39	47	47	47	47	47	47	47	47	47	47
424	Average Monthly Use Per ERU	-	-	-	-	5,220	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226
	Sales															
425	Tier 1 Water Sales	-	-	-	-	1,978	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
426	Tier 2 Water Sales	-	-	-	-	465	-	-	-	-	-	-	-	-	-	-
427	Total Annual Water Sales (kgal)	-	-	-	-	2,443	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
428	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
429	Adjusted Water Sales (kgal)	-	-	-	-	2,443	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384	2,384
	Other Customers (Master Plan Year 2023)															
	Growth															
430	Single Family / Villas or Equivalents					-	208	208	209	-	-	-	-	-	-	-
431	Multi-Family					-	-	-	-	-	-	-	-	-	-	-
432	Total Growth					-	208	208	209	-	-	-	-	-	-	-
	Total Accounts or ERUs - Average Monthly															
433	Single Family / Villas or Equivalents	-	-	-	-	-	208	416	625	625	625	625	625	625	625	625
434	Multi-Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
435	Total Accounts or ERUs - Average Monthly	-	-	-	-	-	208	416	625	625	625	625	625	625	625	625
	ERUs Per Customer															
436	Estimated Annual ERUs	-	-	-	-	-	208	416	625	625	625	625	625	625	625	625
437	Average Monthly Use Per ERU	-	-	-	-	-	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
	Sales															
438	Tier 1 Water Sales	-	-	-	-	-	18,720	37,440	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250
439	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
440	Total Annual Water Sales (kgal)	-	-	-	-	-	18,720	37,440	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250
441	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
442	Adjusted Water Sales (kgal)	-	-	-	-	-	18,720	37,440	56,250	56,250	56,250	56,250	56,250	56,250	56,250	56,250

Table 1-1

West Villages Improvement District
Irrigation Rate Study

Customer and Equivalent Residential Unit (ERU) Growth

Line No.	Description	Historical 2019	Historical 2020	Historical 2021	Historical 2022	Historical 2023	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Total Irrigation Water - Subtotal															
443	**Total ERUs for Base Charges**	2,340	2,663	2,958	4,382	5,926	7,376	9,154	10,557	11,377	12,039	12,395	12,545	12,545	12,545	12,546
444	**Total Annual Water Sales (kgal)**	326,271	393,360	319,789	480,813	708,361	770,965	931,966	1,051,111	1,117,005	1,176,797	1,210,016	1,222,616	1,222,616	1,222,616	1,222,746
445														-	-	1
446	**Base ERU Growth for Fiscal Year**					1,544	1,450	1,778	1,403	820	662	356	150	-	-	1
	Mattamy Unit Closings															
447	October to December															
448	January to March															
449	April to June															
450	July to September															
451																
452	Effective ERU Growth for Fiscal Year					729	653	800	631	369	298	160	68	-	-	0
453	Additional Effective ERU's from Prior Year					-	815	798	978	772	451	364	196	83	-	-
454	Total ERU Growth					729	1,468	1,598	1,609	1,141	749	524	263	83	-	0
455																
456	**ERU Adjustments to Be Conservative**															
457	Estimated Annual ERUs	-	-	-	-	-	-	(400)	(400)	-	-	-	-	-	-	-
458																
459	Average Monthly Use Per ERU	-	-	-	-	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125	9,125
460																
461	Sales															
462	Tier 1 Water Sales	-	-	-	-	-	-	(43,800)	(43,800)	-	-	-	-	-	-	-
463	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
464	Total Annual Water Sales (kgal)	-	-	-	-	-	-	(43,800)	(43,800)	-	-	-	-	-	-	-
465	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
466	Adjusted Water Sales (kgal)	-	-	-	-	-	-	(43,800)	(43,800)	-	-	-	-	-	-	-
	Common Area Usage															
	Sales															
467	Tier 1 Water Sales	-	-	-	-	-	-	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920
468	Tier 2 Water Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
469	Total Annual Water Sales (kgal)	-	-	-	-	-	-	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920
470	Conservation/Usage Adjustment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
471	Adjusted Water Sales (kgal)	-	-	-	-	-	-	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920	114,920
	Total Irrigation Water															
472	**Total ERUs for Base Charges**	2,340	2,663	2,958	4,382	5,926	7,376	8,754	10,157	11,377	12,039	12,395	12,545	12,545	12,545	12,546
473	**Change in ERUs**		323	295	1,424	1,544	1,450	1,378	1,403	1,220	662	356	150	-	-	1
474	**Total Annual Water Sales without Common Area Usage (kgal)**	326,271	393,360	319,789	480,813	708,361	770,965	888,166	1,007,311	1,117,005	1,176,797	1,210,016	1,222,616	1,222,616	1,222,616	1,222,746
475	**Total Annual Water Sales with Common Area Usage (kgal)**	326,271	393,360	319,789	480,813	708,361	770,965	1,003,086	1,122,231	1,231,925	1,291,717	1,324,936	1,337,536	1,337,536	1,337,536	1,337,666
476	**Total Annual Water Sales (gpd)**	893,893	1,077,699	876,134	1,317,296	1,940,715	2,112,233	2,748,182	3,074,606	3,375,137	3,538,950	3,629,961	3,664,481	3,664,481	3,664,481	3,664,840
477	**Total Annual Water Sales - Peak (gpd)**	2,800,865	3,376,789	2,745,221	4,127,527	6,080,908	6,618,332	8,610,969	9,633,765	10,575,430	11,088,709	11,373,877	11,482,041	11,482,041	11,482,041	11,483,164

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	IRRGATION RATE REVENUE										
	Gran Paradiso (Village A)										
1	Well Availability Charges	$ 85,001	$ 90,255	$ 91,356	$ 91,356	$ 91,356	$ 91,356	$ 91,356	$ 91,356	$ 91,356	$ 91,356
2	Capital Recovery Charges	28,313	30,065	30,432	30,432	30,432	30,432	30,432	30,432	30,432	30,432
3	Usage / Volume Charges	199,727	212,085	214,674	214,674	214,674	214,674	214,674	214,674	214,674	214,674
4	Total	$ 313,042	$ 332,405	$ 336,462	$ 336,462	$ 336,462	$ 336,462	$ 336,462	$ 336,462	$ 336,462	$ 336,462
	Grand Living (Village D)										
5	Well Availability Charges	$ 10,992	$ 18,498	$ 26,004	$ 33,510	$ 34,361	$ 34,361	$ 34,361	$ 34,361	$ 34,361	$ 34,361
6	Capital Recovery Charges	3,657	6,159	8,661	11,163	11,447	11,447	11,447	11,447	11,447	11,447
7	Usage / Volume Charges	4,811	8,106	11,401	14,696	15,070	15,070	15,070	15,070	15,070	15,070
8	Total	$ 19,460	$ 32,763	$ 46,066	$ 59,370	$ 60,877	$ 60,877	$ 60,877	$ 60,877	$ 60,877	$ 60,877
	Publix (Village D)										
9	Well Availability Charges	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652	$ 2,652
10	Capital Recovery Charges	884	884	884	884	884	884	884	884	884	884
11	Usage / Volume Charges	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010	7,010
12	Total	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546	$ 10,546
	Tropia (Village D)										
13	Well Availability Charges	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787	$ 4,787
14	Capital Recovery Charges	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584	1,584
15	Usage / Volume Charges	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405	3,405
16	Total	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777	$ 9,777
	Davis 2 (Apartments and Townhomes - Village D)										
17	Well Availability Charges	$ 1,668	$ 3,336	$ 5,988	$ 5,988	$ 5,988	$ 5,988	$ 5,988	$ 5,988	$ 5,988	$ 5,988
18	Capital Recovery Charges	552	1,104	1,982	1,982	1,982	1,982	1,982	1,982	1,982	1,982
19	Usage / Volume Charges	2,638	5,276	9,432	9,432	9,432	9,432	9,432	9,432	9,432	9,432
20	Total	$ 4,858	$ 9,716	$ 17,402	$ 17,402	$ 17,402	$ 17,402	$ 17,402	$ 17,402	$ 17,402	$ 17,402
	Hospital Property Phase 1 (Village D)										
21	Well Availability Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
22	Capital Recovery Charges	-	-	-	-	-	-	-	-	-	-
23	Usage / Volume Charges	-	-	-	-	-	-	-	-	-	-
24	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Public Safety Building (Village D)										
25	Well Availability Charges	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952	$ 1,952
26	Capital Recovery Charges	651	651	651	651	651	651	651	651	651	651
27	Usage / Volume Charges	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410	2,410
28	Total	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012	$ 5,012
	Solea Age-Restricted Apartments (Village D)										
29	Well Availability Charges	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403	$ 3,403
30	Capital Recovery Charges	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126	1,126
31	Usage / Volume Charges	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356	5,356
32	Total	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884	$ 9,884
	Antigua (Village E)										
33	Well Availability Charges	$ 6,255	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 8,757	$ 8,757
34	Capital Recovery Charges	2,085	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919	2,919
35	Usage / Volume Charges	9,992	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989	13,989
36	Total	$ 18,332	$ 25,665	$ 25,665	$ 25,665	$ 25,665	$ 25,665	$ 25,665	$ 25,665	$ 25,665	$ 25,665
	Stillwell (Village E)										
37	Well Availability Charges	$ 2,502	$ 13,711	$ 13,711	$ 13,711	$ 13,711	$ 13,711	$ 13,711	$ 13,711	$ 13,711	$ 13,711
38	Capital Recovery Charges	834	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570	4,570
39	Usage / Volume Charges	3,997	21,902	21,902	21,902	21,902	21,902	21,902	21,902	21,902	21,902
40	Total	$ 7,333	$ 40,183	$ 40,183	$ 40,183	$ 40,183	$ 40,183	$ 40,183	$ 40,183	$ 40,183	$ 40,183
	Academy at Wellen Park										
41	Well Availability Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
42	Capital Recovery Charges	-	-	-	-	-	-	-	-	-	17
43	Usage / Volume Charges	-	-	-	-	-	-	-	-	-	95
44	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 162
	60-Acre Parcel - Coach Homes (Village E)										
45	Well Availability Charges	$ -	$ -	$ 5,004	$ 10,008	$ 15,012	$ 20,016	$ 20,016	$ 20,016	$ 20,016	$ 20,016
46	Capital Recovery Charges	-	-	1,668	3,336	5,004	6,672	6,672	6,672	6,672	6,672
47	Usage / Volume Charges	-	-	7,994	15,987	23,981	31,974	31,974	31,974	31,974	31,974
48	Total	$ -	$ -	$ 14,666	$ 29,331	$ 43,997	$ 58,662	$ 58,662	$ 58,662	$ 58,662	$ 58,662

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Avelina (Village F)										
49	Well Availability Charges	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804	$ 4,804
50	Capital Recovery Charges	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,601	1,601
51	Usage / Volume Charges	14,284	14,284	14,284	14,284	14,284	14,284	14,284	14,284	14,284	14,284
52	Total	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689	$ 20,689
	Wysteria (Village F)										
53	Well Availability Charges	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656	$ 7,656
54	Capital Recovery Charges	2,552	2,552	2,552	2,552	2,552	2,552	2,552	2,552	2,552	2,552
55	Usage / Volume Charges	15,955	15,955	15,955	15,955	15,955	15,955	15,955	15,955	15,955	15,955
56	Total	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164	$ 26,164
	Solstice (Village F)										
57	Well Availability Charges	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357	$ 9,357
58	Capital Recovery Charges	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119	3,119
59	Usage / Volume Charges	10,123	10,123	10,123	10,123	10,123	10,123	10,123	10,123	10,123	10,123
60	Total	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599	$ 22,599
	Sunstone (Village F)										
61	Well Availability Charges	$ 12,760	$ 17,764	$ 22,768	$ 27,772	$ 32,776	$ 34,277	$ 34,277	$ 34,277	$ 34,277	$ 34,277
62	Capital Recovery Charges	4,253	5,921	7,589	9,257	10,925	11,426	11,426	11,426	11,426	11,426
63	Usage / Volume Charges	20,383	28,377	36,370	44,364	52,357	54,755	54,755	54,755	54,755	54,755
64	Total	$ 37,397	$ 52,063	$ 66,728	$ 81,394	$ 96,059	$ 100,459	$ 100,459	$ 100,459	$ 100,459	$ 100,459
	Gran Place (Village F)										
65	Well Availability Charges	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102	$ 2,102
66	Capital Recovery Charges	701	701	701	701	701	701	701	701	701	701
67	Usage / Volume Charges	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357	3,357
68	Total	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160	$ 6,160
	BB Living (Village G)										
69	Well Availability Charges	$ 5,004	$ 10,008	$ 10,008	$ 10,008	$ 10,008	$ 10,008	$ 10,008	$ 10,008	$ 10,008	$ 10,008
70	Capital Recovery Charges	1,668	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336	3,336
71	Usage / Volume Charges	6,132	12,264	12,264	12,264	12,264	12,264	12,264	12,264	12,264	12,264
72	Total	$ 12,804	$ 25,608	$ 25,608	$ 25,608	$ 25,608	$ 25,608	$ 25,608	$ 25,608	$ 25,608	$ 25,608

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Brightmore (Village G)										
73	Well Availability Charges	$ 6,655	$ 12,660	$ 18,665	$ 24,670	$ 30,675	$ 30,675	$ 30,675	$ 30,675	$ 30,675	$ 30,675
74	Capital Recovery Charges	2,218	4,220	6,222	8,223	10,225	10,225	10,225	10,225	10,225	10,225
75	Usage / Volume Charges	8,156	15,514	22,872	30,231	37,589	37,589	37,589	37,589	37,589	37,589
76	Total	$ 17,029	$ 32,394	$ 47,759	$ 63,124	$ 78,489	$ 78,489	$ 78,489	$ 78,489	$ 78,489	$ 78,489
	Braves (Village G)										
77	Well Availability Charges	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918	$ 22,918
78	Capital Recovery Charges	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639	7,639
79	Usage / Volume Charges	23,301	23,301	23,301	23,301	23,301	23,301	23,301	23,301	23,301	23,301
80	Total	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859	$ 53,859
	Palmera Single Family Homes (Village I)										
81	Well Availability Charges	$ 1,001	$ 8,757	$ 16,263	$ 23,769	$ 31,275	$ 38,781	$ 46,287	$ 46,287	$ 46,287	$ 46,287
82	Capital Recovery Charges	334	2,919	5,421	7,923	10,425	12,927	15,429	15,429	15,429	15,429
83	Usage / Volume Charges	1,226	10,731	19,929	29,127	38,325	47,523	56,721	56,721	56,721	56,721
84	Total	$ 2,561	$ 22,407	$ 41,613	$ 60,819	$ 80,025	$ 99,231	$ 118,437	$ 118,437	$ 118,437	$ 118,437
	Palmera Coach Homes (Village I)										
85	Well Availability Charges	$ 1,001	$ 3,503	$ 6,005	$ 8,507	$ 11,009	$ 13,511	$ 13,511	$ 13,511	$ 13,511	$ 13,511
86	Capital Recovery Charges	334	1,168	2,002	2,836	3,670	4,504	4,504	4,504	4,504	4,504
87	Usage / Volume Charges	1,226	4,292	7,358	10,424	13,490	16,556	16,556	16,556	16,556	16,556
88	Total	$ 2,561	$ 8,963	$ 15,365	$ 21,767	$ 28,169	$ 34,571	$ 34,571	$ 34,571	$ 34,571	$ 34,571
	WP Golf & CC (Village J)										
89	Well Availability Charges	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461	$ 76,461
90	Capital Recovery Charges	25,487	25,487	25,487	25,487	25,487	25,487	25,487	25,487	25,487	25,487
91	Usage / Volume Charges	73,531	73,531	73,531	73,531	73,531	73,531	73,531	73,531	73,531	73,531
92	Total	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479	$ 175,479
	WP Golf & CC HOA (Village J)										
93	Well Availability Charges	$ 24,860	$ 37,987	$ 51,114	$ 51,114	$ 51,114	$ 51,114	$ 51,114	$ 51,114	$ 51,114	$ 51,114
94	Capital Recovery Charges	8,281	12,657	17,033	17,033	17,033	17,033	17,033	17,033	17,033	17,033
95	Usage / Volume Charges	30,415	46,542	62,608	62,608	62,608	62,608	62,608	62,608	62,608	62,608
96	Total	$ 63,556	$ 97,186	$ 130,755	$ 130,755	$ 130,755	$ 130,755	$ 130,755	$ 130,755	$ 130,755	$ 130,755

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Landspur - Single Family (Village K)										
97	Well Availability Charges	$ 1,001	$ 7,006	$ 11,409	$ 11,409	$ 11,409	$ 11,409	$ 11,409	$ 11,409	$ 11,409	$ 11,409
98	Capital Recovery Charges	334	2,335	3,803	3,803	3,803	3,803	3,803	3,803	3,803	3,803
99	Usage / Volume Charges	1,226	8,585	13,981	13,981	13,981	13,981	13,981	13,981	13,981	13,981
100	Total	$ 2,561	$ 17,926	$ 29,193	$ 29,193	$ 29,193	$ 29,193	$ 29,193	$ 29,193	$ 29,193	$ 29,193
	Landspur - Coach Homes (Village K)										
101	Well Availability Charges	$ 2,502	$ 5,004	$ 7,506	$ 12,510	$ 16,263	$ 16,263	$ 16,263	$ 16,263	$ 16,263	$ 16,263
102	Capital Recovery Charges	834	1,668	2,502	4,170	5,421	5,421	5,421	5,421	5,421	5,421
103	Usage / Volume Charges	3,066	6,132	9,198	15,330	19,929	19,929	19,929	19,929	19,929	19,929
104	Total	$ 6,402	$ 12,804	$ 19,206	$ 32,010	$ 41,613	$ 41,613	$ 41,613	$ 41,613	$ 41,613	$ 41,613
	Everly - Single Family (Village K)										
105	Well Availability Charges	$ 751	$ 3,253	$ 5,755	$ 8,257	$ 10,759	$ 12,060	$ 12,060	$ 12,060	$ 12,060	$ 12,060
106	Capital Recovery Charges	250	1,084	1,918	2,752	3,586	4,020	4,020	4,020	4,020	4,020
107	Usage / Volume Charges	920	3,986	7,052	10,118	13,184	14,778	14,778	14,778	14,778	14,778
108	Total	$ 1,921	$ 8,323	$ 14,725	$ 21,127	$ 27,529	$ 30,858	$ 30,858	$ 30,858	$ 30,858	$ 30,858
	Renaissance (Phase 1 & 2)										
109	Well Availability Charges	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127	$ 34,127
110	Capital Recovery Charges	11,376	11,376	11,376	11,376	11,376	11,376	11,376	11,376	11,376	11,376
111	Usage / Volume Charges	54,516	54,516	54,516	54,516	54,516	54,516	54,516	54,516	54,516	54,516
112	Total	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019	$ 100,019
	Preserve (Not Part of WUP Permit)										
113	Well Availability Charges	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159	$ 11,159
114	Capital Recovery Charges	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720
115	Usage / Volume Charges	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807	11,807
116	Total	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685	$ 26,685
	Oasis (Not Part of WUP Permit)										
117	Well Availability Charges	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706	$ 7,706
118	Capital Recovery Charges	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569	2,569
119	Usage / Volume Charges	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310	12,310
120	Total	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585	$ 22,585

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line No.	Description	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
		Fiscal Year Ending September 30,									
	Tortuga (Not Part of WUP Permit)										
121	Well Availability Charges	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554	$ 5,554
122	Capital Recovery Charges	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851	1,851
123	Usage / Volume Charges	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446
124	Total	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852	$ 18,852
	Grand Lake										
125	Well Availability Charges	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
126	Capital Recovery Charges	-	-	-	-	-	-	-	-	-	-
127	Usage / Volume Charges	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673	4,673
128	Total	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673	$ 4,673
	Downtown WP										
129	Well Availability Charges	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352	$ 2,352
130	Capital Recovery Charges	784	784	784	784	784	784	784	784	784	784
131	Usage / Volume Charges	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740	1,740
132	Total	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876	$ 4,876
	Other Customers (Master Plan Year 2023)										
133	Well Availability Charges	$ 10,408	$ 20,817	$ 31,275	$ 31,275	$ 31,275	$ 31,275	$ 31,275	$ 31,275	$ 31,275	$ 31,275
134	Capital Recovery Charges	3,469	6,939	10,425	10,425	10,425	10,425	10,425	10,425	10,425	10,425
135	Usage / Volume Charges	13,666	27,331	41,063	41,063	41,063	41,063	41,063	41,063	41,063	41,063
136	Total	$ 27,543	$ 55,087	$ 82,763	$ 82,763	$ 82,763	$ 82,763	$ 82,763	$ 82,763	$ 82,763	$ 82,763
	ERU Adjustments to Be Conservative										
137	Well Availability Charges	$ -	$ (20,016)	$ (20,016)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
138	Capital Recovery Charges	-	(6,672)	(6,672)	-	-	-	-	-	-	-
139	Usage / Volume Charges	-	(31,974)	(31,974)	-	-	-	-	-	-	-
140	Total	$ -	$ (58,662)	$ (58,662)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Common Area Usage										
141	Usage / Volume Charges	$ -	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892
142	Total	$ -	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892	$ 83,892

Table 1-2

West Villages Improvement District
Irrigation Rate Study

Projected Irrigation Water Revenues Under Existing Rates

Line		Fiscal Year Ending September 30,									
No.	**Description**	**2024**	**2025**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**	**2032**	**2033**
	Total Irrigation Water Rate Revenue										
143	**Well Availability Charges**	$ 369,352	$ 438,291	$ 508,563	$ 569,612	$ 602,739	$ 620,553	$ 628,059	$ 628,059	$ 628,059	$ 628,109
144	**Capital Recovery Charges**	123,061	146,036	169,454	189,804	200,846	206,784	209,286	209,286	209,286	209,303
145	**Usage / Volume Charges**	562,805	732,253	819,229	899,305	942,953	967,203	976,401	976,401	976,401	976,496
146	**Total**	$ 1,055,218	$ 1,316,580	$ 1,497,247	$ 1,658,722	$ 1,746,538	$ 1,794,540	$ 1,813,746	$ 1,813,746	$ 1,813,746	$ 1,813,908
147	Base Charge Recovery Percentage	46.7%	44.4%	45.3%	45.8%	46.0%	46.1%	46.2%	46.2%	46.2%	46.2%

Table 1-3

West Villages Improvement District
Irrigation Rate Study

Development of Net Revenue Requirements from User Rates and Projected Revenue Adjustments - Irrigation System

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Operating Expenses										
1	Unit 6 Master Irrigation Utility Expenditures	$ 2,124,494	$ 1,621,874	$ 1,638,161	$ 1,776,471	$ 1,906,776	$ 1,944,213	$ 2,000,205	$ 2,045,210	$ 2,127,016	$ 2,140,810
2	Contingency and Bad Debt Expense	31,867	24,328	24,572	26,647	28,602	29,163	30,003	30,678	31,905	32,112
3	Total Operating Expenses	$ 2,156,362	$ 1,646,202	$ 1,662,733	$ 1,803,118	$ 1,935,377	$ 1,973,376	$ 2,030,208	$ 2,075,888	$ 2,158,922	$ 2,172,922
	Debt Service										
4	Additional Senior Lien Debt 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 559,750
5	Additional Senior Lien Debt 2	-	-	-	-	-	-	-	-	-	192,916
6	Total Debt Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 752,666
	Other Revenue Requirements										
7	Capital Funded from Rates	$ -	$ -	$ -	$ -	$ 100,000	$ 464,000	$ 2,116,960	$ 472,486	$ 116,986	$ 751,665
8	Transfer to Rate Stabilization Fund	-	-	-	-	-	-	-	-	-	-
9	Total Other Revenue Requirements	$ -	$ -	$ -	$ -	$ 100,000	$ 464,000	$ 2,116,960	$ 472,486	$ 116,986	$ 751,665
10	Gross Revenue Requirements	$ 2,156,362	$ 1,646,202	$ 1,662,733	$ 1,803,118	$ 2,035,377	$ 2,437,376	$ 4,147,168	$ 2,548,374	$ 2,275,907	$ 3,677,254
	Less Income and Funds from Other Sources										
11	Other Operating Revenue	$ 815,000	$ 200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12	Net Revenue Requirements	$ 1,341,362	$ 1,446,202	$ 1,662,733	$ 1,803,118	$ 2,035,377	$ 2,437,376	$ 4,147,168	$ 2,548,374	$ 2,275,907	$ 3,677,254
	Revenue from Existing Rates										
13	Irrigation System Rate Revenue	$ 1,055,218	$ 1,316,580	$ 1,497,247	$ 1,658,722	$ 1,746,538	$ 1,794,540	$ 1,813,746	$ 1,813,746	$ 1,813,746	$ 1,813,908
14	Prior Year Rate Adjustment	-	-	449,200	627,000	804,600	984,000	1,163,000	1,341,600	1,530,900	1,731,800
15	Total Applicable Rate Revenue	$ 1,055,218	$ 1,316,580	$ 1,946,447	$ 2,285,722	$ 2,551,138	$ 2,778,540	$ 2,976,746	$ 3,155,346	$ 3,344,646	$ 3,545,708
16	Rate Adjustments	0.00%	30.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
17	Effective Months	12	12	12	12	12	12	12	12	12	12
18	Percent of Current Year Effective	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
19	Revenue from Current Rate Adjustment	$ -	$ 395,000	$ 116,800	$ 137,100	$ 153,100	$ 166,700	$ 178,600	$ 189,300	$ 200,700	$ 212,700
20	Total Rate Revenue	$ 1,055,218	$ 1,711,580	$ 2,063,247	$ 2,422,822	$ 2,704,238	$ 2,945,240	$ 3,155,346	$ 3,344,646	$ 3,545,346	$ 3,758,408
21	Revenue Surplus/(Deficiency) Under Proposed Rates	$ (286,144)	$ 265,378	$ 400,514	$ 619,703	$ 668,861	$ 507,864	$ (991,822)	$ 796,272	$ 1,269,439	$ 81,154

Table 1-4

West Villages Improvement District
Irrigation Rate Study

Projected Operating Expenses - Irrigation System

Line No.	Description	Fiscal Year Ending September 30, 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Unit 6 Master Irrigation Utility Expenditures										
1	Engineering	$ 100,000	$ 100,000	$ 104,000	$ 108,160	$ 112,486	$ 116,986	$ 121,665	$ 126,532	$ 131,593	$ 136,857
2	Engineering - Extraordinary	49,000	-	-	-	35,000	-	-	-	35,000	-
3	Management	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637	54,743	56,932
4	Operations Administration	125,000	130,000	135,200	140,608	146,232	152,082	158,165	164,491	171,071	177,914
5	Additional Personnel	-	-	-	-	-	-	-	-	-	-
6	Legal	10,000	10,400	10,816	11,249	11,699	12,167	12,653	13,159	13,686	14,233
7	Legal - Extraordinary FY22/23	400,000	53,333	-	-	-	-	-	-	-	-
8	Legal - Extaordinary FY 23/24	350,000	46,667	-	-	-	-	-	-	-	-
9	Audit	3,000	3,120	3,245	3,375	3,510	3,650	3,796	3,948	4,106	4,270
10	Miscellaneous	5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
11	Misc - Extraordinary Cost FY 22/23	35,000	16,154	-	-	-	-	-	-	-	-
12	Misc - Extraordinary Cost FY 23/24	30,000	13,846	-	-	-	-	-	-	-	-
13	Utility System - Repairs and Maintenance	150,000	156,000	162,240	168,730	175,479	182,498	189,798	197,390	205,285	213,497
14	Electricity	262,200	354,788	412,807	471,283	513,924	548,226	575,577	598,600	622,544	647,509
15	Water	191,199	247,516	247,516	247,516	247,516	247,516	247,516	247,516	247,516	247,516
16	Fuel and Oil	5,000	5,250	5,513	5,788	6,078	6,381	6,700	7,036	7,387	7,757
17	Well Availabliitiy Payment	369,095	438,050	508,256	569,305	602,432	620,246	627,752	627,752	627,752	627,802
18	**Total Unit 6 Master Irrigation Utility Expenditures**	$ 2,124,494	$ 1,621,874	$ 1,638,161	$ 1,776,471	$ 1,906,776	$ 1,944,213	$ 2,000,205	$ 2,045,210	$ 2,127,016	$ 2,140,810
	Contingency and Bad Debt Expense										
19	Bad Debt Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
20	Contingency Allowance	31,867	24,328	24,572	26,647	28,602	29,163	30,003	30,678	31,905	32,112
21	**Total Contingency and Bad Debt Expense**	$ 31,867	$ 24,328	$ 24,572	$ 26,647	$ 28,602	$ 29,163	$ 30,003	$ 30,678	$ 31,905	$ 32,112
22	**TOTAL IRRIGATION SYSTEM OPERATING EXPE**	$ 2,156,362	$ 1,646,202	$ 1,662,733	$ 1,803,118	$ 1,935,377	$ 1,973,376	$ 2,030,208	$ 2,075,888	$ 2,158,922	$ 2,172,922

Table 1-5

West Villages Improvement District
Irrigation Rate Study

Estimated Multi-Year Capital Improvement Program and Funding Sources

Line No.	Description	Funding Source	Adjusted 2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
			Fiscal Year Ending September 30,											
	CAPITAL IMPROVEMENT PROGRAM													
	Capital Projects													
1	Future Wells Supply Lines	DEV	$ -	$ 270,000	$ -	$ -	$ 270,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 540,000
2	Future Wells Supply Lines	REV	-	-	-	-	-	-	-	270,000	-	-	270,000	540,000
3	16" PVC, C-905 Reclaimed Water Line (Engl. WWTP)	REV	-	-	-	-	-	-	-	928,800	-	-	-	928,800
4	West Villages Parkway Pond Irrigation Delivery	DEV	90,054	-	-	-	-	-	-	-	-	-	-	90,054
5	6" PVC, C-905 Irrigation Water Main with Fittings	UnitBonds	-	-	-	-	-	-	-	-	643,500	643,500	-	1,287,000
6	12" PVC, C-905 Irrigation Water Main with Fittings	UnitBonds	-	1,700,200	-	-	-	817,767	-	-	-	-	-	2,517,967
7	12" PVC, C-905 Irrigation Water Main with Fittings	UnitBonds	-	-	-	-	-	-	-	817,767	-	817,767	-	1,635,533
8	16" PVC, C-905 Irrigation Water Main with Fittings	UnitBonds	-	-	-	378,000	-	-	-	-	-	-	-	378,000
9	PIL2A Pump Station	DEV	-	690,000	-	-	-	-	-	-	-	-	-	690,000
10	PIL4 Pump Station	DEV	168,000	-	-	-	-	-	-	-	-	-	-	168,000
11	PIL5 Pump Station	REV	-	-	-	-	-	-	-	450,000	-	-	-	450,000
12	97	DEV	-	-	-	360,000	-	-	-	-	-	-	-	360,000
13	98	DEV	-	-	-	360,000	-	-	-	-	-	-	-	360,000
14	100	DEV	-	-	-	-	-	360,000	-	-	-	-	-	360,000
15	101	DEV	-	-	-	-	-	360,000	-	-	-	-	-	360,000
16	128	REV	-	-	-	-	-	-	-	360,000	-	-	-	360,000
17	129	REV	-	-	-	-	-	-	-	-	360,000	-	-	360,000
18	130	REV	-	-	-	-	-	-	-	-	-	-	360,000	360,000
19	187	DEV	-	-	-	-	360,000	-	-	-	-	-	-	360,000
20	188	DEV	-	-	-	-	-	360,000	-	-	-	-	-	360,000
21	189	REV	-	-	-	-	-	-	360,000	-	-	-	-	360,000
22	Infrastructure Improvements and Maintenance	REV	-	-	-	-	-	100,000	104,000	108,160	112,486	116,986	121,665	663,298
23	Subtotal - Capital Projects		$ 258,054	$ 2,660,200	$ -	$ 1,098,000	$ 630,000	$ 1,997,767	$ 464,000	$ 2,934,727	$ 1,115,986	$ 1,578,253	$ 751,665	$ 13,488,652
24	**TOTAL IRRIGATION WATER SYSTEM CAPITAL IMPROVEMENT PROGRAM**		$ 258,054	$ 2,660,200	$ -	$ 1,098,000	$ 630,000	$ 1,997,767	$ 464,000	$ 2,934,727	$ 1,115,986	$ 1,578,253	$ 751,665	$ 13,488,652
	FUNDING SOURCES													
	IRRIGATION WATER SYSTEM													
25	Developer Deficit Funding	DEV	$ 258,054	$ 960,000	$ -	$ 720,000	$ 630,000	$ 1,080,000	$ -	$ -	$ -	$ -	$ -	$ 3,648,054
26	Funded By Future Unit Bonds	UnitBonds	-	1,700,200	-	378,000	-	817,767	-	817,767	643,500	1,461,267	-	5,818,500
27	User Rate Revenue	REV	-	-	-	-	-	100,000	464,000	2,116,960	472,486	116,986	751,665	4,022,098
28	**TOTAL IRRIGATION WATER SYSTEM FUNDING SOURCES**		$ 258,054	$ 2,660,200	$ -	$ 1,098,000	$ 630,000	$ 1,997,767	$ 464,000	$ 2,934,727	$ 1,115,986	$ 1,578,253	$ 751,665	$ 13,488,652

SECTION 2
User Rate Design

SECTION 2:

USER RATE DESIGN

2-1: User Rate Design - General

User rate design involves the calculation of monthly rates and charges for each customer classification. As noted in the transmittal letter of this report, developing a financial and rate plan for the System involves multiple considerations:

- The financial and rate plan should consider utility best management practices and should promote financial sustainability and creditworthiness. Conforming with utility best management practices enables the utility to accomplish its mission while keeping rates affordable over the long term. The two most important financial metrics for determining financial sustainability and creditworthiness are cash reserves and debt service coverage.
- The proposed monthly user rates should be considered equitable, affordable, and competitive.
- The proposed rate plan should not cause "rate shock" to customers. From a best financial management practices standpoint, smaller incremental increases over time can help avoid future rate shock and large "catch up" rate increases.
- The proposed rates should enable the utility to perform the necessary capital improvements and operational enhancements. The rates should also provide sufficient margins for capital reinvestment in the System.
- The proposed user rates should provide the System with an adequate level of revenue stability given the seasonality and cyclicality of irrigation water sales.
- The irrigation water user rate structure should encourage conservation of water resources.

2-2: Proposed Monthly Irrigation Water Rate Design

The proposed irrigation water rates are shown in Table ES-1 of the Executive Summary of this report. The detailed rate design is shown in Table 2-1 at the end of this section. Key aspects of the rate design include:

- Fixed charge recovery of 40%. Most System costs are fixed (e.g., management fees, operations administration, etc.) and must be paid regardless of whether water is used. Higher fixed charge recovery is favored by credit rating agencies since it provides more revenue stability. However, the utility industry generally considers that greater than 40% fixed charge recovery does not promote water conservation.

- Well availability charges / payments based on the effective agreement at the time. The well availability charges are being litigated, but the effective agreement remains the Irrigation Water Supply Agreement dated December 4, 2018, as amended. GovRates had no involvement in the establishment and amount of these charges. We are not water rights valuation experts. The existing agreement may be amended in the future. 100% of the well availability charge collections = 100% of the well payments operating expense. The well availability charge could be adjusted and all other rate components would remain the same.

- Purchased reclaimed water component of the volumetric rate that would be adjusted automatically based on the percentage increases in the North Port reclaimed water rate charged to the District (rounded up to nearest cent). Future reclaimed water rate increases from North Port are unknown, and there are no limitations on the amount of the increases. The purchased reclaimed water component helps the System maintain its financial position when reclaimed water rate increases occur. Per the rate design, revenues collected under the purchased reclaimed water component = 100% of the projected reclaimed water expense.

- Lower volumetric rate for customers with private irrigation pumps. Based on decision on how the System was structured, customers with private irrigation pumps pay additional operating and maintenance costs for irrigation water. These extra costs were not a choice made by the customers.

- In the absence of a formal rate study recommendation, automatic rate indexing for rate structure components – other than purchased reclaimed water volumetric rates and well availability charges – based on increases the local Tampa-St. Petersburg-Clearwater Consumer Price Index. Automatic indexing is common among utilities in Florida and is a best financial management practice. Smaller rate increases over time help prevent large future rate increases and "rate shock." This practice is favored by credit rating agencies since the indexing provides more assurance that rates will keep up with inflation.

- Consistent with the practices of most utilities, there are no limitations on what the collected revenues can be used for as long as the spending is authorized by the Board (e.g., adopted budget).

2-3: Bill Comparisons – Neighboring Utilities

Tables 2-2 and 2-3 at the end of this section contain reclaimed water and potable water bill comparisons respectively. Since only a portion of the District's irrigation demand can be met by reclaimed water, both reclaimed water and potable water bill comparisons are appropriate. These comparisons show how bills under the existing and proposed WVID irrigation water rates at different usage levels compare with bills under the rates of other utilities. Graphical comparisons at a usage level of 10,000 gallons, the historical usage level used by the District for comparison purposes, are shown in Figures 2-1 and 2-2 in the Executive Summary section.

It should be noted that a bill comparison is not a "report card" on how well a utility is performing, as there are several factors that have an effect on the level of rates charged. For potable water service, these factors may include, but are not limited to, the following:

1. Source of water supply and level of treatment required before the distribution of water to the ultimate customer, including how much of water supply is purchased from other utilities.

2. Plant capacity utilization, age and assistance in the funding of such plant capacity by federal grants, impact fees, etc.
3. Overall size of the customer base (economies of scale) served as well as the type of customer served (certain customers may have higher usage requirements which may dampen per unit rates which is common for high commercial or industrialized customer bases for utilities).

4. Geographic density of the customer base (utilities with many high-density multifamily customers may have lower unit costs).

5. General fund and administrative fee transfers made by municipal and county systems which may account for differences in the level of rates charged.

6. Bond covenants and funding requirements of the rates.

7. Level of capital improvements required to meet regulatory requirements and service area needs, including the construction of growth-related assets in relation to service area expansion.

Different utilities have different reclaimed water pricing strategies. If reclaimed water were set at the cost of service, they might be higher than potable water rates and would discourage reuse consumption. There are two typical reclaimed water pricing strategies:

- <u>Reclaimed water priced lower than potable water to encourage customers to hook up to the system</u>. Utilities have a need to dispose of treated wastewater. Without the reclaimed water system, a utility needs to invest in an expensive deep injection well or other disposal alternative. The reclaimed water system provides an alternative water supply – the utility does not need to invest in expensive new water treatment capacity.

- <u>Reclaimed water priced the same as potable irrigation water</u>. The justification for this pricing strategy is that i) reclaimed water provides the same benefit / use as potable irrigation water; and ii) not everyone has access to reclaimed water, and it is unfair to pay a higher potable water rate just because reuse is unavailable. JEA (Jacksonville), Florida's largest water and wastewater utility, has this pricing strategy.

For the utilities included in the rate comparisons on Tables 2-2 and 2-3 at the end of this section, no analysis has been made of the above-mentioned factors. However, the proposed irrigation water rates produce bills that are comparable with bills under the reclaimed water rates of neighboring utilities and lower than bills under the potable water rates of the other utilities.

Table 2-1

West Villages Improvement District
Irrigation Rate Study

Irrigation Water User Rate Design - Fiscal Year 2025

Line No.	Description		FY 2025 Billing Determinants: Unadjusted	Adjustment	2025 Adjusted	Equivalent Factor	Location Factor	Combined Factor	Adjustment For Partial Year Implementation	ERUs for Well Availability Charge	ERUs for Base Charge	Well Availability Charge	Proposed Base Charge (Rounded)	Proposed Purchased Reclaimed Water Rate (kgal)	Proposed Volumetric Rate (kgal)	Revenue Check
	FIXED CHARGES															
	ALL ERUs															
1		All ERUs	8,754	0	8,754	1.00	1.00	1.00	100.0%	8,754	8,754	$ 4.17	$ 2.35			$ 684,913
2		Total ERUs	8,754	0	8,754					8,754	8,754					$ 684,913
3		Total Billing Units	8,754	0	8,754					8,754	8,754					
		Check (should be zero):	0													

Line No.		Well Availability Charge	Base Charge		
4	Classified Costs For Rate Design	$ 438,050	$ 246,582		
5	Costs From (To) Usage Charge	0	0		
6	Subtotal	$ 438,050	$ 246,582		
7	Revenue Adjustment Factor	0.00%	0.00%		
8	Adjusted Classified Costs for Rate Design	$ 438,050	$ 246,582	Total:	$ 684,913
9	Rate Per Equivalent Unit	$ 4.1700	$ 2.3473		
10	Rounded Rate Per Equivalent Unit	$ 4.17	$ 2.35		

Table 2-1

West Villages Improvement District
Irrigation Rate Study

Irrigation Water User Rate Design - Fiscal Year 2025

Line No.	Description			FY 2025 Billing Determinants Unadjusted	Adjustment	2025 Adjusted	Equivalent Factor	Location Factor	Combined Factor	Adjustment For Partial Year Implementation	ERUs for Well Availability Charge	ERUs for Base Charge	Well Availability Charge	Proposed Base Charge (Rounded)	Proposed Purchased Reclaimed Water Rate (kgal)	Proposed Volumetric Rate (kgal)	Revenue Check
	USAGE CHARGE PER 1,000 GALLONS																
	Customers	Service Type	Assumed Additional Cost Per 1,000 Gallons That Customer Must Pay Due to Service Type														
11	Gran Paradiso (Village A)	Other	$ -	290,528	0	290,528	1.00	1.00	1.00	100.0%	290,528	290,528			$ 0.25	$ 0.88	$ 328,296
12	Grand Living (Village D)	Other	-	11,104	0	11,104	1.00	1.00	1.00	100.0%	11,104	11,104			0.25	0.88	12,548
13	Publix (Village D)	Other	-	9,603	0	9,603	1.00	1.00	1.00	100.0%	9,603	9,603			0.25	0.88	10,851
14	Tropia (Village D)	Other	-	4,665	0	4,665	1.00	1.00	1.00	100.0%	4,665	4,665			0.25	0.88	5,271
15	Davis 2 (Apartments and Townhomes - Village D)	Other	-	7,227	0	7,227	1.00	1.00	1.00	100.0%	7,227	7,227			0.25	0.88	8,167
16	Hospital Property Phase 1 (Village D)	Other	-	0	0	0	1.00	1.00	1.00	100.0%	0	0			0.25	0.88	-
17	Public Safety Building (Village D)	Other	-	3,302	0	3,302	1.00	1.00	1.00	100.0%	3,302	3,302			0.25	0.88	3,731
18	Solea Age-Restricted Apartments (Village D)	Other	-	7,337	0	7,337	1.00	1.00	1.00	100.0%	7,337	7,337			0.25	0.88	8,290
19	Antigua (Village E)	Private Pump Station	0.20	19,163	0	19,163	0.77	1.00	0.77	100.0%	14,807	14,807			0.25	0.68	17,821
20	Stillwell (Village E)	Private Pump Station	0.20	30,003	0	30,003	0.77	1.00	0.77	100.0%	23,184	23,184			0.25	0.68	27,903
21	Academy at Wellen Park	Other	-	0	0	0	1.00	1.00	1.00	100.0%	0	0			0.25	0.88	-
22	60-Acre Parcel - Coach Homes (Village E)	Private Pump Station	0.20	0	0	0	0.77	1.00	0.77	100.0%	0	0			0.25	0.68	-
23	Avelina (Village F)	Private Pump Station	0.20	19,567	0	19,567	0.77	1.00	0.77	100.0%	15,120	15,120			0.25	0.68	18,197
24	Wysteria (Village F)	Private Pump Station	0.20	21,857	0	21,857	0.77	1.00	0.77	100.0%	16,889	16,889			0.25	0.68	20,327
25	Solstice (Village F)	Private Pump Station	0.20	13,866	0	13,866	0.77	1.00	0.77	100.0%	10,715	10,715			0.25	0.68	12,896
26	Sunstone (Village F)	Private Pump Station	0.20	38,873	0	38,873	0.77	1.00	0.77	100.0%	30,038	30,038			0.25	0.68	36,151
27	Gran Place (Village F)	Private Pump Station	0.20	4,599	0	4,599	0.77	1.00	0.77	100.0%	3,554	3,554			0.25	0.68	4,277
28	BB Living (Village G)	Private Pump Station	0.20	16,800	0	16,800	0.77	1.00	0.77	100.0%	12,982	12,982			0.25	0.68	15,624
29	Brightmore (Village G)	Private Pump Station	0.20	21,252	0	21,252	0.77	1.00	0.77	100.0%	16,422	16,422			0.25	0.68	19,764
30	Braves (Village G)	Private Pump Station	0.20	31,920	0	31,920	0.77	1.00	0.77	100.0%	24,665	24,665			0.25	0.68	29,685
31	Palmera Single Family Homes (Village I)	Private Pump Station	0.20	14,700	0	14,700	0.77	1.00	0.77	100.0%	11,359	11,359			0.25	0.68	13,671
32	Palmera Coach Homes (Village I)	Private Pump Station	0.20	5,880	0	5,880	0.77	1.00	0.77	100.0%	4,544	4,544			0.25	0.68	5,468
33	WP Golf & CC (Village J)	Private Pump Station	0.20	100,727	0	100,727	0.77	1.00	0.77	100.0%	77,835	77,835			0.25	0.68	93,676
34	WP Golf & CC HOA (Village J)	Private Pump Station	0.20	63,756	0	63,756	0.77	1.00	0.77	100.0%	49,266	49,266			0.25	0.68	59,293
35	Landspur - Single Family (Village K)	Private Pump Station	0.20	11,760	0	11,760	0.77	1.00	0.77	100.0%	9,087	9,087			0.25	0.68	10,937
36	Landspur - Coach Homes (Village K)	Private Pump Station	0.20	8,400	0	8,400	0.77	1.00	0.77	100.0%	6,491	6,491			0.25	0.68	7,812
37	Everly - Single Family (Village K)	Private Pump Station	0.20	5,460	0	5,460	0.77	1.00	0.77	100.0%	4,219	4,219			0.25	0.68	5,078
38	Renaissance (Phase 1 & 2)	Private Pump Station	0.20	74,679	0	74,679	0.77	1.00	0.77	100.0%	57,707	57,707			0.25	0.68	69,451
39	Preserve (Not Part of WUP Permit)	Other	-	16,174	0	16,174	1.00	1.00	1.00	100.0%	16,174	16,174			0.25	0.88	18,276
40	Oasis (Not Part of WUP Permit)	Other	-	16,863	0	16,863	1.00	1.00	1.00	100.0%	16,863	16,863			0.25	0.88	19,055
41	Tortuga (Not Part of WUP Permit)	Other	-	15,679	0	15,679	1.00	1.00	1.00	100.0%	15,679	15,679			0.25	0.88	17,717
42	Grand Lake	Other	-	6,401	0	6,401	1.00	1.00	1.00	100.0%	6,401	6,401			0.25	0.88	7,233
43	Downtown WP	Other	-	2,384	0	2,384	1.00	1.00	1.00	100.0%	2,384	2,384			0.25	0.88	2,694
44	Other Customers (Master Plan Year 2023)	Other	-	37,440	0	37,440	1.00	1.00	1.00	100.0%	37,440	37,440			0.25	0.88	42,307
45	ERU Adjustments to Be Conservative	Other	-	(43,800)	0	(43,800)	1.00	1.00	1.00	100.0%	(43,800)	(43,800)			0.25	0.88	(49,494)
46	Common Area Usage		-	114,920	0	114,920	1.00	1.00	1.00	100.0%	114,920	114,920			0.25	0.88	129,860
47	Total			1,003,086	0	1,003,086					888,709	888,709					$ 1,032,835
48		Total Water System Usage		1,003,086	0	1,003,086					888,709	888,709					
			Check (should be zero):	0													
											Purchased Reclaimed Water	Base Capacity + Variable					
49								Classified Costs For Rate Design			$ 247,516	$ 779,432					
50								Costs From (To) Usage Charge			0	0					
51								Subtotal			$ 247,516	779,432					
52								Revenue Adjustment Factor			0.00%	0.00%					
53								Adjusted Classified Costs for Rate Design			$ 247,516	$ 779,432				Total:	$ 1,032,835
54								Rate Per Equivalent Unit			$ 0.2468	$ 0.8770					0.6%
55								Rounded Rate Per Equivalent Unit			$ 0.25	$ 0.88					
																Revenues Under Proposed Rates:	
56																Base Charges	$ 684,913
57																Usage Charges	1,032,835
58																Total Revenues	$ 1,717,748
59																Revenue Adjustment	0
60																Adjusted Revenue	$ 1,717,748
61																Revenue Requirements	$ 1,711,580
																Difference:	
62																Amount	$6,168
63																Percent	0.36%
64																Base Charge Recovery	40%
65																Volumetric Charge Recovery	60%

Table 2-2

West Villages Improvement District
Irrigation Rate Study

Comparison of Typical Monthly Bills for Reclaimed Water Service

Line No.	Description	One Equivalent Residential Unit or 5/8" or 3/4" Meter [1] 0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	50,000 Gallons	100,000 Gallons
	NOTE: Reclaimed water rates of other utilities may reflect different levels of service or may not fully recover costs of providing service.								
	West Villages Improvement District (Not Just Reclaimed)								
1	Existing Irrigation Water Rates	$5.56	$9.21	$12.86	$16.51	$20.16	$23.81	$42.06	$78.56
2	Proposed Irrigation Water Rates - Effective As Soon As Practical	6.52	12.17	17.82	23.47	29.12	34.77	63.02	119.52
3	Difference - Amount	0.96	2.96	4.96	6.96	8.96	10.96	20.96	40.96
4	Difference - Percent	17.3%	32.1%	38.6%	42.2%	44.4%	46.0%	49.8%	52.1%
5	Proposed Irrigation Water Rates - Customers With Private Irrigation Pumps	6.52	11.17	15.82	20.47	25.12	29.77	53.02	99.52
6	Difference - Amount	0.96	1.96	2.96	3.96	4.96	5.96	10.96	20.96
7	Difference - Percent	17.3%	21.3%	23.0%	24.0%	24.6%	25.0%	26.1%	26.7%
	Other Florida Utilities:								
8	City of Bradenton	$6.08	$9.58	$13.08	$16.58	$20.08	$23.23	$38.98	$70.48
9	Charlotte County	3.07	9.02	14.97	20.92	26.87	32.82	62.57	122.07
10	City of Clearwater	18.24	25.84	33.44	41.04	48.64	56.24	94.24	170.24
11	Collier County	11.73	20.48	29.23	37.98	46.73	55.48	99.23	186.73
12	Englewood Water District	0.00	2.40	4.80	7.20	9.60	12.00	24.00	48.00
13	FGUA - Lehigh Acres System (Lee County)	3.86	7.36	10.86	14.36	17.86	21.36	38.86	73.86
14	City of Marco Island	3.00	12.00	21.00	30.00	39.00	48.00	93.00	183.00
15	City of Naples	12.72	16.92	21.12	25.32	29.52	33.72	54.72	96.72

Table 2-2

West Villages Improvement District
Irrigation Rate Study

Comparison of Typical Monthly Bills for Reclaimed Water Service

Line No.	Description	One Equivalent Residential Unit or 5/8" or 3/4" Meter [1] 0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	50,000 Gallons	100,000 Gallons
16	City of North Port [2]	0.00	3.40	6.80	10.20	13.60	17.00	34.00	68.00
17	City of Palmetto	15.10	15.10	15.10	15.10	15.10	15.10	15.10	15.10
18	City of Sarasota	19.86	26.91	33.96	41.01	45.51	50.01	72.51	117.51
19	Sarasota County	5.49	7.94	10.39	12.84	15.29	17.74	29.99	54.49
20	City of Venice (High Pressure)	0.00	7.30	14.60	23.73	34.08	44.43	96.18	199.68
21	Surveyed Other Florida Utilities' Average	$7.63	$12.63	$17.64	$22.79	$27.84	$32.86	$57.95	$108.14
22	Maximum	19.86	26.91	33.96	41.04	48.64	56.24	99.23	199.68
23	Minimum	0.00	2.40	4.80	7.20	9.60	12.00	15.10	15.10

NOTE: Reclaimed water rates of other utilities may reflect different levels of service or may not fully recover costs of providing service.

Footnotes:

[1] Rates effective as of March 2024.

Table 2-3

West Villages Improvement District
Irrigation Rate Study

Comparison of Typical Monthly Residential Bills for Potable Water Service

Residential Service for a 5/8" or 3/4" Meter [1]

Line No.	Description	0 Gallons	5,000 Gallons	10,000 Gallons	15,000 Gallons	20,000 Gallons	25,000 Gallons	50,000 Gallons	100,000 Gallons
		WATER USAGE							
	West Villages Improvement District								
1	Existing Irrigation Water Rates	$ 5.56	$ 9.21	$ 12.86	$ 16.51	$ 20.16	$ 23.81	$ 42.06	$ 78.56
2	Proposed Irrigation Water Rates - Effective As Soon As Practical	6.52	12.17	17.82	23.47	29.12	34.77	63.02	119.52
3	Difference - Amount	0.96	2.96	4.96	6.96	8.96	10.96	20.96	40.96
4	Difference - Percent	17.3%	32.1%	38.6%	42.2%	44.4%	46.0%	49.8%	52.1%
5	Proposed Irrigation Water Rates - Customers With Private Irrigation Pumps	6.52	11.17	15.82	20.47	25.12	29.77	53.02	99.52
6	Difference - Amount	0.96	1.96	2.96	3.96	4.96	5.96	10.96	20.96
7	Difference - Percent	17.3%	21.3%	23.0%	24.0%	24.6%	25.0%	26.1%	26.7%
	Other Florida Utilities:								
8	City of Bradenton [2]	$ 16.93	$ 33.45	$ 54.80	$ 76.15	$ 97.50	$ 118.85	$ 225.60	$ 439.10
9	Charlotte County [2]	29.10	60.40	95.46	138.94	189.29	240.89	536.82	1,131.82
10	City of Clearwater [2]	26.58	48.14	104.84	172.74	240.64	308.54	648.04	1,327.04
11	Collier County [2]	30.08	50.43	81.08	121.78	162.48	213.33	508.38	1,320.88
12	FGUA - Lehigh Acres System (Lee County) [2]	17.29	48.94	83.47	121.78	165.40	212.80	449.80	923.80
13	Englewood Water District [2]	21.15	33.70	56.31	103.17	171.51	258.66	694.41	1,565.91
14	City of Marco Island [2]	35.96	58.41	80.86	103.31	125.76	157.21	366.21	815.71
15	City of Naples [2]	10.06	18.76	30.71	45.91	67.56	91.39	221.39	481.39
16	City of North Port [2]	25.12	54.59	101.26	168.99	261.28	395.48	1,066.48	2,408.48
17	City of Palmetto [2]	10.38	48.68	90.92	146.96	216.96	286.96	636.96	1,336.96
18	City of Sarasota [2]	19.86	40.63	68.06	111.03	160.58	215.59	599.84	1,368.34
19	Sarasota County [2]	20.18	35.64	59.58	104.28	165.78	239.88	610.38	1,351.38
20	City of Venice [2]	28.33	63.34	114.24	177.74	241.24	304.74	622.24	1,257.24
21	Other Florida Utilities Average	$ 22.39	$ 45.78	$ 78.58	$ 122.52	$ 174.31	$ 234.18	$ 552.81	$ 1,209.85
22	Minimum	10.06	18.76	30.71	45.91	67.56	91.39	221.39	439.10
23	Maximum	35.96	63.34	114.24	177.74	261.28	395.48	1,066.48	2,408.48

Table 2-3

West Villages Improvement District
Irrigation Rate Study

Comparison of Typical Monthly Residential Bills for Potable Water Service

Footnotes:

[1] Amounts reflect bills under single family residential user rates in effect March 2024 and do not include any taxes, franchise fees, or water restriction surcharges, if any. These bills also reflect rates charged to customers within the municipal borders (e.g., no outside-municipality surcharges, if applied, are included in the bill comparison).

[2] Utility is currently involved in a rate study, is planning to conduct a rate study, or plans to implement a rate revision or price index / pass-through adjustment within the next twelve months following the comparison preparation date.

APPENDIX
Details on Historical Developer Deficit Funding as of September 30, 2023

APPENDIX: Details on Historical Developer Deficit Funding as of September 30, 2023

Name	Description	Inv. Amount (Bond)
West Villages LLLP	Electrical Service power to reclaimed PLC PIL 1/wastewater reclaimed line project	$ 4,598.45
West Villages LLLP	Electrical Service power to reclaimed PLC PIL 1/wastewater reclaimed line project	5,400.00
West Villages LLLP	Hoover flowguard POC- Renaissance Ph. 1	23,937.86
West Villages LLLP	Hoover flowguard POC- Renaissance Ph. 2/3	37,636.60
West Villages LLLP	Hoover Inv- Tortuga pump station	12,995.47
West Villages LLLP	Tortuga pump station	63,579.54
West Villages LLLP	Upcoming Extraordinary expense for new recharge well	5,000.00
West Villages LLLP	Applied Drilling and Engineering - 16 inch well construction and testing	161,270.00
West Villages LLLP	Tortuga Pump Station	63,500.00
West Villages LLLP	Control Hookup for Tortuga pump station	13,000.00
West Villages LLLP	Tortuga well	12,500.00
West Villages LLLP	Applied Drilling Engineering Inc inv# 833 pump for new well 80	26,667.84
West Villages LLLP	Well 80 Electrical Hook-Up	13,000.00
West Villages LLLP	Well 80 Meter Assembly	26,000.00
West Villages LLLP	Well 80 Transformer (FPL)	8,000.00
West Villages LLLP	Meter assemblies (Wysteria, Gran Place, Solstice, Sunstone, & Wellen Park Golf and Country	130,000.00
West Villages LLLP	New Quad pump PIL 2	312,000.00
West Villages LLLP	Public Safety Building Pump Station, final payment, electrical work, bore	155,000.00
West Villages LLLP	Four POC meters- PIL2, Sunstone, Village J, Grand Place	109,000.00
West Villages LLLP	Hoover transfer quad #2	389,787.72
West Villages LLLP	Shipps- New Connection to Existing Reclaim Main	310,933.01
West Villages LLLP	Village G pump station	87,311.14
West Villages LLLP	Big Sky Electric inv# 1886 - Pump Station Quad Transfer #2	5,055.75
West Villages LLLP	Nostalgic Lampposts inv# 10481 - electrical for West Villages Parkway Pump Station	28,964.84
West Villages LLLP	Shipps Excavating inv# 22-1820- utility location and power for 6" irrigation line	5,100.00
West Villages LLLP	Hoover inv# 170225 Village K Pump station and POC	29,769.77
West Villages LLLP	Big Sky Electric inv# 1912 Village G electrical hook up	28,471.07
West Villages LLLP	Nostalgic invoice # 10617- Directional bore for well 91	3,295.00
West Villages LLLP	Hoover inv# 173728- Village K POC 1	10,628.83
West Villages LLLP	Hoover inv# 173743-Village K additional HDPE pipe installed	7,014.45
West Villages LLLP	All American Fencing LLC inv# 1146 -Village J station fencing	8,450.00

APPENDIX: Details on Historical Developer Deficit Funding as of September 30, 2023

Name	Description	Inv. Amount (Bond)
West Villages LLLP	Hoover inv# 170552 - new meter assembly Gran Paradiso Well 77	27,548.21
West Villages LLLP	Ferguson Inv. 2047028 - 3" meter assembly Village K	3,763.97
	Capital Developer Deficit Funding (Tax-Exempt)	**$ 2,129,179.52**
West Villages LLLP	Developer Contribution to Irrigation Fund	$ 35,000.00
West Villages LLLP	Developer Contribution to Irrigation Fund	24,107.92
West Villages LLLP	Developer Contribution to Irrigation Fund	109,846.25
West Villages LLLP	Shortfall 2nd quarter 2020	20,000.00
West Villages LLLP	ECT Invoice # 203753	82,225.92
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit	6,513.97
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-1120	3,938.19
West Villages LLLP	Developer Contribution to Irrigation Fund	75,000.00
West Villages LLLP	ECT inv# 205327 for irrigation general services	19,481.23
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-1220	2,675.15
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0121	9,563.06
West Villages LLLP	Hoover Annual Maintenance	25,000.00
West Villages LLLP	Additional operating funds	75,000.00
West Villages LLLP	Cardno 10 year water supply plan	35,000.00
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0221	6,166.17
West Villages LLLP	Additional Operating Funds	125,000.00
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0421	1,480.09
West Villages LLLP	Cardno WVID 10-year water supply plan inv# 312207	7,787.50
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0521	1,093.07
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0321	3,540.71
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0621	3,556.40
West Villages LLLP	Kimley Horn and Associates WVID Reuse FDEP Permit inv# 148844019-0721	3,919.89
West Villages LLLP	Additional Operating Funds	200,000.00
West Villages LLLP	Kimley Horn inv# 148844019-0921	2,562.70
West Villages LLLP	Kimley Horn inv# 148844019-1021	3,671.46

APPENDIX: Details on Historical Developer Deficit Funding as of September 30, 2023

Name	Description	Inv. Amount (Bond)
West Villages LLLP	Kimley Horn inv# 148844019-1121	3,870.20
West Villages LLLP	Hoover Annual Maintenance	35,550.00
West Villages LLLP	Kimley Horn inv# 148844019-1221	7,573.25
West Villages LLLP	Additional operating funds	150,000.00
West Villages LLLP	Kimley Horn inv# 148844019-1221	7,573.25
West Villages LLLP	Kimley Horn inv# 148844019-0122	3,488.53
West Villages LLLP	Kimley Horn inv# 148844019-0222	4,204.92
West Villages LLLP	Kimley Horn inv# 148844019-0322	2,343.04
West Villages LLLP	Kimley Horn inv# 148844019-0422	4,288.60
West Villages LLLP	Operating shortfall	126,268.86
West Villages LLLP	Developer Contribution to Irrigation Fund Operating funds	40,000.00
West Villages LLLP	Kimley Horn inv# 148844019-0123	24,745.75
West Villages LLLP	Hoover Pumping Systems Annual maintenance contract	56,748.25
West Villages LLLP	Additional Operating funds	75,000.00
West Villages LLLP	Additional operating funds	75,000.00
West Villages LLLP	Developer Contribution - additional operating funds	175,000.00
	Operating Developer Deficit Funding (Taxable)	**$ 1,673,784.33**
	Total Developer Deficit Funding	**$ 3,802,963.85**

2024

WEST VILLAGES IMPROVEMENT DISTRICT
Irrigation Water Rate Study

GovRates
Utility, Financial, Rate, and Management Consultants for Governments
www.govrates.com

Exhibit B

Schedule of the FY 2027 Rates

Irrigation Quality Water Rates

Rates per 1 Equivalent Residential Unit (ERU)	**Tier 1**	**Tier 2**[4]
Monthly Base Charge Rate[1]	$2.64	n/a
Well Availability Rate[2]	$4.40	n/a
Volumetric Rate per 1,000 gallons		
Purchased Reclaimed Water Rate[3]	$0.42	n/a
Volumetric Usage Rate[1]		
- *Customers with Private Irrigation Pumps*	$0.76	$2.28
- *All Other Customers*	$0.99	$2.97
Late Fee[5]		
	$250 or 5% of the invoice, whichever is greater	

[1] The Monthly Base Charge Rate and the Volumetric Usage Rate shall be automatically increased at the beginning of each fiscal year, without the need for a further public hearing, based on the percentage increase, if any, in the Consumer Price Index (CPI) for the Tampa-St. Petersburg-Clearwater, Florida area, all items, all urban consumers, not seasonally adjusted (Series ID: CUURS35DSA0 accessed via https://data.bls.gov/cgi-bin/srgate) from January of the preceding calendar year to January of the current calendar year as published by the Bureau of Labor Statistics of the United States Department of Labor. The calculated rates shall be rounded up to the nearest cent.

[2] Pursuant to the *Irrigation Water Supply Agreement*, dated December 4, 2018, as amended, the Well Availability Rate may be increased at the beginning of each fiscal year, without the need for a further public hearing, by an amount not to exceed the greater of i) 5.5% (i.e., the 10-year average of the United States CPI-Water and Sewerage Maintenance Series at the time of adoption of these rates); or ii) the July-to-July change in the United States CPI-Water and Sewerage Maintenance Series.

[3] The Purchased Reclaimed Water Rate shall be automatically increased at the beginning of each fiscal year, without the need for a further public hearing, based on the percentage increase, if any, in the City of North Port reclaimed water rate charged to the District. The calculated rates shall be rounded up to the nearest cent.

[4] In order to promote water conservation, Tier 2 volumetric rates are priced at three (3) times Tier 1 volumetric rates. Tier 2 volumetric rates will apply for those customers that are i) over their 12-month rolling average irrigation allocation and ii) exceeding 1.5 times their monthly irrigation allocation (hereinafter the "Monthly Allocation") based on AGMOD Demand Calculations, as determined by the District Manager or their designee. The Monthly Allocation shall be calculated by multiplying the AGMOD Reserved Annual Average Daily Quantity (expressed in gallons per day) by the number of days in a given month. Monthly Allocations will accommodate applicable grow-in practices for new construction, as determined to be appropriate by the District Manager or their designee. Tier 2 rates will only be applied to the amount of usage that exceeds the Monthly Allocation.

[5] Late fees will be imposed for customers that are more than thirty (30) days delinquent on the payment of their invoice. Late fees will be imposed regardless of whether the District has suspended a customer's irrigation service pursuant to those certain *Rules Relating to the Provision and Suspension of Irrigation Water*. The late fee shall be calculated by the District and payable at the time of remittance of the delinquent past due balance.

[Continued on Next Page]

ERUs Per Customer Class

Product Type	Metric	ERU
Single-Family[1] Residential Unit	1 unit	1
Multi-Family[2] Residential Unit	1 unit	.33
Commercial Irrigable Acres[3]	.075 irrigable acres	1
Recreational Irrigable Acres[4]	.075 irrigable acres	1

[1] A single-family unit is defined as a building containing not more than two (2) dwellings (i.e. a single-family residence equals 1 ERU, paired villa equals 2 ERU's).

[2] A multi-family unit is defined as a building containing more than two (2) dwellings.

[3] Irrigable acreage for commercial property is calculated based on 16% of the net developable area (i.e. gross land area less major roadway right-of-way and wetland areas) for each parcel.

[4] Irrigable acreage for recreational property (i.e. golf courses, parks, athletic facilities, etc.) is calculated based on an estimate of the irrigable area for the property as conducted by a Professional Engineer.

Publication Date
2026-07-31

Subcategory
Miscellaneous Notices

Keywords:
Public Hearings (Budget, Impose O&M, Adopt Assess Roll, Levy

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WEST VILLAGES IMPROVEMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FY 2027 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; NOTICE OF REALLOCATION OF PREVIOUSLY-LEVIED UNIT OF DEVELOPMENT NO. 6 OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("**Board**") for the West Villages Improvement District ("**District**") will hold the following public hearings and regular meeting:

DATE: August 13, 2026
TIME: 1:00 P.M.
LOCATION: Commission Chambers
4970 City Hall Boulevard
North Port, Florida 34286

The first public hearing is being held pursuant to Chapter 2004-456, *Laws of Florida*, as *amended* ("**Act**") to receive public comment and objections on the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"). The second public hearing is being held pursuant to the Act and Chapters 170 and 197, *Florida Statutes*, to consider the imposition of operations and maintenance special assessments ("**O&M Assessments**") upon the lands located within the following units of development of the District (collectively, the "**O&M Increase Units**"), to fund the Proposed Budget for FY 2027; to consider the adoption of an assessment roll; and to provide for the levy, collection, and enforcement of O&M Assessments:

- District Property
- Unit of Development No. 1 (increase for all land types)
- Unit of Development No. 5 (increase for all land types)
- Unit of Development No. 11 (increase for all land types)
- Unit of Development No. 13 (assessments levied for the first time)

The third public hearing is being held pursuant to Chapters 170 and 197, *Florida Statutes*, to consider the reallocation of certain previously-levied Fiscal Years 2024, 2025 and 2026 O&M Assessments that were necessary to fund legal and other expenses associated with ongoing District litigation, and levied upon certain of the lands in Unit of Development No. 6 ("**Unit No. 6**"), in order to utilize the remaining balance of such funds for the construction, installation, operation, and/or maintenance of infrastructure improvements benefitting Unit No. 6.

At the conclusion of the public hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments for FY 2027 and the reallocation of the previously-levied O&M Assessments relative to certain lands within Unit No. 6, as finally approved by the Board. A regular Board meeting of the District will also be held where the Board may consider any other District business that may properly come before it.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A description of the services to be funded by the O&M Assessments, and the properties to be improved and benefitted from the O&M Assessments, are all set forth in the Proposed Budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Unit of Development	Total # of Planned Units/ Assessable Units or Acres	Product Type	Assessment Factor	Proposed Annual O&M Assessment
District Proper	20,828	n/a	Half-acre or less portions	$48.71
Unit No. 1	17,665	n/a	Half-acre or less portions	$372.31
Unit No. 2				
Islandwalk	1,750	Single Family	23.78%	$7.24
	118	3BDR Multi-Family	1.59%	$7.20
Gran Paradiso				
	1,090	Single Family	16.49%	$8.08
	260	3BDR Multi-Family	3.35%	$6.89
	585	2BDR Multi-Family	6.73%	$6.14
Preserve				
	110	Single Family	1.49%	$7.24
	113	Multi-Family	1.52%	$7.20
Town Center				
	76	3BDR Multi-Family	1.00%	$7.03
	140	2 BDR Multi-Family	1.65%	$6.28
	92.49 (acres)	Commercial/ Office	42.44%	$245.10
Unit No. 3				
	5	35' Pre-Lennar	Per unit	$220.16
	6	70' Pre-Lennar	Per unit	$220.16
	5	80' Pre-Lennar	Per unit	$220.16
	4	45' Pre-Lennar	Per unit	$220.16
	10	65' Pre Lennar	Per unit	$220.16
	333	35'	Per unit	$220.16
	252	Townhome	Per unit	$220.16
	260	Coach	Per unit	$220.16
	59	45'	Per unit	$220.16
	337	52'	Per unit	$220.16
	289	62'	Per unit	$220.16
	53	65'	Per unit	$220.16
	56	70'	Per unit	$220.16
	201	75'	Per unit	$220.16
	65	80'	Per unit	$220.16
Unit No. 4				
Renaissance				
	224	35' Villa/Multi-Family	Per unit	$96.94
	273	50' Single Family	Per unit	$96.94
	193	60' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$96.94
Oasis				
	92	60' Single Family	Per unit	$96.94
	44	70' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$96.94
Preserve				
	90	33' Villa/Multi-Family	Per unit	$96.94
	110	50' Single Family	Per unit	$96.94
		Undeveloped land	Per acre	$279.84
Unit No. 5	n/a	n/a	n/a	
Unit No. 6	n/a	n/a	n/a	
Unit No. 7				
	1,897	50' Single Family	Per unit	$62.51
	77	74' Single Family	Per unit	$62.51
	216	Coach	Per unit	$62.51
	296	2-Story	Per unit	$62.51
	390	4-Story	Per unit	$62.51
		Undeveloped land	Per acre	$121.81
Unit No. 8				
	250	50' Single Family	Per unit	$81.65
	140	75' Single Family	Per unit	$81.65
	268	Coach	Per unit	$81.65
	268	2-Story	Per unit	$81.65
	390	4-Story	Per unit	$81.65
	128 (acres)	Golf Course	Per unit	$81.65
		Undeveloped land	Per acre	$175.95
Unit No. 9				
	228	50' Single Family	Per unit	$116.11
	97	62' Single Family	Per unit	$116.11
	81	75' Single Family	Per unit	$116.11
	63	85' Single Family	Per unit	$116.11
	264	Coach	Per unit	$116.11
		Undeveloped land	Per acre	$180.74
Unit No. 10				
	132	Coach	Per unit	$398.44
	37	Townhouse	Per unit	$398.44
	88	50' Single Family	Per unit	$398.44
	287	65' Single Family	Per unit	$398.44
	45	75' Single Family	Per unit	$398.44
		Undeveloped land	Per acre	$267.20
Unit No. 11				
	170	Villa	Per unit	$382.01
	172	45' Single Family	Per unit	$382.01
	72	52' Single Family	Per unit	$382.01
	280	57' Single Family	Per unit	$382.01
	131	72' Single Family	Per unit	$382.01
		Undeveloped land	Per acre	$195.69
Unit No. 12				
	40	Bexley – Townhome 20'	Per unit	$356.66
	35	Bexley – Cottage 35'	Per unit	$356.66
	55	Bexley – Single Family 55'	Per unit	$356.66
	55	Bexley – Single Family 60'	Per unit	$356.66
	92	Oakbend – Single Family 50'	Per unit	$356.66
	89	Oakbend – Single Family 60'	Per unit	$356.66
		Undeveloped land	Per acre	$407.62
Unit No. 13				
	294	Coach	Per unit	$582.96
	286	Townhomes	Per unit	$582.96
		Undeveloped land	Per acre	$396.00

NOTE: THE DISTRICT RESERVES ALL RIGHTS TO CHANGE THE LAND USES, NUMBER OF UNITS, EQUIVALENT RESIDENTIAL UNIT ("ERU") FACTORS, AND O&M ASSESSMENT AMOUNTS AT THE PUBLIC HEARING, WITHOUT FURTHER NOTICE.

The proposed O&M Assessments as stated include collection costs and/or early payment discounts imposed on assessments collected by the Sarasota County ("**County**") Tax Collector on the tax bill. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments levied and imposed on the lands within O&M Increase Units, such that no public hearing on O&M Assessments shall be held or notice provided in future years unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), *Florida Statutes*, is met. Note, the O&M Assessments do not include debt service assessments previously levied by the District, if any.

For FY 2027, the District intends to have the County Tax Collector collect the O&M Assessments imposed on certain developed property and will directly collect the O&M Assessments on the remaining benefitted property, if any, by sending out an invoice(s) to such property owners. It is important to pay your O&M Assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title or, for direct billed O&M Assessments, may result in a foreclosure action which also may result in a loss of title. The District's decision to collect O&M Assessments on the County tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the public hearings and meeting may be obtained at the offices of the District Manager, Special District Services, Inc., at 2501A Burns Road, Palm Beach Gardens, Florida 33410 or 10555 Sweet Pea Street, Venice, Florida 34293, Phone (561) 630-4922 ("**District Manager's Office**"), during normal business hours, or by visiting the District's website at https://westvillagesid.org/. The public hearings and meeting may be continued in progress to a date, time certain, and place to be specified on the record at the public hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at the public hearings or meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearings and meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

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

District Manager

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FY 2027; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 170 AND 197, FLORIDA STATUTES, AND CHAPTER 2004-456, LAWS OF FLORIDA; SETTING PUBLIC HEARINGS THEREON AND DIRECTING PUBLICATION; ADDRESSING TRANSMITTAL AND POSTING REQUIREMENTS; ADDRESSING SEVERABILITY AND EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the West Villages Improvement District ("**District**"), the proposed budget(s) attached hereto as **Exhibit A** ("**Proposed Budget**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and now desires to set the required public hearing on the Proposed Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget attached hereto as **Exhibit A** is hereby approved preliminarily as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **DECLARING ASSESSMENTS.** Pursuant to Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," 2501-A Burns Road, Palm Beach Gardens, Florida 33410 and 10555 Sweet Pea Street, Venice, Florida 34293. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the Uniform Method as set forth in Chapter 197, *Florida Statutes*.

3. **SETTING A PUBLIC HEARING; DIRECTING PUBLICATION.** Public hearings on said approved Proposed Budget and Assessments are hereby declared and set for the following date, time, and location, and District staff is directed to provide notice of the same in accordance with Florida law:

DATE: August 13, 2026
TIME: 1:00 P.M.
LOCATION: Commission Chambers
4970 City Hall Boulevard
North Port, Florida 34286

4. **TRANSMITTAL TO LOCAL GENERAL PURPOSE GOVERNMENT; POSTING OF PROPOSED BUDGET.** The District Manager is hereby directed to (i) submit a copy of the Proposed Budget to the applicable local general-purpose government(s), and (ii) in accordance with Section 189.016, *Florida Statutes*, post the Proposed Budget approved by this Resolution on the District's website at least two (2) days before the public hearing on the adoption of the Proposed Budget as set forth in Section 3, which Proposed Budget shall remain on the District's website for forty-five (45) days.

5. **SEVERABILITY; EFFECTIVE DATE.** 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. This Resolution shall take effect immediately upon adoption.

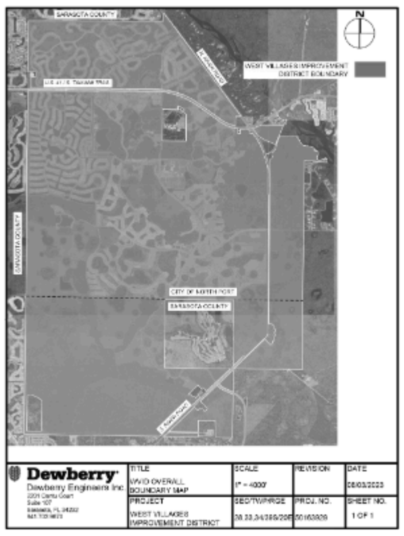
PASSED AND ADOPTED THIS 12TH DAY OF JUNE, 2026.

ATTEST: **WEST VILLAGES IMPROVEMENT DISTRICT**

/s/ Secretary / Assistant Secretary

/s/ Chair / Vice Chair, Board of Supervisors

Exhibit A: Proposed Budget



WEST VILLAGES IMPROVEMENT DISTRICT

WWW.WESTVILLAGESID.ORG

PUBLISH: SARASOTA HERALD TRIBUNE 07/24/26 & 07/31/26

RESOLUTION 2026-12

THE ANNUAL APPROPRIATION RESOLUTION OF THE WEST VILLAGES IMPROVEMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2026, and ending September 30, 2027 ("**FY 2026/2027**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the West Villages Improvement District (**"District"**) a proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Chapter 2004-456(16), *Laws of Florida*, and Section 189.016, *Florida Statutes* (collectively, the "**Act**"); and

WHEREAS, although not legally required, prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local general-purpose government(s) having jurisdiction over the area included in the District; and

WHEREAS, although not legally required, the Board set a public hearing on the Proposed Budget and caused notice of such public hearing to be given by publication; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

WHEREAS, the Act requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

SECTION 1. BUDGET

a. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of the Act (**"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.

b. 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 West Villages Improvement District for the Fiscal Year Ending September 30, 2027."

c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes*, within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026/2027, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A.**

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026/2027 or within sixty (60) days following the end of the FY 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may 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 this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED THIS 13th DAY OF AUGUST, 2026.

ATTEST:

WEST VILLAGES IMPROVEMENT DISTRICT

____
Secretary / Assistant Secretary

____
Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2026/2027 Budget

Exhibit A

FY 2026/2027 Budget

West Villages Improvement District

Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027

Prepared by

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Appendix

FY 26/27 Overall Budget By Unit

	District Proper	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5	Unit 7	Unit 8	Unit 9	Unit 10	Unit 11	Unit 12	Unit 13	Total
REVENUES														
O & M Assessments	1,014,468	6,736,424	53,410	426,011	100,797	0	131,781	92,592	55,154	227,908	0	64,555	85,112	8,988,212
O & M Direct Bill	7,900	0	0	0	-1,544	0	45,131	13,969	28,160	83,521	93,005	114,323	0	384,465
Debt Assessments	0	2,504,109	1,436,899	1,345,956	866,319	0	2,667,280	1,712,982	1,013,516	1,608,041	0	412,553	154,288	13,721,945
Debt Direct Bill	0	0	745,877	0	23,326	3,625,720	436,046	267,369	212,760	354,407	822,939	835,280	0	7,323,725
Interest / Other Incomes	1,000	140,000	0	0	0	0	0	0	0	0	0	0	0	141,000
Developer Funding	0	0	0	0	0	67,872	0	0	0	0	0	0	0	67,872
Carry Over From Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenues	**$ 1,023,368**	**$ 9,380,534**	**$ 2,236,185**	**$ 1,771,967**	**$ 988,898**	**$ 3,693,592**	**$ 3,280,238**	**$ 2,086,912**	**$ 1,309,591**	**$ 2,273,877**	**$ 915,944**	**$ 1,426,712**	**$ 239,400**	**$ 30,627,219**
EXPENDITURES														
Infrastructure Maintenance	5,000	5,588,539	0	270,000	47,250	2,072	80,000	20,000	25,000	227,250	25,000	100,000	5,000	6,395,111
GIS Project	20,000	0	0	0	0	0	0	0	0	0	0	0	0	20,000
Engineering	40,000	90,000	2,000	25,000	5,000	2,500	20,000	20,000	5,000	15,000	5,000	20,000	20,000	269,500
Management	90,000	50,000	12,005	22,500	12,005	12,000	12,005	12,005	12,005	12,005	12,005	12,005	12,005	282,545
Operations Administration	90,000	100,000	12,000	36,000	12,000	0	12,000	12,000	12,000	12,000	25,000	12,000	12,000	347,000
Legal	100,000	60,000	10,000	35,000	5,000	0	15,000	10,000	10,000	10,000	10,000	15,000	15,000	295,000
Assessment Roll	10,000	1,500	1,500	1,500	1,500	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	26,500
Audit Fees	6,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	42,500
Arbitrage Rebate Fee	0	1,500	1,500	1,500	1,500	0	1,500	1,500	1,000	1,000	1,000	1,000	1,000	14,000
Rents & Leases	75,000	0	0	0	0	0	0	0	0	0	0	0	0	75,000
Insurance	180,000	0	0	0	0	0	0	0	0	0	0	0	0	180,000
Legal Advertising	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Miscellaneous	20,000	1,700	1,700	1,700	1,700	41,200	5,000	10,000	5,000	5,000	5,000	5,000	5,000	108,000
Postage	10,000	0	0	0	0	0	0	0	0	0	0	0	0	10,000
Office Supplies / Marketing	50,000	10,000	0	0	0	0	0	0	0	0	0	0	0	60,000
Trustee Fees	0	5,000	5,000	3,750	3,750	5,600	17,000	10,000	5,000	10,000	5,000	5,000	5,000	80,100
Website	6,000	0	0	0	0	0	0	0	0	0	0	0	0	6,000
Continuing Disc Fee	0	500	1,500	500	500	1,500	2,000	1,000	500	1,000	500	500	500	10,500
Contingency / Cap Proj	250,000	0	0	0	0	0	0	0	0	0	0	0	0	250,000
Common Area Irrig Water	0	185,500	0	0	0	0	0	0	0	0	0	0	0	185,500
Reserve / Accrual	0	375,000	0	0	0	0	0	0	0	0	0	0	0	375,000
Total Expenditures	**$ 962,500**	**$ 6,472,239**	**$ 50,205**	**$ 400,450**	**$ 93,205**	**$ 67,872**	**$ 169,005**	**$ 101,005**	**$ 80,005**	**$ 297,755**	**$ 93,005**	**$ 175,005**	**$ 80,005**	**$ 9,042,256**
Excess / (Shortfall)	**$ 60,868**	**$ 2,908,295**	**$ 2,185,980**	**$ 1,371,517**	**$ 895,693**	**$ 3,625,720**	**$ 3,111,233**	**$ 1,985,907**	**$ 1,229,586**	**$ 1,976,122**	**$ 822,939**	**$ 1,251,707**	**$ 159,395**	**$ 21,584,963**
Debt Payment to Trustee	0	(2,353,863)	(2,096,562)	(1,265,199)	(837,666)	(3,625,720)	(2,943,289)	(1,877,572)	(1,165,466)	(1,865,966)	(822,939)	(1,223,080)	(145,031)	(20,222,353)
BALANCE	**$ 60,868**	**$ 554,432**	**$ 89,419**	**$ 106,318**	**$ 58,027**	**$ -**	**$ 167,944**	**$ 108,334**	**$ 64,120**	**$ 110,157**	**$ -**	**$ 28,627**	**$ 14,364**	**$ 1,362,610**
County Appr & Tax Coll Fee	(20,289)	(184,811)	(29,806)	(35,439)	(19,342)	-	(55,981)	(36,111)	(21,373)	(36,719)	-	(9,542)	(4,788)	(454,203)
Discounts For Early Payments	(40,579)	(369,621)	(59,612)	(70,879)	(38,685)	-	(111,962)	(72,223)	(42,747)	(73,438)	-	(19,084)	(9,576)	(908,406)
Net Excess / (Shortfall)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Infrastructure Maintenance Breakdown

FY 2026 - 2027	Dist Proper	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5	Unit 7	Unit 8	Unit 9	Unit 10	Unit 11	Unit 12	Unit 13	Total
MAINTENANCE EXPENDITURE														
Lake / Littoral / Wetland Maint	0	150,000 [1]	0	0	45,000	2,072 [2]	75,000	15,000	25,000	25,000	25,000	25,000	5,000	392,075
Mitigation Maintenance	0	0	0	0	2,250	0	5,000	5,000	0	2,250	0	25,000	0	39,500
Road Maintenance / Resurface	0	230,595 [3]	0	120,000 [3]	0	0	0	0	0	0	0	0	0	350,601
Road Reconstruction / Widening	0	430,444 [3]	0	0	0	0	0	0	0	0	0	0	0	430,447
Landscaping - General	0	2,975,000 [4]	0	0	0	0	0	0	0	200,000	0	50,000	0	3,225,004
Landscaping - Trail Maintenance	0	360,000 [5]	0	0	0	0	0	0	0	0	0	0	0	360,005
Landscaping - Hurricane/Storm Recovery	0	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000
Hurricane/Storm Recovery	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Landscape Replacement	0	0	0	50,000	0	0	0	0	0	0	0	0	0	50,000
Security Services	5,000	35,000	0	0	0	0	0	0	0	0	0	0	0	40,000
Street Lighting	0	747,500	0	0	0	0	0	0	0	0	0	0	0	747,500
Canal Maintenance	0	110,000	0	0	0	0	0	0	0	0	0	0	0	110,000
Misc Maintenance/Repairs	0	300,000	0	0	0	0	0	0	0	0	0	0	0	300,000
Total Maintenance Expenditure	**$ 5,000**	**$ 5,588,539**	**$ -**	**$ 270,000**	**$ 47,250**	**$ 2,072**	**$ 80,000**	**$ 20,000**	**$ 25,000**	**$ 227,250**	**$ 25,000**	**$ 100,000**	**$ 5,000**	**$ 6,395,132**
Variance from Prior Year	**$ (9,000)**	**$ 1,377,484**	**$ -**	**$ (142,600)**	**$ -**	**$ -**	**$ (52,500)**	**$ (27,500)**	**$ (131,000)**	**$ (30,000)**	**$ -**	**$ (36,000)**	**$ 5,000**	**$ 953,905**

FY 2025 - 2026	Dist Proper	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5	Unit 7	Unit 8	Unit 9	Unit 10	Unit 11	Unit 12	Unit 13	Total
MAINTENANCE EXPENDITURE														
Lake/Littoral/Wetland Maint	0	125,000	0	0	45,000	2,072	60,000	7,500	25,000	10,000	25,000	20,000	0	319,572
Mitigation Maintenance	0	0	0	0	2,250	0	5,000	5,000	0	2,250	0	0	0	14,500
Road Maintenance / Resurface	0	156,730	0	150,000	0	0	0	0	0	0	0	0	0	306,730
Road Reconstruction / Widening	0	391,825	0	0	0	0	0	0	0	0	0	0	0	391,825
Landscaping - General	0	2,212,500	0	52,600	0	0	67,500	35,000	120,000	230,000	0	85,000	0	2,802,600
Landscaping - Trail Maintenance	0	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000
Landscaping - Hurricane/Storm Recovery	0	250,000	0	0	0	0	0	0	0	0	0	0	0	250,000
Force Majeure Hurricane/Storm Recovery	0	0	0	100,000	0	0	0	0	0	0	0	0	0	100,000
Force Majeure Landscape Replacement	0	0	0	110,000	0	0	0	0	0	0	0	0	0	110,000
Security Services	14,000	35,000	0	0	0	0	0	0	0	0	0	0	0	49,000
Street Lighting	0	560,000	0	0	0	0	0	0	11,000	15,000	0	31,000	0	617,000
Canal Maintenance / Repayment	0	65,000	0	0	0	0	0	0	0	0	0	0	0	65,000
Misc Maintenance/Repairs	0	165,000	0	0	0	0	0	0	0	0	0	0	0	165,000
Total Maintenance Expenditure	**$ 14,000**	**$ 4,211,055**	**$ -**	**$ 412,600**	**$ 47,250**	**$ 2,072**	**$ 132,500**	**$ 47,500**	**$ 156,000**	**$ 257,250**	**$ 25,000**	**$ 136,000**	**$ -**	**$ 5,441,227**

NOTES:

1 Lake maintenance revised per additional ponds and wetland expenses
2 The total cost of lake maintenance for the Braves pond is $7,400; however pursuant to the Drainage License Agreement, 28% of the total stormwater management costs are being allocated to the Unit 5 Budget, and 72% of the costs allocated to the Unit 7 budget
3 Per roadway spreadsheet.
4 Unit 1 Landscape includes current contract price and additional new landscape areas
5 New nature trails and parks

District Proper

		Fiscal Year 2025/2026 Annual Budget		Fiscal Year 2026/2027 Annual Budget
REVENUES				
O & M Assessments		747,340		1,014,468
O & M Direct Bill		0		0
Debt Assessments		0		0
Debt Direct Bill		0		0
Developer Contribution		0		0
Interest Income		1,000		1,000
Other		0		0
Taylor Morrison Cost Share		0		7,900
Carry Over Revenues		0		0
Total Revenues	**$**	**748,340**	**$**	**1,023,368**
EXPENDITURES				
Infrastructure Maintenance - note 1		14,000		5,000
GIS Project		20,000		20,000
Engineering		40,000		40,000
Management		84,000		90,000
Operations Administration		40,000		90,000
Legal		100,000		100,000
Assessment Roll		10,000		10,000
Annual Audit		6,500		6,500
Arbitrage Rebate Fee		0		0
Rents & Leases - note 2		75,000		75,000
Insurance		200,000		180,000
Legal Advertising		10,000		10,000
Miscellaneous		20,000		20,000
Postage		3,000		10,000
Office Supplies Marketing / Consulting		50,000		50,000
Trustee Fees		0		0
Continuing Disclosure Fee		0		0
Website		6,000		6,000
Contingency / Staff Office Space - note 3		25,000		250,000
Total Expenditures	**$**	**703,500**	**$**	**962,500**
EXCESS / (SHORTFALL)	**$**	**44,840**	**$**	**60,868**
Payment to Trustee		-		-
BALANCE	**$**	**44,840**	**$**	**60,868**
County Appraiser & Tax Collector Fee		(14,947)		(20,289)
Discounts for Early Payments		(29,894)		(40,579)
NET EXCESS / (SHORTFALL)	**$**	**-**	**$**	**-**

* Fund Balance as of 4-30-26 = $796,609

Note 1: See page 2 Infrastructure Maintenance Breakdown for detail
Note 2: Temporary WVID Office
Note 3: Portion of design for WVID permanent building

Unit 1

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	5,326,340	6,736,424
O & M Direct Bill	0	0
Debt Assessments	2,527,547	2,504,109
Debt Direct Bill	0	0
Developer Contribution	0	0
Other Revenues	35,000	50,000
Taylor Morrison Cost Share - note 1	90,000	90,000
Carry Over Revenues	0	0
Total Revenues	**$ 7,978,887**	**$ 9,380,534**
EXPENDITURES		
Infrastructure Maintenance - note 2	4,211,055	5,588,539
Engineering	60,000	90,000
Management	12,005	50,000
Operations Administration	80,000	100,000
Legal	60,000	60,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,500	1,500
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	1,700	1,700
Postage	0	0
Office Supplies / Marketing	10,000	10,000
Trustee Fees	5,000	5,000
Continuing Disclosure Fee	500	500
Website	0	0
Contingency / Cap Proj	0	0
Common Area Irrigation Water	185,500	185,500
Hurricane Reserve - note 3	500,000	250,000
Peace River Water Accrual - note 4	0	125,000
Total Expenditures	**$ 5,131,760**	**$ 6,472,239**
EXCESS / (SHORTFALL)	**$ 2,847,127**	**$ 2,908,295**
Payment to Trustee	(2,375,894)	(2,353,863)
BALANCE	**$ 471,233**	**$ 554,432**
County Appraiser & Tax Collector Fee	(157,078)	(184,811)
Discounts for Early Payments	(314,155)	(369,621)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

As of 4/30/26

General Fund Balance =	$1,972,099
Road Resurfacing Fund Balance =	$1,836,852
Hurricane Res Fund Balance =	$255,945
Cap Project Fund =	$1,996

Note 1: Per WVID agreement with Taylor Morrison of Florida, Inc regarding access and maintenance of District roadways and improvements

Note 2: See page 2 Infrastructure Maintenance Breakdown for detail

Note 3: $957,381 spent in 2 years unbudgeted hurricane expenses

Note 4: Accrual per 2024 Utilities Agreement - Water Supply unanimously approved by board 11/2024

Unit 2

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	53,410	53,410
O & M Direct Bill	0	0
Debt Assessments	2,702,051	1,436,899
Debt Direct Bill	0	745,877
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Bond Prepayments		
Prepayments Sent to Trustee		
Total Revenues	**$ 2,755,461**	**$ 2,236,185**
EXPENDITURES		
Infrastructure Maintenance	0	0
Engineering	2,000	2,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	10,000	10,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,500	1,500
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	1,700	1,700
Postage	0	0
Office Supplies	0	0
Trustee Fees	5,000	5,000
Continuing Disclosure Fee	1,500	1,500
Website	0	0
Contingency / Capital Projects	0	0
Total Expenditures	**$ 50,205**	**$ 50,205**
EXCESS / (SHORTFALL)	**$ 2,705,256**	**$ 2,185,980**
Payment to Trustee	(2,539,928)	(2,096,562)
BALANCE	**$ 165,328**	**$ 89,419**
County Appraiser & Tax Collector Fee	(55,109)	(29,806)
Discounts for Early Payments	(110,218)	(59,612)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

As of 4/30/26

General Fund = $2,489,702

General fund balance includes reserve for Manasota Beach Road Improvements

Unit 3

		Fiscal Year 2025/2026 Annual Budget		Fiscal Year 2026/2027 Annual Budget
REVENUES				
O & M Assessments		626,117		426,011
O & M Direct Bill		0		0
Debt Assessments		1,348,158		1,345,956
Debt Direct Bill		0		0
Developer Contribution		0		0
Other Revenues / to fund irrigation litigation		0		0
Carry Over Funds from Prior Year		0		0
Total Revenues	**$**	**1,974,275**	**$**	**1,771,967**
EXPENDITURES				
Infrastructure Maintenance - note 1		412,600		270,000
Engineering		25,000		25,000
Management		22,500		22,500
Operations Administration		25,000		36,000
Legal		35,000		35,000
Assessment Roll		1,500		1,500
Audit Fees		3,000		3,000
Arbitrage Rebate Fee		1,500		1,500
Rents & Leases		0		0
Insurance		500		0
Legal Advertising		0		0
Miscellaneous		1,700		1,700
Postage		0		0
Office Supplies		0		0
Trustee Fees		3,750		3,750
Continuing Disclosure Fee		500		500
Website		0		0
Common Area Irrigation Water		56,000		0
Total Expenditures	**$**	**588,550**	**$**	**400,450**
EXCESS / (SHORTFALL)	**$**	**1,385,725**	**$**	**1,371,517**
Payment to Trustee		(1,267,269)		(1,265,199)
BALANCE	**$**	**118,457**	**$**	**106,318**
County Appraiser & Tax Collector Fee		(39,486)		(35,439)
Discounts for Early Payments		(78,971)		(70,879)
NET EXCESS / (SHORTFALL)	**$**	**-**	**$**	**-**

As of 4/30/26

General Fund Balance =	$591,028
Road Resurfacing Fund Balance =	$727,176

Note 1: See page 2 Infrastructure Maintenance Breakdown for detail

Unit 4

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	103,501	100,797
O & M Direct Bill	-1,586	-1,544
Debt Assessments	866,319	866,319
Debt Direct Bill	23,326	23,326
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 991,561**	**$ 988,898**
EXPENDITURES		
Infrastructure Maintenance - note 1	47,250	47,250
Engineering	2,500	5,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	10,000	5,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,500	1,500
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	1,700	1,700
Postage	0	0
Office Supplies	0	0
Trustee Fees	3,750	3,750
Continuing Disclosure Fee	500	500
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 95,705**	**$ 93,205**
EXCESS / (SHORTFALL)	**$ 895,856**	**$ 895,693**
Payment to Trustee	(837,666)	(837,666)
BALANCE	**$ 58,189**	**$ 58,027**
County Appraiser & Tax Collector Fee	(19,396)	(19,342)
Discounts for Early Payments	(38,793)	(38,685)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $332,135

Note 1: See page 2 Infrastructure Maintenance Breakdown for detail

Unit 5

		Fiscal Year 2025/2026 Annual Budget		Fiscal Year 2026/2027 Annual Budget
REVENUES				
O & M Assessments		0		0
O & M Direct Bill		0		0
Debt Assessments		0		0
Debt Direct Bill		3,625,720		3,625,720
Developer Contribution		66,672		67,872
Other Revenues		0		0
Carry Over Funds from Prior Year		0		0
Total Revenues	**$**	**3,692,392**	**$**	**3,693,592**
EXPENDITURES				
Infrastructure Maintenance - note 1		2,072		2,072
Engineering		2,500		2,500
Management		12,000		12,000
Operations Administration		0		0
Legal		0		0
Assessment Roll		0		0
Audit Fees		3,000		3,000
Arbitrage Rebate Fee		0		0
Rents & Leases		0		0
Insurance		0		0
Legal Advertising		0		0
Miscellaneous - note 2		40,000		41,200
Postage		0		0
Office Supplies		0		0
Trustee Fees - Note		800		800
Trustee Fees - Bonds		4,800		4,800
Continuing Disclosure Fee		1,500		1,500
Website		0		0
Contingency / Prev Shortfall		0		0
Total Expenditures	**$**	**66,672**	**$**	**67,872**
EXCESS / (SHORTFALL)	**$**	**3,625,720**	**$**	**3,625,720**
Payment to Trustee		(3,625,720)		(3,625,720)
BALANCE	**$**	**-**	**$**	**-**
County Appraiser & Tax Collector Fee		-		-
Discounts for Early Payments		-		-
NET EXCESS / (SHORTFALL)	**$**	**-**	**$**	**-**

* Fund Balance as of 4-30-26 = ($3,659)

Note 1 -The total cost of lake maintenance for the Braves pond is $7,400; however pursuant to the Drainage License Agreement, 28% of the total stormwater management costs are being allocated to this budget, and 72% of the costs are allocated to Unit 7 Budget

Note 2 - Per Fitch Ratings fee agreement. After FY 25/26 the Annual Fees will increase annually at a rate of 3.0% per year.

Unit 7

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	172,960	131,781
O & M Direct Bill	58,922	45,131
Debt Assessments	2,576,695	2,667,280
Debt Direct Bill	436,046	436,046
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 3,244,623**	**$ 3,280,238**
EXPENDITURES		
Infrastructure Maintenance - note 1	132,500	80,000
Engineering	20,000	20,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	15,000	15,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,500	1,500
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	5,000	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	17,000	17,000
Continuing Disclosure Fee	2,000	2,000
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 221,505**	**$ 169,005**
EXCESS / (SHORTFALL)	**$ 3,023,118**	**$ 3,111,233**
Payment to Trustee	(2,858,139)	(2,943,289)
BALANCE	**$ 164,979**	**$ 167,944**
County Appraiser & Tax Collector Fee	(54,993)	(55,981)
Discounts for Early Payments	(109,986)	(111,962)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $455,507

Notr 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 8

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	87,676	92,592
O & M Direct Bill	46,090	13,969
Debt Assessments	1,349,811	1,712,982
Debt Direct Bill	608,750	267,369
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 2,092,326**	**$ 2,086,912**
EXPENDITURES		
Infrastructure Maintenance - not 1	47,500	20,000
Engineering	20,000	20,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	10,000	10,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,500	1,500
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	10,000	10,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	10,000	10,000
Continuing Disclosure Fee	1,000	1,000
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 128,505**	**$ 101,005**
EXCESS / (SHORTFALL)	**$ 1,963,821**	**$ 1,985,907**
Payment to Trustee	(1,877,572)	(1,877,572)
BALANCE	**$ 86,249**	**$ 108,334**
County Appraiser & Tax Collector Fee	(28,750)	(36,111)
Discounts for Early Payments	(57,499)	(72,223)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $294,608

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 9

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	143,626	55,154
O & M Direct Bill	75,996	28,160
Debt Assessments	1,008,253	1,013,516
Debt Direct Bill	217,708	212,760
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 1,445,584**	**$ 1,309,591**
EXPENDITURES		
Infrastructure Maintenance - note 1	156,000	25,000
Engineering	5,000	5,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	10,000	10,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,000	1,000
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	5,000	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	5,000	5,000
Continuing Disclosure Fee	500	500
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 211,005**	**$ 80,005**
EXCESS / (SHORTFALL)	**$ 1,234,579**	**$ 1,229,586**
Payment to Trustee	(1,165,466)	(1,165,466)
BALANCE	**$ 69,113**	**$ 64,120**
County Appraiser & Tax Collector Fee	(23,038)	(21,373)
Discounts for Early Payments	(46,075)	(42,747)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $127,779

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 10

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	248,631	227,908
O & M Direct Bill	94,042	83,521
Debt Assessments	1,189,741	1,608,041
Debt Direct Bill	188,121	354,407
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 1,720,536**	**$ 2,273,877**
EXPENDITURES		
Infrastructure Maintenance - note 1	257,250	227,250
Engineering	15,000	15,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	10,000	10,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,000	1,000
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	5,000	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	10,000	10,000
Continuing Disclosure Fee	1,000	1,000
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 327,755**	**$ 297,755**
EXCESS / (SHORTFALL)	**$ 1,392,781**	**$ 1,976,122**
Payment to Trustee	(1,306,478)	(1,865,966)
BALANCE	**$ 86,302**	**$ 110,157**
County Appraiser & Tax Collector Fee	(28,767)	(36,719)
Discounts for Early Payments	(57,535)	(73,438)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $64,989

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 11

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	0	0
O & M Direct Bill	80,005	93,005
Debt Assessments	0	0
Debt Direct Bill	0	822,939
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 80,005**	**$ 915,944**
EXPENDITURES		
Infrastructure Maintenance - note 1	25,000	25,000
Engineering	5,000	5,000
Management	12,005	12,005
Operations Administration	12,000	25,000
Legal	10,000	10,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,000	1,000
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	5,000	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	5,000	5,000
Continuing Disclosure Fee	500	500
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 80,005**	**$ 93,005**
EXCESS / (SHORTFALL)	**$ -**	**$ 822,939**
Payment to Trustee	-	(822,939)
BALANCE	**$ -**	**$ -**
County Appraiser & Tax Collector Fee	-	-
Discounts for Early Payments	-	-
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = ($27,215)

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 12

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	0	64,555
O & M Direct Bill	211,005	114,323
Debt Assessments	0	412,553
Debt Direct Bill	712,850	835,280
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ 923,855**	**$ 1,426,712**
EXPENDITURES		
Infrastructure Maintenance - note 1	136,000	100,000
Engineering	20,000	20,000
Management	12,005	12,005
Operations Administration	12,000	12,000
Legal	15,000	15,000
Assessment Roll	1,500	1,500
Audit Fees	3,000	3,000
Arbitrage Rebate Fee	1,000	1,000
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	5,000	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	5,000	5,000
Continuing Disclosure Fee	500	500
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ 211,005**	**$ 175,005**
EXCESS / (SHORTFALL)	**$ 712,850**	**$ 1,251,707**
Payment to Trustee	(712,850)	(1,223,080)
BALANCE	**$ -**	**$ 28,627**
County Appraiser & Tax Collector Fee	-	(9,542)
Discounts for Early Payments	-	(19,084)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = ($30,474)

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Unit 13

	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES		
O & M Assessments	0	85,112
O & M Direct Bill	0	0
Debt Assessments	0	154,288
Debt Direct Bill	0	0
Developer Contribution	0	0
Other Revenues	0	0
Carry Over Funds from Prior Year	0	0
Total Revenues	**$ -**	**$ 239,400**
EXPENDITURES		
Infrastructure Maintenance - note 1	0	5,000
Engineering	0	20,000
Management	0	12,005
Operations Administration	0	12,000
Legal	0	15,000
Assessment Roll	0	1,500
Audit Fees	0	3,000
Arbitrage Rebate Fee	0	1,000
Rents & Leases	0	0
Insurance	0	0
Legal Advertising	0	0
Miscellaneous	0	5,000
Postage	0	0
Office Supplies	0	0
Trustee Fees	0	5,000
Continuing Disclosure Fee	0	500
Website	0	0
Contingency / Prev Shortfall	0	0
Total Expenditures	**$ -**	**$ 80,005**
EXCESS / (SHORTFALL)	**$ -**	**$ 159,395**
Payment to Trustee	-	(145,031)
BALANCE	**$ -**	**$ 14,364**
County Appraiser & Tax Collector Fee	-	(4,788)
Discounts for Early Payments	-	(9,576)
NET EXCESS / (SHORTFALL)	**$ -**	**$ -**

* Fund Balance as of 4-30-26 = $628

Note 1 - See page 2 Infrastructure Maintenance Breakdown for detail

Budget Comparison

	Fiscal Year 2024/2025 Actual	Fiscal Year 2025/2026 Annual Budget	Fiscal Year 2026/2027 Annual Budget
REVENUES			
O & M Assessments	8,691,738	7,509,602	8,988,212
O & M Direct Bill	652,148	564,474	384,465
Debt Assessments	10,104,275	13,568,576	13,721,945
Debt Direct Bill	1,959,788	5,812,522	7,323,725
Interest / Other Income	1,569,922	126,000	141,000
Bond Prepayments	243,133	0	0
Bond Prepayments Sent to Trustee	(243,133)	0	0
Developer Funding	236,781	66,672	67,872
PY Carry Over / Impact Fees	3,944,328	0	0
Total Revenues	**$ 27,158,981**	**$ 27,647,846**	**$ 30,627,219**
EXPENDITURES			
Infrastructure Maintenance	5,934,443	5,441,227	6,395,111
GIS Project	22,346	20,000	20,000
Engineering	462,282	217,000	269,500
Management	184,999	226,545	282,545
Operations Administration	179,000	241,000	347,000
Legal	360,701	285,000	295,000
Assessment Roll	22,000	25,000	26,500
Audit Fees	27,405	39,500	42,500
Arbitrage Rebate Fee	7,150	13,000	14,000
Rents & Leases	28,293	75,000	75,000
Insurance	181,871	200,500	180,000
Legal Advertising	16,872	10,000	10,000
Miscellaneous	92,556	101,800	108,000
Postage	7,010	3,000	10,000
Office Supplies	105,627	60,000	60,000
Trustee Fees	60,613	75,100	80,100
Continuing Disclosure Fee	10,500	10,000	10,500
Website	6,000	6,000	6,000
Contingency / Cap Proj	6,862,579	25,000	250,000
Common Area Irrig Water	97,204	241,500	185,500
Reimb / Uncollected Deficit	0	500,000	375,000
Total Expenditures	**14,669,451**	**7,816,172**	**9,042,256**
EXCESS / (SHORTFALL)	**$ 12,489,530**	**$ 19,831,674**	**$ 21,584,963**
Debt Payment to Trustee (All Units)	(11,572,625)	(18,566,983)	(20,222,353)
BALANCE	**$ 916,905**	**$ 1,264,690**	**$ 1,362,610**
County Appraiser & Tax Collector Fee	(95,493)	(421,564)	(454,203)
Discounts for Early Payments	(525,004)	(843,127)	(908,406)
NET EXCESS / (SHORTFALL)	**$ 296,408**	**$ -**	**$ -**

Unit 1 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest Income		0
Debt Collections		2,353,863
Total Revenues	**$**	**2,353,863**
EXPENDITURES		
Principal Payments		1,395,000
Interest Payments		958,863
Miscellaneous / Extra Redemption		0
Total Expenditures	**$**	**2,353,863**
Excess / (Shortfall)	**$**	**-**

Series 2017 Bond Information

Original Par Amount =	$32,165,000	Annual Principal Payments Due =	May 1st
Avarage Interest Rate =	4.47%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	July 2017		
Maturity Date =	May 2038		

Series 2019A-1

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest Income		0
Net Debt Collections		1,350,685
Total Revenues	**$**	**1,350,685**
EXPENDITURES		
Principal Payments		770,000
Interest Payments		560,913
Miscellaneous / Extra Redemption		19,772
Total Expenditures	**$**	**1,350,685**
Excess / (Shortfall)	**$**	**-**

Series 2019A-1 Bifurcated Bond Information

Original Par Amount =	$15,190,000	Annual Principal Payments Due =	May 1st
Interest Rate =	5.750%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	October 2019		
Maturity Date =	May 2036		

Series 2019A-2

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest Income		0
Net Debt Collections		745,877
Total Revenues	**$**	**745,877**
EXPENDITURES		
Principal Payments		430,000
Interest Payments		312,800
Miscellaneous / Extra Redemption		3,077
Total Expenditures	**$**	**745,877**
Excess / (Shortfall)	**$**	**-**

Series 2019A-2 Bifurcated Bond Information

Original Par Amount =	$12,830,000	Annual Principal Payments Due =	May 1st
Interest Rate =	5.750%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	October 2019		
Maturity Date =	May 2036		

Unit 3 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest Income		0
Net Debt Collections		1,265,199
Total Revenues	**$**	**1,265,199**
EXPENDITURES		
Principal Payments		745,000
Interest Payments		490,985
Miscellaneous / Extra Redemption		29,214
Total Expenditures	**$**	**1,265,199**
Excess / (Shortfall)	**$**	**-**

Series 2017 Bond Information

Original Par Amount =	$16,550,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	4.66%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	July 2017		
Maturity Date =	May 2037		

Unit 4 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest Income		0
Net Debt Collections		837,666
Total Revenues	**$**	**837,666**
EXPENDITURES		
Principal Payments		325,000
Interest Payments		512,163
Miscellaneous / Extra Redemption		504
Total Expenditures	**$**	**837,666**
Excess / (Shortfall)	**$**	**-**

Series 2016 Bond Information

Original Par Amount =	$13,090,000	Annual Principal Payments Due =	November 1st
Average Interest Rate =	4.88%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	October 2016		
Maturity Date =	November 2046		

Unit 5 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Direct Assessments - State of Florida		1,000,000
Direct Assessments - Atlanta Braves		2,625,720
Total Revenues	**$**	**3,625,720**
EXPENDITURES		
2017A Principal Payments		655,000
2017A Interest Payments		344,396
2017B Principal Payments		1,759,265
2017B Interest Payments		829,330
Other / Extra Redemption		37,729
Total Expenditures	**$**	**3,625,720**
Excess / (Shortfall)	**$**	**-**

Series 2017A Bond Information

Original Par Amount =	$13,955,000	Annual Principal Payments Due =	February 1st & August 1st
Average Interest Rate =	3.72%	Annual Interest Payments Due =	February 1st & August 1st
Issue Date =	December 2017		
Maturity Date =	February 2038		

Series 2017B Bond Information

Original Par Amount =	$27,500,000	Annual Principal Payments Due =	June 30th & December 30th
Average Interest Rate =	5.39%	Annual Interest Payments Due =	June 30th & December 30th
Issue Date =	December 2017		
Maturity Date =	December 2033		

Unit 7 - Debt Service

	Fiscal Year 2026/2027 Annual Budget
REVENUES	
Interest	0
Net Master Debt Collections	1,971,924
Net Village B Debt Collections	86,602
Net Village F1 & F5 Debt Collections	445,884
Net Village F3 & G-1B Debt Collections	353,728
Net Village G-1B PH 3 Debt Collections	85,150
Total Revenues	**$ 2,943,289**
EXPENDITURES	
2019 Master Principal Payments	635,000
2019 Master Interest Payments	1,333,719
2019 Village B Principal Payments	25,000
2019 Village B Interest Payments	56,869
2021 Village F1 & F5 Principal Payments	180,000
2021 Village F1 & F5 Interest Payments	261,350
2023 Village F3 & G-1B Principal Payments	70,000
2023 Village F3 & G-1B Interest Payments	283,725
2025 Village G-1B PH 3 Principal Payments	19,000
2025 Village G-1B PH 3 Interest Payments	65,576
Other / Extra Redemption	13,051
Total Expenditures	**$ 2,943,289**
Excess / (Shortfall)	**$ -**

Series 2019 Master Bond Information

Original Par Amount =	$31,040,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	4.90%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2019		
Maturity Date =	May 2050		

Series 2019 Village B Bond Information

Original Par Amount =	$1,320,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	4.90%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2019		
Maturity Date =	May 2050		

Series 2021 Village F1 & F5 Bond Information

Original Par Amount =	$7,975,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	3.79%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2021		
Maturity Date =	May 2051		

Series 2023 Village F3 & G-1B Bond Information

Original Par Amount =	$4,805,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	6.17%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	Oct 2023		
Maturity Date =	May 2054		

Series 2025 Village G-1B PH 3 Bond Information

Original Par Amount =	$1,258,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	6.17%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	Oct 2025		
Maturity Date =	May 2055		

Unit 8 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net Master Debt Collections		725,308
Net Neighborhood Debt Collections		1,152,264
Total Revenues	**$**	**1,877,572**
EXPENDITURES		
2021 Master Principal Payments		295,000
2021 Master Interest Payments		426,159
2022 Neighborhood Principal Payments		280,000
2022 Neighborhood Interest Payments		871,725
Other / Extra Redemption		4,688
Total Expenditures	**$**	**1,877,572**
Excess / (Shortfall)	**$**	**-**

Series 2021 Master Bond Information

Original Par Amount =	$13,000,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	3.79%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2021		
Maturity Date =	May 2051		

Series 2022 Neighborhood Bond Information

Original Par Amount =	$17,000,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.45%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	December 2022		
Maturity Date =	May 2053		

Unit 9 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net Master Debt Collections		1,165,466
Total Revenues	**$**	**1,165,466**
EXPENDITURES		
2023 Master Principal Payments		280,000
2023 Master Interest Payments		884,794
Other / Extra Redemption		672
Total Expenditures	**$**	**1,165,466**
Excess / (Shortfall)	**$**	**-**

Series 2023 Master Bond Information

Original Par Amount =	$17,130,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.53%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2023		
Maturity Date =	May 2053		

Unit 10 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net 2024 AA1 Debt Collections		1,306,478
Net 2025 AA2 Debt Collections		559,487
Total Revenues	**$**	**1,865,966**
EXPENDITURES		
2024 AA1 Principal Payments		305,000
2024 AA1 Interest Payments		1,002,594
2025 AA2 Principal Payments		135,000
2025 AA2 Interest Payments		423,363
Other / Extra Redemption		9
Total Expenditures	**$**	**1,865,966**
Excess / (Shortfall)	**$**	**-**

Series 2024 AA1 Bond Information

Original Par Amount =	$19,280,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.53%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2024		
Maturity Date =	May 2054		

Series 2025 AA2 Bond Information

Original Par Amount =	$8,360,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.37%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	November 2025		
Maturity Date =	May 2055		

Unit 11 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net Master Debt Collections		822,939
Total Revenues	**$**	**822,939**
EXPENDITURES		
2025 Master Principal Payments		0
2025 Master Interest Payments		822,938
Other / Extra Redemption		1
Total Expenditures	**$**	**822,939**
Excess / (Shortfall)	**$**	**-**

Series 2025 Master Bond Information

Original Par Amount =	$17,325,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	4.75%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	November 2025		
Maturity Date =	May 2032		

Unit 12 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net 2025 AA1 Debt Collections		712,850
Net 2026 AA2 Debt Collections		510,230
Total Revenues	**$**	**1,223,080**
EXPENDITURES		
2025 AA1 Principal Payments		145,000
2025 AA1 Interest Payments		567,588
2026 AA2 Principal Payments		115,000
2026 AA2 Interest Payments		393,518
Other / Extra Redemption		1,975
Total Expenditures	**$**	**1,223,080**
Excess / (Shortfall)	**$**	**-**

Series 2025 AA1 Bond Information

Original Par Amount =	$10,045,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.89%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	April 2025		
Maturity Date =	May 2055		

Series 2026 AA2 Bond Information

Original Par Amount =	$7,510,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.48%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	May 2026		
Maturity Date =	May 2056		

Unit 13 - Debt Service

		Fiscal Year 2026/2027 Annual Budget
REVENUES		
Interest		0
Net Master Debt Collections		145,031
Total Revenues	**$**	**145,031**
EXPENDITURES		
2025 Master Principal Payments		35,000
2025 Master Interest Payments		108,338
Other / Extra Redemption		1,694
Total Expenditures	**$**	**145,031**
Excess / (Shortfall)	**$**	**-**

Series 2025 Master Bond Information

Original Par Amount =	$2,145,000	Annual Principal Payments Due =	May 1st
Average Interest Rate =	5.37%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	Dec 2025		
Maturity Date =	May 2055		

Assessment Recap - District Proper

A Lot Type	B	C Units	F Total Fiscal Year 2025/2026 Assessment	G Total Fiscal Year 2025/2026 Assessment Per Unit	**F Total Fiscal Year 2026/2027 Projected Assessment**	**G Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Developed	Administrative		$ 18,766.04	$ 35.88	**$ 25,278.58**	**$ 45.55**
Lots In Unit 1 Only	Debt	555	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 18,766.04	$ 35.88	**$ 25,278.58**	**$ 45.55**
Developed	Administrative		$ 67,026.69	$ 35.88	**$ 85,081.78**	**$ 45.55**
Lots In Unit 2	Debt	1,868	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 67,026.69	$ 35.88	**$ 85,081.78**	**$ 45.55**
Developed	Administrative		$ 69,430.75	$ 35.88	**$ 88,133.42**	**$ 45.55**
Lots In Unit 3	Debt	1,935	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 69,430.75	$ 35.88	**$ 88,133.42**	**$ 45.55**
Developed	Administrative		$ 37,424.43	$ 35.88	**$ 47,505.51**	**$ 45.55**
Lots In Unit 4	Debt	1,043	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 37,424.43	$ 35.88	**$ 47,505.51**	**$ 45.55**
Developed	Administrative		$ 66,416.70	$ 35.88	**$ 96,149.69**	**$ 45.55**
Lots In Unit 7	Debt	2,111	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 66,416.70	$ 35.88	**$ 96,149.69**	**$ 45.55**
Developed	Administrative		$ 30,284.01	$ 35.88	**$ 51,650.29**	**$ 45.55**
Lots In Unit 8	Debt	1,134	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 30,284.01	$ 35.88	**$ 51,650.29**	**$ 45.55**
Developed	Administrative		$ 16,828.44	$ 35.88	**$ 21,634.82**	**$ 45.55**
Lots In Unit 9	Debt	475	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 16,828.44	$ 35.88	**$ 21,634.82**	**$ 45.55**
Developed	Administrative		$ 15,070.24	$ 35.88	**$ 26,052.88**	**$ 45.55**
Lots In Unit 10	Debt	572	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 15,070.24	$ 35.88	**$ 26,052.88**	**$ 45.55**
Developed	Administrative		$ -	$ 35.88	**$ -**	**$ 45.55**
Lots In Unit 11	Debt	0	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ -	$ 35.88	**$ -**	**$ 45.55**
Developed	Administrative		$ -	$ 35.88	**$ 8,244.01**	**$ 45.55**
Lots In Unit 12	Debt	181	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ -	$ 35.88	**$ 8,244.01**	**$ 45.55**
Developed	Administrative		$ -	$ 35.88	**$ 6,649.86**	**$ 45.55**
Lots In Unit 13	Debt	146	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ -	$ 35.88	**$ 6,649.86**	**$ 45.55**
Developed Lots	Administrative		$ -	$ 35.88	**$ -**	**$ 45.55**
In Sarasota County	Debt	0	$ -	$ -	**$ -**	**$ -**
(Not in Unit 1)	Sub-Total		$ -	$ 35.88	**$ -**	**$ 45.55**
All Other Acreage	Administrative		$ 426,093.12	$ 35.88	**$ 558,087.26**	**$ 45.55**
	Debt	12,253	$ -	$ -	**$ -**	**$ -**
	Sub-Total		$ 426,093.12	$ 35.88	**$ 558,087.26**	**$ 45.55**
Total		22,273	$ 747,340.43		**$ 1,014,468.09**	

Administrative Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Note: The Assessment is calculated by the assessable units. 1 unit = 1/2 acre or less portion.

There are 22,273.00 assessable units in the District.

Assessment Recap - Unit 1

A	B	C	F		G		F		G	
Lot Type		Units	Total Fiscal Year 2025/2026 Assessment		Total Fiscal Year 2025/2026 Assessment Per Unit		**Total Fiscal Year 2026/2027 Projected Assessment**		**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	
Developed Lots In Unit 1 Only	Administrative	555	$	183,848.74	$	351.53	**$**	**205,525.57**	**$**	**370.32**
	Debt		$	87,243.07	$	166.81	**$**	**76,399.35**	**$**	**137.66**
	Sub-Total		$	271,091.80	$	518.34	**$**	**281,924.91**	**$**	**507.97**
Developed Lots In Unit 2	Administrative	1,868	$	656,652.85	$	351.53	**$**	**691,750.92**	**$**	**370.32**
	Debt		$	311,606.22	$	166.81	**$**	**257,142.31**	**$**	**137.66**
	Sub-Total		$	968,259.07	$	518.34	**$**	**948,893.22**	**$**	**507.97**
Developed Lots In Unit 3	Administrative	1,935	$	680,205.17	$	351.53	**$**	**716,562.11**	**$**	**370.32**
	Debt		$	322,782.67	$	166.81	**$**	**266,365.29**	**$**	**137.66**
	Sub-Total		$	1,002,987.84	$	518.34	**$**	**982,927.40**	**$**	**507.97**
Developed Lots In Unit 4	Administrative	1,043	$	366,642.89	$	351.53	**$**	**386,239.94**	**$**	**370.32**
	Debt		$	173,985.70	$	166.81	**$**	**143,575.71**	**$**	**137.66**
	Sub-Total		$	540,628.59	$	518.34	**$**	**529,815.65**	**$**	**507.97**
Developed Lots In Unit 7	Admin / Maint	2,111	$	650,676.88	$	351.53	**$**	**781,737.79**	**$**	**370.32**
	Debt		$	308,770.40	$	166.81	**$**	**290,592.83**	**$**	**137.66**
	Sub-Total		$	959,447.29	$	518.34	**$**	**1,072,330.62**	**$**	**507.97**
Developed Lots In Unit 8	Administrative	1,134	$	296,688.97	$	351.53	**$**	**419,938.73**	**$**	**370.32**
	Debt		$	140,789.96	$	166.81	**$**	**156,102.45**	**$**	**137.66**
	Sub-Total		$	437,478.94	$	518.34	**$**	**576,041.17**	**$**	**507.97**
Developed Lots In Unit 9	Administrative	475	$	164,866.27	$	351.53	**$**	**175,900.26**	**$**	**370.32**
	Debt		$	78,235.18	$	166.81	**$**	**65,386.83**	**$**	**137.66**
	Sub-Total		$	243,101.45	$	518.34	**$**	**241,287.09**	**$**	**507.97**
Developed Lots In Unit 10	Administrative	572	$	-	$	351.53	**$**	**211,820.94**	**$**	**370.32**
	Debt		$	-	$	166.81	**$**	**78,739.51**	**$**	**137.66**
	Sub-Total		$	-	$	518.34	**$**	**290,560.45**	**$**	**507.97**
Developed Lots In Unit 11	Administrative	0	$	-	$	351.53	**$**	**-**	**$**	**370.32**
	Debt		$	-	$	166.81	**$**	**-**	**$**	**137.66**
	Sub-Total		$	-	$	518.34	**$**	**-**	**$**	**507.97**
Developed Lots In Unit 12	Administrative	181	$	-	$	351.53	**$**	**67,027.26**	**$**	**370.32**
	Debt		$	-	$	166.81	**$**	**24,915.82**	**$**	**137.66**
	Sub-Total		$	-	$	518.34	**$**	**91,943.08**	**$**	**507.97**
Developed Lots In Unit 13	Administrative	146	$	-	$	-	**$**	**54,066.19**	**$**	**370.32**
	Debt		$	-	$	-	**$**	**20,097.85**	**$**	**137.66**
	Sub-Total		$	-	$	-	**$**	**74,164.03**	**$**	**507.97**
All Other Unit 1 Acreage	Administrative	8,171	$	2,179,117.23	$	351.53	**$**	**3,025,854.78**	**$**	**370.32**
	Debt		$	1,034,072.25	$	166.81	**$**	**1,124,791.10**	**$**	**137.66**
	Sub-Total		$	3,213,189.48	$	518.34	**$**	**4,150,645.89**	**$**	**507.97**
Total Admin / Maint			$	5,326,340.43			**$**	**6,736,424.47**		
Total Debt			$	2,527,546.81			**$**	**2,504,109.04**		
Total		18,191	$	7,853,887.23			**$**	**9,240,533.51**		

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Note: The Assessment is calculated by the assessable units as shown in Exhibit D of the Unit 1 Report Of Engineer.

There are 18,191.00 assessable units in Unit 1.

Assessment Recap - Unit 2 (Total Gross)

A Lot Type	B	C Percentage	E Admin / Maint Assessment Allocation	F Units	I Total Fiscal Year 2025/2026 Per Unit	H **Total Fiscal Year 2026/2027 Projected Assessment**	I **Total Fiscal Year 2026/2027 Projected Per Unit**
				2019 A-1			
Island Walk	Admin / Maint			1,750	$ 7.24	**$ 12,673.74**	**$ 7.24**
Single	Debt	23.73%	12,673.74	1,747	$ 379.89	**$ 663,667.83**	**$ 379.89**
Family	Sub-Total				$ 387.13	**$ 676,341.57**	**$ 387.13**
Island Walk	Admin / Maint				$ 7.20	**$ 850.17**	**$ 7.20**
Multi	Debt	1.59%	850.17	118	$ 378.22	**$ 44,629.96**	**$ 378.22**
Family	Sub-Total				$ 385.42	**$ 45,480.13**	**$ 385.42**
Gran Paradiso	Admin / Maint			1,090	$ 8.08	**$ 8,808.28**	**$ 8.08**
Single	Debt	16.49%	8,808.28	1,059	$ 424.10	**$ 449,121.90**	**$ 424.10**
Family	Sub-Total				$ 432.18	**$ 457,930.18**	**$ 432.18**
Gran Paradiso	Admin / Maint			260	$ 6.89	**$ 1,790.87**	**$ 6.89**
Multi	Debt	3.35%	1,790.87	259	$ 361.34	**$ 93,587.06**	**$ 361.34**
Family (3 BDR)	Sub-Total				$ 368.23	**$ 95,377.93**	**$ 368.23**
Gran Paradiso	Admin / Maint			585	$ 6.14	**$ 3,593.25**	**$ 6.14**
Multi	Debt	6.73%	3,593.25	577	$ 322.17	**$ 185,892.09**	**$ 322.17**
Family (2 BDR)	Sub-Total				$ 328.31	**$ 189,485.34**	**$ 328.31**
Preserve	Admin / Maint				$ 7.24	**$ 796.63**	**$ 7.24**
Single	Debt	1.49%	796.63	110	$ -	**$ -**	**$ -**
Family	Sub-Total				$ 7.24	**$ 796.63**	**$ 7.24**
Preserve	Admin / Maint				$ 7.20	**$ 814.15**	**$ 7.20**
Multi	Debt	1.52%	814.15	113	$ -	**$ -**	**$ -**
Family	Sub-Total				$ 7.20	**$ 814.15**	**$ 7.20**
				2019 A-2			
Thomas 167 *	Admin / Maint				$ 227.36	**$ 11,786.59**	**$ 227.36**
51.84 Acres	Debt	22.07%	11,786.59	51.84	$ 11,933.00	**$ -**	**$ -**
Sold	Sub-Total				$ 375.94	**$ 11,786.59**	**$ 227.36**
Thomas 167 *	Admin / Maint				$ 227.36	**$ 12,295.89**	**$ 227.36**
54.08 Acres	Debt	23.02%	12,295.89	54.08	$ 11,933.00	**$ 793,486.13**	**$ 14,672.45**
	Sub-Total				$ 336.02	**$ 805,782.02**	**$ 14,899.82**
						$ 53,409.57	
						$ 2,230,384.97	
Total		100.00%	$ 53,409.57	4,131		**$ 2,282,183.76**	

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Notes:
* Thomas 167 was originally referred to as the "Town Center" in the Unit 2 Methodology and included Town Center Residential and Town Center Commercial
The Debt Assessment is calculated by the WVID Unit 2 Amended & Restated Final MR Rev 09-25-19
The Admin / Maint Assessment is calculated by the WVID Unit 2 Amended & Restated Final MR Rev 09-25-19 percentages

Methodology Report Attached.

There are 43 units with pre-paid bonds.
- 3 unit in Island Walk Single Family
- 31 unit in the Gran Paradiso Single Family
- 9 unit in the Gran Paradiso Multi Family

Assessment Recap - Unit 2 (Collection Method)

A	B	C	D	E	F	G	H	I

TOTAL GROSS

2019 A-1

Lot Type		Units	Total Fiscal Year 2026/2027 Projected Assessment	Total Fiscal Year 2026/2027 Projected Per Unit	ISLAND WALK ON ROLL GROSS (Units)	ISLAND WALK ON ROLL GROSS (Assessment)	ISLAND WALK ON ROLL GROSS (Per Unit)	ISLAND WALK DIRECT BILL GROSS
Island Walk	Admin / Maint	1,750	$ 12,673.74	$ 7.24	1,750	$ 12,673.74	$ 7.24	$ -
Single	Debt	1,747	$ 663,667.83	$ 379.89	1,747	$ 663,667.83	$ 379.89	$ -
Family	Sub-Total		$ 676,341.57	$ 387.13		$ 676,341.57	$ 387.13	$ -
Island Walk	Admin / Maint		$ 850.17	$ 7.20		$ 850.17	$ 7.20	$ -
Multi	Debt	118	$ 44,629.96	$ 378.22	118	$ 44,629.96	$ 378.22	$ -
Family	Sub-Total		$ 45,480.13	$ 385.42		$ 45,480.13	$ 385.42	$ -
						$ 13,523.91		$ -
						$ 708,297.79		$ -

Island Walk Direct Bill Net
$ -
$ -

Lot Type		Units	Projected Assessment	Projected Per Unit	GRAN PARADISO ON ROLL GROSS (Units)	GRAN PARADISO ON ROLL GROSS (Assessment)	GRAN PARADISO ON ROLL GROSS (Per Unit)	GRAN PARADISO DIRECT BILL GROSS
Gran Paradiso	Admin / Maint	1,090	$ 8,808.28	$ 8.08	1,090	$ 8,808.28	$ 8.08	$ -
Single	Debt	1,059	$ 449,121.90	$ 424.10	1,059	$ 449,121.90	$ 424.10	$ -
Family	Sub-Total		$ 457,930.18	$ 432.18		$ 457,930.18	$ 432.18	$ -
			$ -	$ -				
Gran Paradiso	Admin / Maint	280	$ 1,790.87	$ 6.89	260	$ 1,790.87	$ 6.89	$ -
Multi	Debt	259	$ 93,587.06	$ 361.34	259	$ 93,587.06	$ 361.34	$ -
Family (3 BDR)	Sub-Total		$ 95,377.93	$ 368.23		$ 95,377.93	$ 368.23	$ -
Gran Paradiso	Admin / Maint	280	$ 3,593.25	$ 6.14	585	$ 3,593.25	$ 6.14	$ -
Multi	Debt	577	$ 185,892.09	$ 322.17	577	$ 185,892.09	$ 322.17	$ -
Family (2 BDR)	Sub-Total		$ 189,485.34	$ 328.31		$ 189,485.34	$ 328.31	$ -
						$ 14,192.40		$ -
						$ 728,601.05		$ -

Gran Paradiso Direct Bill Net
$ -
$ -

Lot Type		Units	Projected Assessment	Projected Per Unit	PRESERVE ON ROLL GROSS (Units)	PRESERVE ON ROLL GROSS (Assessment)	PRESERVE ON ROLL GROSS (Per Unit)	PRESERVE DIRECT BILL GROSS
Preserve	Admin / Maint		$ 796.63	$ 7.24		$ 796.63	$ 7.24	$ -
Single	Debt	110	$ -	$ -	110	$ -	$ -	$ -
Family	Sub-Total		$ 796.63	$ 7.24		$ 796.63	$ 7.24	$ -
Preserve	Admin / Maint		$ 814.15	$ 7.20		$ 814.15	$ 7.20	$ -
Multi	Debt	113	$ -	$ -	113	$ -	$ -	$ -
Family	Sub-Total		$ 814.15	$ 7.20		$ 814.15	$ 7.20	$ -
						$ 1,610.78		$ -
						$ -		$ -

Preserve Direct Bill Net
$ -
$ -

2019 A-2

Lot Type		Units	Projected Assessment	Projected Per Unit	TOWN CENTER ON ROLL GROSS (Units)	TOWN CENTER ON ROLL GROSS (Assessment)	TOWN CENTER ON ROLL GROSS (Per Unit)	TOWN CENTER DIRECT BILL GROSS
Thomas 167 *	Admin / Maint		$ 11,786.59	$ 227.36		$ 11,786.59	$ 227.36	$ -
Multi	Debt	52	$ -	$ -	52	$ -	$ -	$ -
Family (3 BDR)	Sub-Total		$ 11,786.59	$ 227.36		$ 11,786.59	$ 227.36	$ -
				$ -				
Thomas 167 *	Admin / Maint		$ 12,295.89	$ 227.36	0	$ 12,295.89	$ 227.36	$ -
Multi	Debt	54	$ 793,486.13	$ 14,672.45	54	$ -	$ 14,672.45	$ 793,486.13
Family (2 BDR)	Sub-Total		$ 805,782.02	$ 14,899.82		$ 12,295.89	$ 14,899.82	$ 793,486.13
			$ 53,409.57			$ 24,082.49		$ -
			$ 2,230,384.97			$ -		$ 793,486.13
			$ -					
Total		3,847	$ 2,282,183.76					

	Non Preforming Direct Bill Net
$ 22,637.54	$ -
$ -	$ 745,876.96

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Notes:
* Thomas 167 was originally referred to as the "Town Center" in the Unit 2 Methodology and included Town Center Residential and Town Center Commercial
The Debt Assessment is calculated by the WVID Unit 2 Amended & Restated Final MR Rev 09-25-19
The Admin / Maint Assessment is calculated by the WVID Unit 2 Amended & Restated Final MR Rev 09-25-19 percentages

Methodology Report Attached.

There are 43 units with pre-paid bonds.
3 unit in Island Walk Single Family
31 unit in the Gran Paradiso Single Family
9 unit in the Gran Paradiso Multi Family

Assessment Recap - Unit 3 (Total Gross)

A	B	C	D	G	F	G
Category	Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Pre Lennar	2 Bdr Sam 35	Admin / Maint	5	$ 323.57	**$ 1,100.80**	**$ 220.16**
		Debt	4	$ 1,093.10	**$ 4,372.40**	**$ 1,093.10**
		Sub-Total		$ 1,416.67	**$ 5,473.20**	**$ 1,313.26**
	3 Bdr Sam 70	Admin / Maint	6	$ 323.57	**$ 1,320.96**	**$ 220.16**
		Debt	5	$ 1,432.12	**$ 7,160.60**	**$ 1,432.12**
		Sub-Total		$ 1,755.69	**$ 8,481.56**	**$ 1,652.28**
	3 Bdr Sam 80	Admin / Maint	5	$ 323.57	**$ 1,100.80**	**$ 220.16**
		Debt	4	$ 1,559.05	**$ 6,236.20**	**$ 1,559.05**
		Sub-Total		$ 1,882.62	**$ 7,337.00**	**$ 1,779.21**
	3 Bdr Lee 45	Admin / Maint		$ 323.57	**$ 880.64**	**$ 220.16**
		Debt	4	$ 1,227.41	**$ 4,909.64**	**$ 1,227.41**
		Sub-Total		$ 1,550.98	**$ 5,790.28**	**$ 1,447.57**
	3 Bdr Lee 65	Admin / Maint	10	$ 323.57	**$ 2,201.61**	**$ 220.16**
		Debt	8	$ 1,380.47	**$ 11,043.76**	**$ 1,380.47**
		Sub-Total		$ 1,704.04	**$ 13,245.37**	**$ 1,600.63**
Total	**Pre Lennar**		**30**	Gross	**$ 6,604.82** **$ 33,722.60**	**Gross**
Lennar	35'	Admin / Maint	333	$ 323.57	**$ 73,313.46**	**$ 220.16**
		Debt	326	$ 521.28	**$ 169,937.28**	**$ 521.28**
		Sub-Total		$ 844.85	**$ 243,250.74**	**$ 741.44**
	Townhome	Admin / Maint	252	$ 323.57	**$ 55,480.46**	**$ 220.16**
		Debt	251	$ 521.28	**$ 130,841.28**	**$ 521.28**
		Sub-Total		$ 844.85	**$ 186,321.74**	**$ 741.44**
	Coach	Admin / Maint	260	$ 323.57	**$ 57,241.74**	**$ 220.16**
		Debt	259	$ 627.66	**$ 162,563.94**	**$ 627.66**
		Sub-Total		$ 951.23	**$ 219,805.68**	**$ 847.82**
	45'	Admin / Maint		$ 323.57	**$ 12,989.47**	**$ 220.16**
		Debt	59	$ 627.66	**$ 37,031.94**	**$ 627.66**
		Sub-Total		$ 951.23	**$ 50,021.41**	**$ 847.82**
	52'	Admin / Maint	337	$ 323.57	**$ 74,194.10**	**$ 220.16**
		Debt	331	$ 734.04	**$ 242,967.24**	**$ 734.04**
		Sub-Total		$ 1,057.61	**$ 317,161.34**	**$ 954.20**
	62'	Admin / Maint	289	$ 323.57	**$ 63,626.40**	**$ 220.16**
		Debt	277	$ 840.42	**$ 232,796.34**	**$ 840.42**
		Sub-Total		$ 1,163.99	**$ 296,422.74**	**$ 1,060.58**
	65'	Admin / Maint	53	$ 323.57	**$ 11,668.51**	**$ 220.16**
		Debt	52	$ 840.42	**$ 43,701.84**	**$ 840.42**
		Sub-Total		$ 1,163.99	**$ 55,370.35**	**$ 1,060.58**
	70'	Admin / Maint	56	$ 323.57	**$ 12,328.99**	**$ 220.16**
		Debt	55	$ 840.42	**$ 46,223.10**	**$ 840.42**
		Sub-Total		$ 1,163.99	**$ 58,552.09**	**$ 1,060.58**
	75'	Admin / Maint	201	$ 323.57	**$ 43,371.63**	**$ 220.16**
		Debt	197	$ 946.81	**$ 186,521.57**	**$ 946.81**
		Sub-Total		$ 1,270.38	**$ 229,893.20**	**$ 1,166.97**
	80'	Admin / Maint	65	$ 323.57	**$ 14,310.43**	**$ 220.16**
		Debt	63	$ 946.81	**$ 59,649.03**	**$ 946.81**
		Sub-Total		$ 1,270.38	**$ 73,959.46**	**$ 1,166.97**
Total	**Lennar**		**1,905**	Gross	**$ 418,525.18** **$ 1,312,233.56**	**Gross**
TOTAL GROSS			**1,935**	Total Gross	**$ 426,010.64** **$ 1,345,956.16**	**Total Gross**
TOTAL NET			**1,935**	Total Net	**$ 400,450.00** **$ 1,265,198.79**	**Total Net**

Assessment is calculated by the 2014 Revised Unit 3 Special Methodology Report

Revised Methodology Report Tables 2 & 3 Attached

There are 40 units with pre-paid bonds.

1 unit is a Gran Paradiso 2 BDR Sam 35, 1 unit is a Gran Paradiso 3 BDR Sam 70, 1 unit is a Gran Paradiso 3 BDR Sam 80, 2 units are Wetherington 3 BDR Lee 65, 6 units are SF 52', 12 units are SF 62', 1 unit is a SF 65', 4 units are SF 75', 7 units are SF 35', 1 unit is a Townhome, 1 Unit is a 70', and 2 units are SF 80', and 1 unit is a Coach.

Assessment Recap - Unit 4 (Total Gross)

A	B	C	D	G	F	G
Subdivision	Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Renaissance	35' Villas	Admin / Maint		$ 99.23	**$ 21,647.71**	**$ 96.64**
		Debt	224	$ 678.03	**$ 151,879.15**	**$ 678.03**
		Sub-Total		$ 777.27	**$ 173,526.86**	**$ 774.67**
	50' SF	Admin / Maint	273	$ 99.23	**$ 26,383.15**	**$ 96.64**
		Debt	272	$ 998.94	**$ 272,709.57**	**$ 998.94**
		Sub-Total		$ 1,098.17	**$ 299,092.72**	**$ 1,095.58**
	60' SF	Admin / Maint		$ 99.23	**$ 18,651.82**	**$ 96.64**
		Debt	193	$ 1,212.87	**$ 234,084.36**	**$ 1,212.87**
		Sub-Total		$ 1,312.11	**$ 252,736.19**	**$ 1,309.51**
Total	**Renaissance**		**690**	Gross	**$ 66,682.69** **$ 658,673.09**	**Gross**
Oasis	60' SF	Admin / Maint		$ 99.23	**$ 8,891.02**	**$ 96.64**
		Debt	92	$ 829.89	**$ 76,350.21**	**$ 829.89**
		Sub-Total		$ 929.13	**$ 85,241.24**	**$ 926.54**
	70' SF	Admin / Maint		$ 99.23	**$ 4,252.23**	**$ 96.64**
		Debt	44	$ 980.00	**$ 43,120.00**	**$ 980.00**
		Sub-Total		$ 1,079.23	**$ 47,372.23**	**$ 1,076.64**
Total	**Oasis**		**136**	Gross	**$ 13,143.25** **$ 119,470.21**	**Gross**
Preserve	33' Villas	Admin / Maint		$ 99.23	**$ 8,697.74**	**$ 96.64**
		Debt	90	$ 424.61	**$ 38,214.57**	**$ 424.61**
		Sub-Total		$ 523.84	**$ 46,912.32**	**$ 521.25**
	50' SF	Admin / Maint		$ 99.23	**$ 10,630.57**	**$ 96.64**
		Debt	110	$ 679.79	**$ 74,776.60**	**$ 679.79**
		Sub-Total		$ 779.02	**$ 85,407.17**	**$ 776.43**
Total	**Preserve**		**200**	Gross	**$ 19,328.31** **$ 112,991.17**	**Gross**
TOTAL GROSS			**1,026**	Total Gross	**$ 99,154.26** **$ 891,134.47**	**Total Gross**
TOTAL NET			**1,026**	Total Net	**$ 93,205.00** **$ 837,666.40**	**Total Net**

Assessment is calculated by the 2016 Unit 4 Special Methodology Report

Methodology Report Table F Data Attached

There is 1 unit with pre-paid bonds.
1 unit is a Renaissance 50'

Assessment Recap - Unit 4 (Collection Method)

A	B	C	D	E	F	G	H	I	J	
		TOTAL GROSS				**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Subdivision	Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Fiscal Year 2026/2027 Platted Total Assessments**	**Fiscal Year 2026/2027 Platted Per Unit Assessments**		
Renaissance	35' Villas	Admin / Maint		$ 21,647.71	$ 96.64		$ 26,673.07	$ 96.64	$ (5,025.36)	
		Debt	224	$ 151,879.15	$ 678.03	276	$ 187,136.81	$ 678.03	$ (35,257.66)	
		Sub-Total		$ 173,526.86	$ 774.67		$ 213,809.88	$ 774.67	$ (40,283.02)	
	50' SF	Admin / Maint	273	$ 26,383.15	$ 96.64	251	$ 24,257.04	$ 96.64	$ 2,126.11	
		Debt	272	$ 272,709.57	$ 998.94	250	$ 249,734.04	$ 998.94	$ 22,975.53	
		Sub-Total		$ 299,092.72	$ 1,095.58		$ 273,991.08	$ 1,095.58	$ 25,101.65	
	60' SF	Admin / Maint		$ 18,651.82	$ 96.64		$ 14,882.80	$ 96.64	$ 3,769.02	
		Debt	193	$ 234,084.36	$ 1,212.87	154	$ 186,782.34	$ 1,212.87	$ 47,302.02	
		Sub-Total		$ 252,736.19	$ 1,309.51		$ 201,665.14	$ 1,309.51	$ 51,071.04	
Total	**Renaissance**		**690**	**$ 66,682.69**	**Gross**	**681**	**$ 65,812.91**	**Platted On Roll Gross**	**$ 869.77**	**Direct Bill Gross**
				$ 658,673.09			**$ 623,653.19**		**$ 35,019.89**	
Oasis	60' SF	Admin / Maint		$ 8,891.02	$ 96.64		$ 7,344.76	$ 96.64	$ 1,546.27	
		Debt	92	$ 76,350.21	$ 829.89	76	$ 63,071.91	$ 829.89	$ 13,278.30	
		Sub-Total		$ 85,241.24	$ 926.54		$ 70,416.67	$ 926.54	$ 14,824.56	
	50' SF	Admin / Maint		$ -	$ 96.64		$ 1,642.91	$ 96.64	$ (1,642.91)	
		Debt	0	$ -	$ 691.58	17	$ 11,756.86	$ 691.58	$ (11,756.86)	
		Sub-Total		$ -	$ 788.22		$ 13,399.77	$ 788.22	$ (13,399.77)	
	70' SF	Admin / Maint		$ 4,252.23	$ 96.64		$ 4,445.51	$ 96.64	$ (193.28)	
		Debt	44	$ 43,120.00	$ 980.00	46	$ 45,080.00	$ 980.00	$ (1,960.00)	
		Sub-Total		$ 47,372.23	$ 1,076.64		$ 49,525.51	$ 1,076.64	$ (2,153.28)	
Total	**Oasis**		**136**	**$ 13,143.25**	**Gross**	**139**	**$ 13,433.18**	**Platted On Roll Gross**	**$ (289.92)**	**Direct Bill Gross**
				$ 119,470.21			**$ 119,908.77**		**$ (438.56)**	
Preserve	33' Villas	Admin / Maint		$ 8,697.74	$ 96.64		$ 10,920.50	$ 96.64	$ (2,222.76)	
		Debt	90	$ 38,214.57	$ 424.61	113	$ 47,980.52	$ 424.61	$ (9,765.95)	
		Sub-Total		$ 46,912.32	$ 521.25		$ 58,901.02	$ 521.25	$ (11,988.70)	
	50' SF	Admin / Maint		$ 10,630.57	$ 96.64		$ 10,630.57	$ 96.64	$ -	
		Debt	110	$ 74,776.60	$ 679.79	110	$ 74,776.60	$ 679.79	$ -	
		Sub-Total		$ 85,407.17	$ 776.43		$ 85,407.17	$ 776.43	$ -	
Total	**Preserve**		**200**	**$ 19,328.31**	**Gross**	**223**	**$ 21,551.07**	**Platted On Roll Gross**	**$ (2,222.76)**	**Direct Bill Gross**
				$ 112,991.17			**$ 122,757.12**		**$ (9,765.95)**	
TOTAL GROSS			**1,026**	**$ 99,154.26**	**Total Gross**	**1,043**	**$ 100,797.16**	**Total Platted On Roll Gross**	**$ (1,642.91)**	**Total Direct Bill Gross**
				$ 891,134.47			**$ 866,319.08**		**$ 24,815.38**	
TOTAL NET			**1,026**	**$ 93,205.00**	**Total Net**	**1,043**	**$ 94,749.33**	**Total Platted On Roll Net**	**$ (1,544.33)**	**Total Direct Bill Net**
				$ 837,666.40			**$ 814,339.94**		**$ 23,326.46**	

Assessment is calculated by the 2016 Unit 4 Special Methodology Report

Methodology Report Table F Data Attached

There is 1 unit with pre-paid bonds.
1 unit is a Renaissance 50'

Assessment Recap - Unit 7 (Total Gross)

A	B	C	D	E	F
Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**

Unit 7 Master

Product Type		Total Units	2025/2026 Assessment Per Unit	2026/2027 Projected Assessment	2026/2027 Projected Assessment Per Unit
50' Single Family	Admin / Maint	1,897	$ 81.93	**$ 118,590.57**	**$ 62.51**
	Debt	1,894	$ 830.00	**$ 1,571,771.00**	**$ 830.00**
	Sub-Total		$ 911.93	**$ 1,690,361.57**	**$ 892.51**
74' Single Family	Admin / Maint		$ 81.93	**$ 4,813.64**	**$ 62.51**
	Debt	77	$ 1,228.40	**$ 94,586.80**	**$ 1,228.40**
	Sub-Total		$ 1,310.33	**$ 99,400.44**	**$ 1,290.91**
Coach	Admin / Maint		$ 81.93	**$ 13,503.20**	**$ 62.51**
	Debt	216	$ 622.50	**$ 134,460.00**	**$ 622.50**
	Sub-Total		$ 704.43	**$ 147,963.20**	**$ 685.01**
2-Story Units	Admin / Maint		$ 81.93	**$ 18,504.38**	**$ 62.51**
	Debt	296	$ 456.50	**$ 135,124.00**	**$ 456.50**
	Sub-Total		$ 538.43	**$ 153,628.38**	**$ 519.01**
4-Story Units	Admin / Maint		$ 81.93	**$ 24,380.77**	**$ 62.51**
	Debt	390	$ 415.00	**$ 161,850.00**	**$ 415.00**
	Sub-Total		$ 496.93	**$ 186,230.77**	**$ 477.51**
Total		**2,876**		**$ 179,792.55** **$ 2,097,791.80**	**Gross**

Unit 7 Village B

Product Type		Total Units	2025/2026 Assessment Per Unit	2026/2027 Projected Assessment	2026/2027 Projected Assessment Per Unit
50 ' Single Family	Admin / Maint				
	Debt	111	$ 830.00	**$ 92,130.00**	**$ 830.00**
	Sub-Total		$ 830.00	**$ 92,130.00**	**$ 830.00**
Total		**111**		**$ 92,130.00**	**Gross**

Unit 7 Village F1 & F5

Product Type		Total Units	2025/2026 Assessment Per Unit	2026/2027 Projected Assessment	2026/2027 Projected Assessment Per Unit
F1 - 37 ' Single Family *0.75 ERU*	Admin / Maint				
	Debt	102	$ 622.50	**$ 63,495.00**	**$ 622.50**
	Sub-Total		$ 622.50	**$ 63,495.00**	**$ 622.50**
F1 - 50 ' Single Family	Admin / Maint				
	Debt	92	$ 830.00	**$ 76,360.00**	**$ 830.00**
	Sub-Total		$ 830.00	**$ 76,360.00**	**$ 830.00**
F1 - 60 ' Single Family	Admin / Maint				
	Debt	76	$ 996.00	**$ 75,696.00**	**$ 996.00**
	Sub-Total		$ 996.00	**$ 75,696.00**	**$ 996.00**
F5 - Dup/Paired Villa	Admin / Maint				
	Debt	158	$ 498.00	**$ 78,684.00**	**$ 498.00**
	Sub-Total		$ 498.00	**$ 78,684.00**	**$ 498.00**
F5 - 40 ' Single Family	Admin / Maint				
	Debt	115	$ 664.00	**$ 76,360.00**	**$ 664.00**
	Sub-Total		$ 664.00	**$ 76,360.00**	**$ 664.00**
F5 - 50 ' Single Family	Admin / Maint				
	Debt	125	$ 830.00	**$ 103,750.00**	**$ 830.00**
	Sub-Total		$ 830.00	**$ 103,750.00**	**$ 830.00**
Total		**668**		**$ 474,345.00**	**Gross**

Unit 7 Village F3 & G1-B

Product Type		Total Units	2025/2026 Assessment Per Unit	2026/2027 Projected Assessment	2026/2027 Projected Assessment Per Unit
F3 - 50' SF	Admin / Maint				
	Debt	97	$ 829.60	**$ 80,471.20**	**$ 829.60**
	Sub-Total		$ 829.60	**$ 80,471.20**	**$ 829.60**
F3 - 60' SF	Admin / Maint				
	Debt	109	$ 995.52	**$ 108,511.68**	**$ 995.52**
	Sub-Total		$ 995.52	**$ 108,511.68**	**$ 995.52**
G-1B - Paired Villa	Admin / Maint				
	Debt	30	$ 497.76	**$ 14,932.80**	**$ 497.76**
	Sub-Total		$ 497.76	**$ 14,932.80**	**$ 497.76**
G-1B - 40' SF	Admin / Maint				
	Debt	41	$ 663.68	**$ 27,210.88**	**$ 663.68**
	Sub-Total		$ 663.68	**$ 27,210.88**	**$ 663.68**
G-1B - 50' SF	Admin / Maint				
	Debt	175	$ 829.60	**$ 145,180.00**	**$ 829.60**
	Sub-Total		$ 829.60	**$ 145,180.00**	**$ 829.60**
Total		**452**		**$ 376,306.56**	**Gross**

Unit 7 Village G1-B PH 3

Product Type		Total Units	2025/2026 Assessment Per Unit	2026/2027 Projected Assessment	2026/2027 Projected Assessment Per Unit
G-1B - Paired Villa	Admin / Maint				
	Debt	66	$ -	**$ 32,853.48**	**$ 497.78**
	Sub-Total		$ -	**$ 32,853.48**	**$ 497.78**
G-1B - 40' SF	Admin / Maint				
	Debt	76	$ -	**$ 49,552.76**	**$ 652.01**
	Sub-Total		$ -	**$ 49,552.76**	**$ 652.01**
G-1B - 50' SF	Admin / Maint				
	Debt	10	$ -	**$ 8,179.30**	**$ 817.93**
	Sub-Total		$ -	**$ 8,179.30**	**$ 817.93**
Total		**152**		**$ 90,585.54**	**Gross**

There 3 units unit with pre-paid bonds.

1 x 65' F4, 2 x 50' Antigua

Assessment Recap - Unit 7 (Collection Method)

A	B	C	E	F	G	H	I	J	
	TOTAL GROSS					PLATTED ON ROLL GROSS		DIRECT BILL GROSS	
Product Type		Total Units	Total Fiscal Year 2026/2027 Projected Assessment	Total Fiscal Year 2026/2027 Projected Assess Per Unit	Platted Units	Total Fiscal Year 2026/2027 Platted Assessment	Total Fiscal Year 2026/2027 Platted Assess Per Unit		
Unit 7 Master									
50' Single Family or 50' SF Equivalents	Admin / Maint	1,897	$ 118,590.57	$ 62.51	2,108.00	$ 131,781.19	$ 62.51	$ (13,190.62)	
	Debt	1,894	$ 1,571,771.00	$ 830.00	1,969.97	$ 1,635,075.10	$ 830.00	$ (63,304.10)	
	Sub-Total		$ 1,690,361.57	$ 892.51		$ 1,766,856.29	$ 892.51	$ (76,494.72)	
74' Single Family	Admin / Maint		$ 4,813.64	$ 62.51		$ -	$ 62.51	$ 4,813.64	
	Debt	77	$ 94,586.80	$ 1,228.40	0.00	$ -	$ 1,228.40	$ 94,586.80	
	Sub-Total		$ 99,400.44	$ 1,290.91		$ -	$ 1,290.91	$ 99,400.44	
Coach	Admin / Maint		$ 13,503.20	$ 62.51		$ -	$ 62.51	$ 13,503.20	
	Debt	216	$ 134,460.00	$ 622.50	0.00	$ -	$ 622.50	$ 134,460.00	
	Sub-Total		$ 147,963.20	$ 685.01		$ -	$ 685.01	$ 147,963.20	
2-Story Units	Admin / Maint		$ 18,504.38	$ 62.51		$ -	$ 62.51	$ 18,504.38	
	Debt	296	$ 135,124.00	$ 456.50	0.00	$ -	$ 456.50	$ 135,124.00	
	Sub-Total		$ 153,628.38	$ 519.01		$ -	$ 519.01	$ 153,628.38	
4-Story Units	Admin / Maint		$ 24,380.77	$ 62.51		$ -	$ 62.51	$ 24,380.77	
	Debt	390	$ 161,850.00	$ 415.00	0.00	$ -	$ 415.00	$ 161,850.00	
	Sub-Total		$ 186,230.77	$ 477.51		$ -	$ 477.51	$ 186,230.77	
TOTAL GROSS		2,876	$ 179,792.55 $ 2,097,791.80	Total Gross	2,108.00 1,969.97	$ 131,781.19 $ 1,635,075.10	Total Platted On Roll Gross	$ 48,011.36 $ 462,716.70	Total Direct Bill Gross
TOTAL NET		2,876	$ 169,005.00 $ 1,971,924.29	Total Net	2,108.00 1,969.97	$ 123,874.32 $ 1,536,970.59	Total Platted On Roll Net	$ 45,130.68 $ 434,953.70	Total Direct Bill Net
Unit 7 Village B									
50 ' Single Family	Debt	111	$ 92,130.00	$ 830.00	111	$ 92,130.00	$ 830.00	$ -	
	Sub-Total		$ 92,130.00	$ 830.00		$ 92,130.00	$ 830.00	$ -	
TOTAL GROSS		111	$ 92,130.00	Total Gross	111	$ 92,130.00	Total Platted On Roll Gross	$ - $ -	Total Direct Bill Gross
TOTAL NET		111	$ - $ 86,602.20	Total Net	111	$ - $ 86,602.20	Total Platted On Roll Net	$ - $ -	Total Direct Bill Net
Unit 7 Village F1 & F5									
F1 - 37 ' Single Family	Debt	102	$ 63,495.00	$ 622.50	102	$ 63,495.00	$ 622.50	$ -	
0.75 ERU	Sub-Total		$ 63,495.00	$ 622.50		$ 63,495.00	$ 622.50	$ -	
F1 - 50 ' Single Family	Debt	92	$ 76,360.00	$ 830.00	99	$ 82,170.00	$ 830.00	$ (5,810.00)	
	Sub-Total		$ 76,360.00	$ 830.00		$ 82,170.00	$ 830.00	$ (5,810.00)	
F1 - 60 ' Single Family	Debt	76	$ 75,696.00	$ 996.00	69	$ 68,724.00	$ 996.00	$ 6,972.00	
	Sub-Total		$ 75,696.00	$ 996.00		$ 68,724.00	$ 996.00	$ 6,972.00	
F5 - Dup/Paired Villa	Debt	158	$ 78,684.00	$ 498.00	158	$ 78,684.00	$ 498.00	$ -	
	Sub-Total		$ 78,684.00	$ 498.00		$ 78,684.00	$ 498.00	$ -	
F5 - 40 ' Single Family	Debt	115	$ 76,360.00	$ 664.00	115	$ 76,360.00	$ 664.00	$ -	
	Sub-Total		$ 76,360.00	$ 664.00		$ 76,360.00	$ 664.00	$ -	
F5 - 50 ' Single Family	Debt	125	$ 103,750.00	$ 830.00	125	$ 103,750.00	$ 830.00	$ -	
	Sub-Total		$ 103,750.00	$ 830.00		$ 103,750.00	$ 830.00	$ -	
TOTAL GROSS		668	$ 474,345.00	Total Gross	668	$ 473,183.00	Total Platted On Roll Gross	$ 1,162.00	Total Direct Bill Gross
TOTAL NET		668	$ 445,884.30	Total Net	668	$ 444,792.02	Total Platted On Roll Net	$ 1,092.28	Total Direct Bill Net
Unit 7 Village F3 & G-1B									
F3 - 50' SF	Debt	97	$ 80,471.20	$ 829.60	97	$ 80,471.20	$ 829.60	$ -	
	Sub-Total		$ 80,471.20	$ 829.60		$ 80,471.20	$ 829.60	$ -	
F3 - 60' SF	Debt	109	$ 108,511.68	$ 995.52	109	$ 108,511.68	$ 995.52	$ -	
	Sub-Total		$ 108,511.68	$ 995.52		$ 108,511.68	$ 995.52	$ -	
G-1B - Paired Villa	Debt	30	$ 14,932.80	$ 497.76	30	$ 14,932.80	$ 497.76	$ -	
	Sub-Total		$ 14,932.80	$ 497.76		$ 14,932.80	$ 497.76	$ -	
G-1B - 40' SF	Debt	41	$ 27,210.88	$ 663.68	41	$ 27,210.88	$ 663.68	$ -	
	Sub-Total		$ 27,210.88	$ 663.68		$ 27,210.88	$ 663.68	$ -	
G-1B - 50' SF	Debt	175	$ 145,180.00	$ 829.60	175	$ 145,180.00	$ 829.60	$ -	
	Sub-Total		$ 145,180.00	$ 829.60		$ 145,180.00	$ 829.60	$ -	
TOTAL GROSS		452	$ 376,306.56	Total Gross	452	$ 376,306.56	Total Platted On Roll Gross	$ -	Total Direct Bill Gross
TOTAL NET		452	$ 353,728.17	Total Net	452	$ 353,728.17	Total Platted On Roll Net	$ -	Total Direct Bill Net
Unit 7 Village G-1B PH 3									
G-1B - Paired Villa	Debt	66	$ 32,853.48	$ 497.78	66	$ 32,853.48	$ 497.78	$ -	
	Sub-Total		$ 32,853.48	$ 497.78		$ 32,853.48	$ 497.78	$ -	
G-1B - 40' SF	Debt	76	$ 49,552.76	$ 652.01	76	$ 49,552.76	$ 652.01	$ -	
	Sub-Total		$ 49,552.76	$ 652.01		$ 49,552.76	$ 652.01	$ -	
G-1B - 50' SF	Debt	10	$ 8,179.30	$ 817.93	10	$ 8,179.30	$ 817.93	$ -	
	Sub-Total		$ 8,179.30	$ 817.93		$ 8,179.30	$ 817.93	$ -	
TOTAL GROSS		152	$ 90,585.54	Total Gross	152	$ 90,585.54	Total Platted On Roll Gross	$ -	Total Direct Bill Gross
TOTAL NET		152	$ 85,150.41	Total Net	152	$ 85,150.41	Total Platted On Roll Net	$ -	Total Direct Bill Net

There 3 units unit with pre-paid bonds.

1 x 65' F4, 2 x 50' Antigua

Assessment Recap - Unit 8 (Total Gross)

A	B	C	D	E	F
Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Unit 8 Master					
50' Single Family	Admin / Maint		$ 103.88	**$ 20,412.64**	**$ 81.65**
	Debt	250	$ 697.38	**$ 174,345.00**	**$ 697.38**
	Sub-Total		$ 801.26	**$ 194,757.64**	**$ 779.03**
75' Single Family	Admin / Maint		$ 103.88	**$ 11,431.08**	**$ 81.65**
	Debt	140	$ 875.66	**$ 122,592.40**	**$ 875.66**
	Sub-Total		$ 979.54	**$ 134,023.48**	**$ 957.31**
Coach	Admin / Maint		$ 103.88	**$ 21,882.35**	**$ 81.65**
	Debt	268	$ 613.49	**$ 164,415.32**	**$ 613.49**
	Sub-Total		$ 717.37	**$ 186,297.67**	**$ 695.14**
Carriage	Admin / Maint	0.80 ERU	$ -	**$ -**	**$ -**
	Debt	???	$ -	**$ -**	**$ -**
	Sub-Total		$ -	**$ -**	**$ -**
2-Story Units	Admin / Maint		$ 103.88	**$ 21,882.35**	**$ 81.65**
	Debt	268	$ 524.34	**$ 140,523.12**	**$ 524.34**
	Sub-Total		$ 628.22	**$ 162,405.47**	**$ 605.99**
4-Story Units	Admin / Maint		$ 103.88	**$ 31,843.72**	**$ 81.65**
	Debt	390	$ 435.20	**$ 169,728.00**	**$ 435.20**
	Sub-Total		$ 539.08	**$ 201,571.72**	**$ 516.85**
Total		**1,316**		**$ 107,452.13** **$ 771,603.84**	**Gross**
Unit 8 Neighborhood Debt					
52' Single Family	Debt	259	$ 1,052.31	**$ 272,548.29**	**$ 1,052.31**
	Sub-Total		$ 1,052.31	**$ 272,548.29**	**$ 1,052.31**
75' Single Family	Debt	166	$ 1,321.32	**$ 219,339.12**	**$ 1,321.32**
	Sub-Total		$ 1,321.32	**$ 219,339.12**	**$ 1,321.32**
Coach	Debt	300	$ 925.72	**$ 277,716.00**	**$ 925.72**
	Sub-Total		$ 925.72	**$ 277,716.00**	**$ 925.72**
Carriage	Debt	0	$ -	**$ -**	**$ -**
	Sub-Total		$ -	**$ -**	**$ -**
2-Story Units	Debt	228	$ 791.21	**$ 180,395.88**	**$ 791.21**
	Sub-Total		$ 791.21	**$ 180,395.88**	**$ 791.21**
4-Story Units	Debt	420	$ 656.70	**$ 275,814.00**	**$ 656.70**
	Sub-Total		$ 656.70	**$ 275,814.00**	**$ 656.70**
Total		**1,373**		**$ -** **$ 1,225,813.29**	**Gross**

Assessment Recap - Unit 8 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 8 Master									
50' Single Family	Admin / Maint		$ 20,412.64	$ 81.65		$ 21,065.84	$ 81.65	$ (653.20)	
	Debt	250	$ 174,345.00	$ 697.38	258	$ 179,924.04	$ 697.38	$ (5,579.04)	
	Sub-Total		$ 194,757.64	$ 779.03		$ 200,989.88	$ 779.03	$ (6,232.24)	
75' Single Family	Admin / Maint		$ 11,431.08	$ 81.65		$ 13,880.59	$ 81.65	$ (2,449.52)	
	Debt	140	$ 122,592.40	$ 875.66	170	$ 148,862.20	$ 875.66	$ (26,269.80)	
	Sub-Total		$ 134,023.48	$ 957.31		$ 162,742.79	$ 957.31	$ (28,719.32)	
Coach	Admin / Maint		$ 21,882.35	$ 81.65		$ 12,084.28	$ 81.65	$ 9,798.07	
	Debt	268	$ 164,415.32	$ 613.49	148	$ 90,796.52	$ 613.49	$ 73,618.80	
	Sub-Total		$ 186,297.67	$ 695.14		$ 102,880.80	$ 695.14	$ 83,416.87	
2-Story Units	Admin / Maint		$ 21,882.35	$ 81.65		$ 18,616.33	$ 81.65	$ 3,266.02	
	Debt	268	$ 140,523.12	$ 524.34	228	$ 119,549.52	$ 524.34	$ 20,973.60	
	Sub-Total		$ 162,405.47	$ 605.99		$ 138,165.85	$ 605.99	$ 24,239.62	
4-Story Units	Admin / Maint		$ 31,843.72	$ 81.65		$ 26,944.68	$ 81.65	$ 4,899.03	
	Debt	390	$ 169,728.00	$ 435.20	330	$ 143,616.00	$ 435.20	$ 26,112.00	
	Sub-Total		$ 201,571.72	$ 516.85		$ 170,560.68	$ 516.85	$ 31,011.03	
TOTAL GROSS		**1,316**	**$ 107,452.13**	**Total Gross**	**1,134**	**$ 92,591.73**	**Total Platted On Roll Gross**	**$ 14,860.40**	**Total Direct Bill Gross**
			$ 771,603.84			**$ 682,748.28**		**$ 88,855.56**	
TOTAL NET		**1,316**	**$ 101,005.00**	**Total Net**	**1,134**	**$ 87,036.22**	**Total Platted On Roll Net**	**$ 13,968.78**	**Total Direct Bill Net**
			$ 725,307.61			**$ 641,783.38**		**$ 83,524.23**	
Unit 8 Neighborhood									
52' Single Family	Debt	259	$ 272,548.29	$ 1,052.31	258	$ 271,495.98	$ 1,052.31	$ 1,052.31	
	Sub-Total		$ 272,548.29	$ 1,052.31		$ 271,495.98	$ 1,052.31	$ 1,052.31	
75' Single Family	Debt	166	$ 219,339.12	$ 1,321.32	170	$ 224,624.40	$ 1,321.32	$ (5,285.28)	
	Sub-Total		$ 219,339.12	$ 1,321.32		$ 224,624.40	$ 1,321.32	$ (5,285.28)	
Coach	Debt	300	$ 277,716.00	$ 925.72	148	$ 137,006.56	$ 925.72	$ 140,709.44	
	Sub-Total		$ 277,716.00	$ 925.72		$ 137,006.56	$ 925.72	$ 140,709.44	
2-Story Units	Debt	228	$ 180,395.88	$ 791.21	228	$ 180,395.88	$ 791.21	$ -	
	Sub-Total		$ 180,395.88	$ 791.21		$ 180,395.88	$ 791.21	$ -	
4-Story Units	Debt	420	$ 275,814.00	$ 656.70	330	$ 216,711.00	$ 656.70	$ 59,103.00	
	Sub-Total		$ 275,814.00	$ 656.70		$ 216,711.00	$ 656.70	$ 59,103.00	
TOTAL GROSS		**1,373**	**$ 1,225,813.29**	**Total Gross**	**1,134**	**$ 1,030,233.82**	**Total Platted On Roll Gross**	**$ 195,579.47**	**Total Direct Bill Gross**
TOTAL NET		**1,373**	**$ 1,152,264.49**	**Total Net**	**1,134**	**$ 968,419.79**	**Total Platted On Roll Net**	**$ 183,844.70**	**Total Direct Bill Net**

Assessment Recap - Unit 9 (Total Gross)

A	B	C	D		E		F	
Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit		**Total Fiscal Year 2026/2027 Projected Assessment**		**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	
Unit 9 Master								
50' Single Family	Admin / Maint		$	306.24	**$**	**26,474.04**	**$**	**116.11**
	Debt	228	$	1,754.57	**$**	**400,041.96**	**$**	**1,754.57**
	Sub-Total		$	2,060.81	**$**	**426,516.00**	**$**	**1,870.68**
62' Single Family	Admin / Maint	97	$	306.24	**$**	**11,263.08**	**$**	**116.11**
	Debt	96	$	2,175.67	**$**	**208,864.32**	**$**	**2,175.67**
	Sub-Total		$	2,481.91	**$**	**220,127.40**	**$**	**2,291.78**
75' Single Family	Admin / Maint		$	306.24	**$**	**9,405.25**	**$**	**116.11**
	Debt	81	$	2,631.86	**$**	**213,180.66**	**$**	**2,631.86**
	Sub-Total		$	2,938.10	**$**	**222,585.91**	**$**	**2,747.97**
85' Single Family	Admin / Maint		$	306.24	**$**	**7,315.19**	**$**	**116.11**
	Debt	63	$	2,982.77	**$**	**187,914.51**	**$**	**2,982.77**
	Sub-Total		$	3,289.01	**$**	**195,229.70**	**$**	**3,098.88**
Coach	Admin / Maint		$	306.24	**$**	**30,654.15**	**$**	**116.11**
	Debt	264	$	877.29	**$**	**231,604.56**	**$**	**877.29**
	Sub-Total		$	1,183.53	**$**	**262,258.71**	**$**	**993.40**
Total		**733**			**$**	**85,111.70**	**Gross**	
					$	**1,241,606.01**		

There is 1 unit with pre-paid bonds.

1 x 62'

Assessment Recap - Unit 9 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 9 Master									
50' Single Family	Admin / Maint		$ 26,474.04	$ 116.11		$ 26,474.04	$ 116.11	$ -	
	Debt	228	$ 400,041.96	$ 1,754.57	228	$ 400,041.96	$ 1,754.57	$ -	
	Sub-Total		$ 426,516.00	$ 1,870.68		$ 426,516.00	$ 1,870.68	$ -	
62' Single Family	Admin / Maint		$ 6,618.51	$ 116.11		$ 6,618.51	$ 116.11	$ -	
	Debt	57	$ 124,013.19	$ 2,175.67	57	$ 124,013.19	$ 2,175.67	$ -	
	Sub-Total		$ 130,631.70	$ 2,291.78		$ 130,631.70	$ 2,291.78	$ -	
62' Single Family Buy Down	Admin / Maint	40	$ 4,644.57	$ 116.11	40	$ 4,644.57	$ 116.11	$ -	
	Debt	39	$ 83,102.37	$ 2,130.83	39	$ 83,102.37	$ 2,130.83	$ -	
	Sub-Total		$ 87,746.94	$ 2,246.94		$ 87,746.94	$ 2,246.94	$ -	
75' Single Family	Admin / Maint		$ 9,405.25	$ 116.11		$ 9,405.25	$ 116.11	$ -	
	Debt	81	$ 213,180.66	$ 2,631.86	81	$ 213,180.66	$ 2,631.86	$ -	
	Sub-Total		$ 222,585.91	$ 2,747.97		$ 222,585.91	$ 2,747.97	$ -	
85' Single Family	Admin / Maint		$ 7,315.19	$ 116.11		$ 7,315.19	$ 116.11	$ -	
	Debt	63	$ 187,914.51	$ 2,982.77	63	$ 187,914.51	$ 2,982.77	$ -	
	Sub-Total		$ 195,229.70	$ 3,098.88		$ 195,229.70	$ 3,098.88	$ -	
Coach	Admin / Maint		$ 30,654.15	$ 116.11		$ 696.69	$ 116.11	$ 29,957.46	
	Debt	264	$ 231,604.56	$ 877.29	6	$ 5,263.74	$ 877.29	$ 226,340.82	
	Sub-Total		$ 262,258.71	$ 993.40		$ 5,960.43	$ 993.40	$ 256,298.28	
TOTAL GROSS		733	$ 85,111.70	Total Gross	475	$ 55,154.24	Total Platted On Roll Gross	$ 29,957.46	Total Direct Bill Gross
			$ 1,239,857.25			$ 1,013,516.43		$ 226,340.82	
TOTAL NET		733	$ 80,005.00	Total Net	475	$ 51,844.99	Total Platted On Roll Net	$ 28,160.01	Total Direct Bill Net
			$ 1,165,465.82			$ 952,705.44		$ 212,760.37	

There is 1 unit with pre-paid bonds.

1 x 62'

Assessment Recap - Unit 10 (Total Gross)

A	B	C	D	E	F
Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Unit 10 2024 AA1					
Coach	Admin / Maint		$ 591.98	**$ 52,594.22**	**$ 398.44**
	Debt	132	$ 1,134.52	**$ 149,756.64**	**$ 1,134.52**
	Sub-Total		$ 1,726.50	**$ 202,350.86**	**$ 1,532.96**
Townhomes	Admin / Maint		$ 591.98	**$ 14,742.32**	**$ 398.44**
	Debt	37	$ 1,361.42	**$ 50,372.54**	**$ 1,361.42**
	Sub-Total		$ 1,953.40	**$ 65,114.86**	**$ 1,759.86**
50' Single Family	Admin / Maint		$ 591.98	**$ 35,062.81**	**$ 398.44**
	Debt	88	$ 2,269.04	**$ 199,675.52**	**$ 2,269.04**
	Sub-Total		$ 2,861.02	**$ 234,738.33**	**$ 2,667.48**
65' Single Family	Admin / Maint		$ 591.98	**$ 94,828.97**	**$ 398.44**
	Debt	238	$ 2,949.75	**$ 702,040.50**	**$ 2,949.75**
	Sub-Total		$ 3,541.73	**$ 796,869.47**	**$ 3,348.19**
65' Single Family BD Buy Down	Admin / Maint		$ 591.98	**$ 19,523.61**	**$ 398.44**
	Debt	49	$ 2,752.35	**$ 134,865.15**	**$ 2,752.35**
	Sub-Total		$ 3,344.33	**$ 154,388.76**	**$ 3,150.79**
75' Single Family	Admin / Maint		$ 591.98	**$ 17,929.85**	**$ 398.44**
	Debt	45	$ 3,403.56	**$ 153,160.20**	**$ 3,403.56**
	Sub-Total		$ 3,995.54	**$ 171,090.05**	**$ 3,802.00**
Total		**589**		**$ 234,681.78** **$ 1,389,870.55**	**Gross**
Unit 10 2025 AA2					
50' Single Family	Admin / Maint		$ -	**$ 41,039.43**	**$ 398.44**
	Debt	103	$ -	**$ 240,886.10**	**$ 2,338.70**
	Sub-Total		$ -	**$ 281,925.53**	**$ 2,737.14**
65' Single Family	Admin / Maint		$ -	**$ 5,976.62**	**$ 398.44**
	Debt	15	$ -	**$ 45,604.65**	**$ 3,040.31**
	Sub-Total		$ -	**$ 51,581.27**	**$ 3,438.75**
75' Single Family	Admin / Maint		$ -	**$ 35,062.81**	**$ 398.44**
	Debt	88	$ -	**$ 308,708.40**	**$ 3,508.05**
	Sub-Total		$ -	**$ 343,771.21**	**$ 3,906.49**
Total		**206**		**$ 82,078.86** **$ 595,199.15**	**Gross**
Grand Total		**795**		**$ 316,760.64** **$ 1,985,069.70**	**Gross**

Assessment Recap - Unit 10 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 10 2024 AA1									
Coach	Admin / Maint		$ 52,594.22	$ 398.44		$ 4,781.29	$ 398.44	$ 47,812.93	
	Debt	132	$ 149,756.64	$ 1,134.52	12	$ 13,614.24	$ 1,134.52	$ 136,142.40	
	Sub-Total		$ 202,350.86	$ 1,532.96		$ 18,395.53	$ 1,532.96	$ 183,955.33	
Townhomes	Admin / Maint		$ 14,742.32	$ 398.44		$ 14,742.32	$ 398.44	$ -	
	Debt	37	$ 50,372.54	$ 1,361.42	37	$ 50,372.54	$ 1,361.42	$ -	
	Sub-Total		$ 65,114.86	$ 1,759.86		$ 65,114.86	$ 1,759.86	$ -	
50' Single Family	Admin / Maint		$ 35,062.81	$ 398.44		$ 35,062.81	$ 398.44	$ -	
	Debt	88	$ 199,675.52	$ 2,269.04	88	$ 199,675.52	$ 2,269.04	$ -	
	Sub-Total		$ 234,738.33	$ 2,667.48		$ 234,738.33	$ 2,667.48	$ -	
65' Single Family	Admin / Maint		$ 94,828.97	$ 398.44		$ 94,828.97	$ 398.44	$ -	
	Debt	238	$ 702,040.50	$ 2,949.75	238	$ 702,040.50	$ 2,949.75	$ -	
	Sub-Total		$ 796,869.47	$ 3,348.19		$ 796,869.47	$ 3,348.19	$ -	
65' Single Family BD	Admin / Maint		$ 19,523.61	$ 398.44		$ 19,523.61	$ 398.44	$ -	
	Debt	49	$ 134,865.15	$ 2,752.35	49	$ 134,865.15	$ 2,752.35	$ -	
	Sub-Total		$ 154,388.76	$ 3,150.79		$ 154,388.76	$ 3,150.79	$ -	
75' Single Family	Admin / Maint		$ 17,929.85	$ 398.44		$ 17,929.85	$ 398.44	$ -	
	Debt	45	$ 153,160.20	$ 3,403.56	45	$ 153,160.20	$ 3,403.56	$ -	
	Sub-Total		$ 171,090.05	$ 3,802.00		$ 171,090.05	$ 3,802.00	$ -	
TOTAL GROSS		**589**	**$ 234,681.78**	**Total Gross**	**469**	**$ 186,868.85**	**Total Platted On Roll Gross**	**$ 47,812.93**	**Total Direct Bill Gross**
			$ 1,389,870.55			**$ 1,253,728.15**		**$ 136,142.40**	
TOTAL NET		**589**	**$ 220,600.87**	**Total Net**	**469**	**$ 175,656.72**	**Total Platted On Roll Net**	**$ 44,944.15**	**Total Direct Bill Net**
			$ 1,306,478.32			**$ 1,178,504.46**		**$ 127,973.86**	
Unit 10 2025 AA2									
50' Single Family	Admin / Maint		$ 41,039.43	$ 398.44		$ -	$ 398.44	$ 41,039.43	
	Debt	103	$ 240,886.10	$ 2,338.70	0	$ -	$ 2,338.70	$ 240,886.10	
	Sub-Total		$ 281,925.53	$ 2,737.14		$ -	$ 2,737.14	$ 281,925.53	
65' Single Family	Admin / Maint		$ 5,976.62	$ 398.44		$ 5,976.62	$ 398.44	$ -	
	Debt	15	$ 45,604.65	$ 3,040.31	15	$ 45,604.65	$ 3,040.31	$ -	
	Sub-Total		$ 51,581.27	$ 3,438.75		$ 51,581.27	$ 3,438.75	$ -	
75' Single Family	Admin / Maint		$ 35,062.81	$ 398.44		$ 35,062.81	$ 398.44	$ -	
	Debt	88	$ 308,708.40	$ 3,508.05	88	$ 308,708.40	$ 3,508.05	$ -	
	Sub-Total		$ 343,771.21	$ 3,906.49		$ 343,771.21	$ 3,906.49	$ -	
TOTAL GROSS		**206**	**$ 82,078.86**	**Total Gross**	**103**	**$ 41,039.43**	**Total Platted On Roll Gross**	**$ 41,039.43**	**Total Direct Bill Gross**
			$ 595,199.15			**$ 354,313.05**		**$ 240,886.10**	
TOTAL NET		**206**	**$ 77,154.13**	**Total Net**	**103**	**$ 38,577.06**	**Total Platted On Roll Net**	**$ 38,577.06**	**Total Direct Bill Net**
			$ 559,487.20			**$ 333,054.27**		**$ 226,432.93**	

Assessment Recap - Unit 11 (Total Gross)

A	B	C	D	E	F
			Total Fiscal Year 2025/2026	**Total Fiscal Year 2026/2027 Projected**	**Total Fiscal Year 2026/2027 Projected**
Product Type		Total Units	Assessment Per Unit	**Assessment**	**Assessment Per Unit**
		Unit 11 2025 AA1			
Villa	Admin / Maint		$ 103.17	**$ 19,864.70**	**$ 382.01**
	Debt	52	$ -	**$ 125,813.48**	**$ 2,419.49**
	Sub-Total		$ 103.17	**$ 145,678.18**	**$ 2,801.50**
45' Single Family	Admin / Maint		$ 103.17	**$ 28,651.01**	**$ 382.01**
	Debt	75	$ -	**$ 217,753.50**	**$ 2,903.38**
	Sub-Total		$ 103.17	**$ 246,404.51**	**$ 3,285.39**
52' Single Family	Admin / Maint		$ 103.17	**$ 6,876.24**	**$ 382.01**
	Debt	18	$ -	**$ 60,390.36**	**$ 3,355.02**
	Sub-Total		$ 103.17	**$ 67,266.60**	**$ 3,737.03**
57' Single Family	Admin / Maint		$ 103.17	**$ 22,920.81**	**$ 382.01**
	Debt	60	$ -	**$ 220,657.20**	**$ 3,677.62**
	Sub-Total		$ 103.17	**$ 243,578.01**	**$ 4,059.63**
72' Single Family	Admin / Maint		$ 103.17	**$ 20,628.73**	**$ 382.01**
	Debt	54	$ -	**$ 250,852.14**	**$ 4,645.41**
	Sub-Total		$ 103.17	**$ 271,480.87**	**$ 5,027.42**
Total		**259**		**$ 316,760.64** **$ 875,466.68**	**Gross**

Assessment Recap - Unit 11 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 11 2025 AA1									
Villa	Admin / Maint		$ 19,864.70	$ 382.01		$ -	$ 382.01	$ 19,864.70	
	Debt	52	$ 125,813.48	$ 2,419.49	0	$ -	$ 2,419.49	$ 125,813.48	
	Sub-Total		$ 145,678.18	$ 2,801.50		$ -	$ 2,801.50	$ 145,678.18	
45' Single Family	Admin / Maint		$ 28,651.01	$ 382.01		$ -	$ 382.01	$ 28,651.01	
	Debt	75	$ 217,753.50	$ 2,903.38	0	$ -	$ 2,903.38	$ 217,753.50	
	Sub-Total		$ 246,404.51	$ 3,285.39		$ -	$ 3,285.39	$ 246,404.51	
52' Single Family	Admin / Maint		$ 6,876.24	$ 382.01		$ -	$ 382.01	$ 6,876.24	
	Debt	18	$ 60,390.36	$ 3,355.02	0	$ -	$ 3,355.02	$ 60,390.36	
	Sub-Total		$ 67,266.60	$ 3,737.03		$ -	$ 3,737.03	$ 67,266.60	
57' Single Family	Admin / Maint		$ 22,920.81	$ 382.01		$ -	$ 382.01	$ 22,920.81	
	Debt	60	$ 220,657.20	$ 3,677.62	0	$ -	$ 3,677.62	$ 220,657.20	
	Sub-Total		$ 243,578.01	$ 4,059.63		$ -	$ 4,059.63	$ 243,578.01	
72' Single Family	Admin / Maint		$ 20,628.73	$ 382.01		$ -	$ 382.01	$ 20,628.73	
	Debt	54	$ 250,852.14	$ 4,645.41	0	$ -	$ 4,645.41	$ 250,852.14	
	Sub-Total		$ 271,480.87	$ 5,027.42		$ -	$ 5,027.42	$ 271,480.87	
TOTAL GROSS		259	$ 98,941.49 $ 875,466.68	**Total Gross**	0	$ - $ -	**Total Platted On Roll Gross**	$ 98,941.49 $ 875,466.68	**Total Direct Bill Gross**
TOTAL NET		259	$ 93,005.00 $ 822,938.68	**Total Net**	0	$ - $ -	**Total Platted On Roll Net**	$ 93,005.00 $ 822,938.68	**Total Direct Bill Net**

Assessment Recap - Unit 12 (Total Gross)

A	B	C	D	E	F
Product Type		Total Units	Total Fiscal Year 2025/2026 Assessment Per Unit	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**
Unit 12 2025 AA1					
Bexley - Townhome 20'	Admin / Maint		$ 613.32	**$ 14,266.32**	**$ 356.66**
	Debt	40	$ 829.25	**$ 33,170.00**	**$ 829.25**
	Sub-Total		$ 1,442.57	**$ 47,436.32**	**$ 1,185.91**
Bexely - Cottage 35'	Admin / Maint		$ 613.32	**$ 12,483.03**	**$ 356.66**
	Debt	35	$ 1,451.19	**$ 50,791.65**	**$ 1,451.19**
	Sub-Total		$ 2,064.51	**$ 63,274.68**	**$ 1,807.85**
Bexley - SF 55'	Admin / Maint		$ 613.32	**$ 19,616.20**	**$ 356.66**
	Debt	55	$ 2,280.44	**$ 125,424.20**	**$ 2,280.44**
	Sub-Total		$ 2,893.76	**$ 145,040.40**	**$ 2,637.10**
Bexley - SF 60'	Admin / Maint		$ 613.32	**$ 19,616.20**	**$ 356.66**
	Debt	55	$ 2,487.76	**$ 136,826.80**	**$ 2,487.76**
	Sub-Total		$ 3,101.08	**$ 156,443.00**	**$ 2,844.42**
Oakbend - SF 50'	Admin / Maint		$ 613.32	**$ 32,812.55**	**$ 356.66**
	Debt	92	$ 2,073.13	**$ 190,727.96**	**$ 2,073.13**
	Sub-Total		$ 2,686.45	**$ 223,540.51**	**$ 2,429.79**
Oakbend - SF 60'	Admin / Maint		$ 613.32	**$ 31,742.57**	**$ 356.66**
	Debt	89	$ 2,487.76	**$ 221,410.64**	**$ 2,487.76**
	Sub-Total		$ 3,101.08	**$ 253,153.21**	**$ 2,844.42**
Total		**366**		**$ 130,536.87** **$ 758,351.25**	**Gross**
Unit 12 2026 AA2					
West Lake - SF 50'	Admin / Maint		$ -	**$ -**	**$ 356.66**
	Debt	0	$ -	**$ -**	**$ 2,339.65**
	Sub-Total		$ -	**$ -**	**$ 2,696.31**
West Lake - SF 65'	Admin / Maint		$ -	**$ 19,972.85**	**$ 356.66**
	Debt	56	$ -	**$ 170,326.24**	**$ 3,041.54**
	Sub-Total		$ -	**$ 190,299.09**	**$ 3,398.20**
West Lake - SF 75'	Admin / Maint		$ -	**$ 19,259.54**	**$ 356.66**
	Debt	54	$ -	**$ 189,511.38**	**$ 3,509.47**
	Sub-Total		$ -	**$ 208,770.92**	**$ 3,866.13**
West Lake - SF 85'	Admin / Maint		$ -	**$ 16,406.27**	**$ 356.66**
	Debt	46	$ -	**$ 182,960.40**	**$ 3,977.40**
	Sub-Total		$ -	**$ 199,366.67**	**$ 4,334.06**
Total		**156**		**$ 55,638.66** **$ 542,798.02**	**Gross**
Grankd Total		**522**		**$ 186,175.53** **$ 1,301,149.27**	**Gross**

Assessment Recap - Unit 12 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 12 2025 AA1									
Bexley - Townhome 20'	Admin / Maint		$ 14,266.32	$ 356.66		$ -	$ 356.66	$ 14,266.32	
	Debt	40	$ 33,170.00	$ 829.25	0	$ -	$ 829.25	$ 33,170.00	
	Sub-Total		$ 47,436.32	$ 1,185.91		$ -	$ 1,185.91	$ 47,436.32	
Bexely - Cottage 35'	Admin / Maint		$ 12,483.03	$ 356.66		$ -	$ 356.66	$ 12,483.03	
	Debt	35	$ 50,791.65	$ 1,451.19	0	$ -	$ 1,451.19	$ 50,791.65	
	Sub-Total		$ 63,274.68	$ 1,807.85		$ -	$ 1,807.85	$ 63,274.68	
Bexley - SF 55'	Admin / Maint		$ 19,616.20	$ 356.66		$ -	$ 356.66	$ 19,616.20	
	Debt	55	$ 125,424.20	$ 2,280.44	0	$ -	$ 2,280.44	$ 125,424.20	
	Sub-Total		$ 145,040.40	$ 2,637.10		$ -	$ 2,637.10	$ 145,040.40	
Bexley - SF 60'	Admin / Maint		$ 19,616.20	$ 356.66		$ -	$ 356.66	$ 19,616.20	
	Debt	55	$ 136,826.80	$ 2,487.76	0	$ -	$ 2,487.76	$ 136,826.80	
	Sub-Total		$ 156,443.00	$ 2,844.42		$ -	$ 2,844.42	$ 156,443.00	
Oakbend - SF 50'	Admin / Maint		$ 32,812.55	$ 356.66		$ 32,455.89	$ 356.66	$ 356.66	
	Debt	92	$ 190,727.96	$ 2,073.13	91	$ 188,654.83	$ 2,073.13	$ 2,073.13	
	Sub-Total		$ 223,540.51	$ 2,429.79		$ 221,110.72	$ 2,429.79	$ 2,429.79	
Oakbend - SF 60'	Admin / Maint		$ 31,742.57	$ 356.66		$ 32,099.23	$ 356.66	$ (356.66)	
	Debt	89	$ 221,410.64	$ 2,487.76	90	$ 223,898.40	$ 2,487.76	$ (2,487.76)	
	Sub-Total		$ 253,153.21	$ 2,844.42		$ 255,997.63	$ 2,844.42	$ (2,844.42)	
TOTAL GROSS		**366**	**$ 130,536.87**	**Total Gross**	**181**	**$ 64,555.12**	**Total Platted On Roll Gross**	**$ 65,981.75**	**Total Direct Bill Gross**
			$ 758,351.25			**$ 412,553.23**		**$ 345,798.02**	
TOTAL NET		**366**	**$ 122,704.66**	**Total Net**	**181**	**$ 60,681.81**	**Total Platted On Roll Net**	**$ 62,022.84**	**Total Direct Bill Net**
			$ 712,850.18			**$ 387,800.04**		**$ 325,050.14**	
Unit 12 2026 AA2									
West Lake - SF 50'	Admin / Maint		$ -	$ 356.66		$ -	$ 356.66	$ -	
	Debt	0	$ -	$ 2,339.65	0	$ -	$ 2,339.65	$ -	
	Sub-Total		$ -	$ 2,696.31		$ -	$ 2,696.31	$ -	
West Lake - SF 65'	Admin / Maint		$ 19,972.85	$ 356.66		$ -	$ 356.66	$ 19,972.85	
	Debt	56	$ 170,326.24	$ 3,041.54	0	$ -	$ 3,041.54	$ 170,326.24	
	Sub-Total		$ 190,299.09	$ 3,398.20		$ -	$ 3,398.20	$ 190,299.09	
West Lake - SF 75'	Admin / Maint		$ 19,259.54	$ 356.66		$ -	$ 356.66	$ 19,259.54	
	Debt	54	$ 189,511.38	$ 3,509.47	0	$ -	$ 3,509.47	$ 189,511.38	
	Sub-Total		$ 208,770.92	$ 3,866.13		$ -	$ 3,866.13	$ 208,770.92	
West Lake - SF 85'	Admin / Maint		$ 16,406.27	$ 356.66		$ -	$ 356.66	$ 16,406.27	
	Debt	46	$ 182,960.40	$ 3,977.40	0	$ -	$ 3,977.40	$ 182,960.40	
	Sub-Total		$ 199,366.67	$ 4,334.06		$ -	$ 4,334.06	$ 199,366.67	
TOTAL GROSS		**156**	**$ 55,638.66**	**Total Gross**	**0**	**$ -**	**Total Platted On Roll Gross**	**$ 55,638.66**	**Total Direct Bill Gross**
			$ 542,798.02			**$ -**		**$ 542,798.02**	
TOTAL NET		**156**	**$ 52,300.34**	**Total Net**	**0**	**$ -**	**Total Platted On Roll Net**	**$ 52,300.34**	**Total Direct Bill Net**
			$ 510,230.14			**$ -**		**$ 510,230.14**	

Assessment Recap - Unit 13 (Total Gross)

A	B	C	D	E	F
			Total Fiscal Year 2025/2026	**Total Fiscal Year 2026/2027**	**Total Fiscal Year 2026/2027**
Product Type		Total Units	Assessment Per Unit	**Projected Assessment**	**Projected Assessment Per Unit**
Unit 13 Master					
Townhome	Admin / Maint		$ -	**$ 85,111.70**	**$ 582.96**
	Debt	146	$ -	**$ 154,288.42**	**$ 1,056.77**
	Sub-Total		$ -	**$ 239,400.12**	**$ 1,639.73**
Total		**146**		**$ 316,760.64**	**Gross**
				$ 154,288.42	

Assessment Recap - Unit 13 (Collection Method)

A	B	C	E	F	G	H	I	J	
TOTAL GROSS					**PLATTED ON ROLL GROSS**			**DIRECT BILL GROSS**	
Product Type		Total Units	**Total Fiscal Year 2026/2027 Projected Assessment**	**Total Fiscal Year 2026/2027 Projected Assessment Per Unit**	Platted Units	**Total Fiscal Year 2026/2027 Platted Assessment**	**Total Fiscal Year 2026/2027 Platted Assessment Per Unit**		
Unit 13 Master									
Townhome	Admin / Maint		**$ 85,111.70**	**$ 582.96**		**$ 85,111.70**	**$ 582.96**	**$ -**	
	Debt	146	**$ 154,288.42**	**$ 1,056.77**	146	**$ 154,288.42**	**$ 1,056.77**	**$ -**	
	Sub-Total		**$ 239,400.12**	**$ 1,639.73**		**$ 239,400.12**	**$ 1,639.73**	**$ -**	
0	Admin / Maint		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
	Debt	0	**$ -**	**$ -**	0	**$ -**	**$ -**	**$ -**	
	Sub-Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
0	Admin / Maint		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
	Debt	0	**$ -**	**$ -**	0	**$ -**	**$ -**	**$ -**	
	Sub-Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
0	Admin / Maint		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
	Debt	0	**$ -**	**$ -**	0	**$ -**	**$ -**	**$ -**	
	Sub-Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
0	Admin / Maint		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
	Debt	0	**$ -**	**$ -**	0	**$ -**	**$ -**	**$ -**	
	Sub-Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
0	Admin / Maint		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
	Debt	0	**$ -**	**$ -**	0	**$ -**	**$ -**	**$ -**	
	Sub-Total		**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	
TOTAL GROSS		**146**	**$ 85,111.70**	**Total Gross**	**146**	**$ 85,111.70**	**Total Platted On Roll Gross**	**$ -**	**Total Direct Bill Gross**
			$ 154,288.42			**$ 154,288.42**		**$ -**	
TOTAL NET		**146**	**$ 80,005.00**	**Total Net**	**146**	**$ 80,005.00**	**Total Platted On Roll Net**	**$ -**	**Total Direct Bill Net**
			$ 145,031.11			**$ 145,031.11**		**$ -**	

Assessments - Island Walk

Island Walk Assessment Breakdown					
Product Type		District Proper Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Fiscal Year 2026/2027 Assessment Per Unit	Unit 2 Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
Single Family	Admin / Maint	$ 45.55	$ 370.32	$ 7.24	**$ 423.11**
	Debt	$ -	$ 137.66	$ 379.89	**$ 517.55**
	Sub-Total	$ 45.55	$ 507.98	$ 387.13	**$ 940.66**
Multi Family	Admin / Maint	$ 45.55	$ 370.32	$ 7.20	**$ 423.07**
	Debt	$ -	$ 137.66	$ 378.22	**$ 515.88**
	Sub-Total	$ 45.55	$ 507.98	$ 385.42	**$ 938.95**
Any Lot Outside Unit 2 Boundary	Admin / Maint	$ 45.55	$ 370.32	$ -	**$ 415.87**
	Debt	$ -	$ 137.66	$ -	**$ 137.66**
	Sub-Total	$ 45.55	$ 507.98	$ -	**$ 553.53**

Island Walk Assessment Changes		
Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
$ 941.35	$ 940.66	**$ (0.69)**
$ 939.64	$ 938.95	**$ (0.69)**
$ 554.22	$ 553.53	**$ (0.69)**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Island Walk Assessment History						
Product Type		Fiscal Year 2022/2023 Assessment Per Unit	Fiscal Year 2023/2024 Assessment Per Unit	Fiscal Year 2024/2025 Assessment Per Unit	Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Single Family	Admin / Maint	$ 155.22	$ 252.47	$ 298.28	$ 394.65	$ 423.11
	Debt	$ 524.63	$ 552.35	$ 555.64	$ 546.70	$ 517.55
	Sub-Total	$ 679.85	$ 804.82	$ 853.92	$ 941.35	$ 940.66
Multi Family	Admin / Maint	$ 155.19	$ 252.43	$ 298.24	$ 394.61	$ 423.07
	Debt	$ 522.96	$ 550.68	$ 553.97	$ 545.03	$ 515.88
	Sub-Total	$ 678.15	$ 803.11	$ 852.21	$ 939.64	$ 938.95
Any Lot Outside Unit 2 Boundary	Admin / Maint	$ 147.59	$ 244.70	$ 291.04	$ 387.41	$ 415.87
	Debt	$ 144.74	$ 172.46	$ 175.75	$ 166.81	$ 137.66
	Sub-Total	$ 292.33	$ 417.16	$ 466.79	$ 554.22	$ 553.53

Gran Paradiso Assessment Breakdown

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 2 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 3 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
2 Bdr Sam 35	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 1,093.10	**$ 1,654.86**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,313.26	**$ 2,298.97**
3 Bdr Sam 70	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 1,432.12	**$ 1,993.88**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,652.28	**$ 2,637.99**
3 Bdr Sam 80	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 1,559.05	**$ 2,120.81**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,779.21	**$ 2,764.92**
3 Bdr Lee 45	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 1,227.41	**$ 1,789.17**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,447.57	**$ 2,433.28**
3 Bdr Lee 65	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 1,380.47	**$ 1,942.23**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,600.63	**$ 2,586.34**
35'	Admin / Maint	$ 45.55	$ 370.32	$ 6.14	$ 220.16	**$ 642.17**
	Debt	$ -	$ 137.66	$ 322.17	$ 521.28	**$ 981.11**
	Sub-Total	$ 45.55	$ 507.98	$ 328.31	$ 741.44	**$ 1,623.28**
Townhome	Admin / Maint	$ 45.55	$ 370.32	$ 6.14	$ 220.16	**$ 642.17**
	Debt	$ -	$ 137.66	$ 322.17	$ 521.28	**$ 981.11**
	Sub-Total	$ 45.55	$ 507.98	$ 328.31	$ 741.44	**$ 1,623.28**
Coach	Admin / Maint	$ 45.55	$ 370.32	$ 6.89	$ 220.16	**$ 642.92**
	Debt	$ -	$ 137.66	$ 361.34	$ 627.66	**$ 1,126.66**
	Sub-Total	$ 45.55	$ 507.98	$ 368.23	$ 847.82	**$ 1,769.58**
45'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 627.66	**$ 1,189.42**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 847.82	**$ 1,833.53**
52'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 734.04	**$ 1,295.80**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 954.20	**$ 1,939.91**
62'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 840.42	**$ 1,402.18**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,060.58	**$ 2,046.29**
65'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 840.42	**$ 1,402.18**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,060.58	**$ 2,046.29**
70'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 840.42	**$ 1,402.18**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,060.58	**$ 2,046.29**
75'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 946.81	**$ 1,508.57**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,166.97	**$ 2,152.68**
80'	Admin / Maint	$ 45.55	$ 370.32	$ 8.08	$ 220.16	**$ 644.11**
	Debt	$ -	$ 137.66	$ 424.10	$ 946.81	**$ 1,508.57**
	Sub-Total	$ 45.55	$ 507.98	$ 432.18	$ 1,166.97	**$ 2,152.68**

Gran Paradiso Assessment Changes

Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
$ 2,403.08	$ 2,298.97	**$ (104.10)**
$ 2,742.10	$ 2,637.99	**$ (104.10)**
$ 2,869.03	$ 2,764.92	**$ (104.10)**
$ 2,537.39	$ 2,433.28	**$ (104.10)**
$ 2,690.45	$ 2,586.34	**$ (104.10)**
$ 1,727.39	$ 1,623.28	**$ (104.10)**
$ 1,727.39	$ 1,623.28	**$ (104.10)**
$ 1,873.68	$ 1,769.58	**$ (104.10)**
$ 1,937.64	$ 1,833.53	**$ (104.10)**
$ 2,044.02	$ 1,939.91	**$ (104.10)**
$ 2,150.40	$ 2,046.29	**$ (104.10)**
$ 2,150.40	$ 2,046.29	**$ (104.10)**
$ 2,150.40	$ 2,046.29	**$ (104.10)**
$ 2,256.79	$ 2,152.68	**$ (104.10)**
$ 2,256.79	$ 2,152.68	**$ (104.10)**

Gran Paradiso Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
2 Bdr Sam 35	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,661.94	$ 1,689.66	$ 1,692.95	$ 1,684.01	$ 1,654.86
	Sub-Total	$ 1,966.50	$ 2,191.31	$ 2,236.42	$ 2,403.08	$ 2,298.97
3 Bdr Sam 70	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 2,000.96	$ 2,028.68	$ 2,031.97	$ 2,023.03	$ 1,993.88
	Sub-Total	$ 2,305.52	$ 2,530.33	$ 2,575.44	$ 2,742.10	$ 2,637.99
3 Bdr Sam 80	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 2,127.89	$ 2,155.61	$ 2,158.90	$ 2,149.96	$ 2,120.81
	Sub-Total	$ 2,432.45	$ 2,657.26	$ 2,702.37	$ 2,869.03	$ 2,764.92
3 Bdr Lee 45	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,796.25	$ 1,823.97	$ 1,827.26	$ 1,818.32	$ 1,789.17
	Sub-Total	$ 2,100.81	$ 2,325.62	$ 2,370.73	$ 2,537.39	$ 2,433.28
3 Bdr Lee 65	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,949.31	$ 1,977.03	$ 1,980.32	$ 1,971.38	$ 1,942.23
	Sub-Total	$ 2,253.87	$ 2,478.68	$ 2,523.79	$ 2,690.45	$ 2,586.34
35'	Admin / Maint	$ 302.51	$ 499.57	$ 541.53	$ 717.13	$ 642.17
	Debt	$ 988.19	$ 1,015.91	$ 1,019.20	$ 1,010.26	$ 981.11
	Sub-Total	$ 1,290.70	$ 1,515.48	$ 1,560.73	$ 1,727.39	$ 1,623.28
Townhome	Admin / Maint	$ 302.51	$ 499.57	$ 541.53	$ 717.13	$ 642.17
	Debt	$ 988.19	$ 1,015.91	$ 1,019.20	$ 1,010.26	$ 981.11
	Sub-Total	$ 1,290.70	$ 1,515.48	$ 1,560.73	$ 1,727.39	$ 1,623.28
Coach	Admin / Maint	$ 303.30	$ 500.37	$ 542.28	$ 717.87	$ 642.92
	Debt	$ 1,133.74	$ 1,161.46	$ 1,164.75	$ 1,155.81	$ 1,126.66
	Sub-Total	$ 1,437.04	$ 1,661.83	$ 1,707.03	$ 1,873.68	$ 1,769.58
45'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,196.50	$ 1,224.22	$ 1,227.51	$ 1,218.57	$ 1,189.42
	Sub-Total	$ 1,501.06	$ 1,725.87	$ 1,770.98	$ 1,937.64	$ 1,833.53
52'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,302.88	$ 1,330.60	$ 1,333.89	$ 1,324.95	$ 1,295.80
	Sub-Total	$ 1,607.44	$ 1,832.25	$ 1,877.36	$ 2,044.02	$ 1,939.91
62'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,409.26	$ 1,436.98	$ 1,440.27	$ 1,431.33	$ 1,402.18
	Sub-Total	$ 1,713.82	$ 1,938.63	$ 1,983.74	$ 2,150.40	$ 2,046.29
65'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,409.26	$ 1,436.98	$ 1,440.27	$ 1,431.33	$ 1,402.18
	Sub-Total	$ 1,713.82	$ 1,938.63	$ 1,983.74	$ 2,150.40	$ 2,046.29
70'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,409.26	$ 1,436.98	$ 1,440.27	$ 1,431.33	$ 1,402.18
	Sub-Total	$ 1,713.82	$ 1,938.63	$ 1,983.74	$ 2,150.40	$ 2,046.29
75'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,515.65	$ 1,543.37	$ 1,546.66	$ 1,537.72	$ 1,508.57
	Sub-Total	$ 1,820.21	$ 2,045.02	$ 2,090.13	$ 2,256.79	$ 2,152.68
80'	Admin / Maint	$ 304.56	$ 501.65	$ 543.47	$ 719.07	$ 644.11
	Debt	$ 1,515.65	$ 1,543.37	$ 1,546.66	$ 1,537.72	$ 1,508.57
	Sub-Total	$ 1,820.21	$ 2,045.02	$ 2,090.13	$ 2,256.79	$ 2,152.68

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Renaissance, Oasis, & Preserve Assessment Breakdown

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 2 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 4 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
Renaissance 35' Villa	Admin / Maint	$ 45.55	$ 370.32	$ -	$ 96.64	**$ 512.51**
	Debt	$ -	$ 137.66	$ -	$ 678.03	**$ 815.69**
	Sub-Total	$ 45.55	$ 507.98	$ -	$ 774.67	**$ 1,328.20**
Renaissance 50'	Admin / Maint	$ 45.55	$ 370.32	$ -	$ 96.64	**$ 512.51**
	Debt	$ -	$ 137.66	$ -	$ 998.94	**$ 1,136.60**
	Sub-Total	$ 45.55	$ 507.98	$ -	$ 1,095.58	**$ 1,649.11**
Renaissance 60'	Admin / Maint	$ 45.55	$ 370.32	$ -	$ 96.64	**$ 512.51**
	Debt	$ -	$ 137.66	$ -	$ 1,212.87	**$ 1,350.53**
	Sub-Total	$ 45.55	$ 507.98	$ -	$ 1,309.51	**$ 1,863.04**
Oasis 60'	Admin / Maint	$ 45.55	$ 370.32	$ -	$ 96.64	**$ 512.51**
	Debt	$ -	$ 137.66	$ -	$ 829.89	**$ 967.55**
	Sub-Total	$ 45.55	$ 507.98	$ -	$ 926.54	**$ 1,480.07**
Oasis 70'	Admin / Maint	$ 45.55	$ 370.32	$ -	$ 96.64	**$ 512.51**
	Debt	$ -	$ 137.66	$ -	$ 980.00	**$ 1,117.66**
	Sub-Total	$ 45.55	$ 507.98	$ -	$ 1,076.64	**$ 1,630.17**
Preserve 33' Villa	Admin / Maint	$ 45.55	$ 370.32	$ 7.20	$ 96.64	**$ 519.72**
	Debt	$ -	$ 137.66	$ -	$ 424.61	**$ 562.27**
	Sub-Total	$ 45.55	$ 507.98	$ 7.20	$ 521.25	**$ 1,081.98**
Preserve 50'	Admin / Maint	$ 45.55	$ 370.32	$ 7.24	$ 96.64	**$ 519.75**
	Debt	$ -	$ 137.66	$ -	$ 679.79	**$ 817.45**
	Sub-Total	$ 45.55	$ 507.98	$ 7.24	$ 776.43	**$ 1,337.20**

Renaissance, Oasis, & Preserve Assessment Changes

Product Type	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
Renaissance 35' Villa	$ 1,331.49	$ 1,328.20	**$ (3.28)**
Renaissance 50'	$ 1,652.39	$ 1,649.11	**$ (3.28)**
Renaissance 60'	$ 1,866.33	$ 1,863.04	**$ (3.28)**
Oasis 60'	$ 1,483.35	$ 1,480.07	**$ (3.28)**
Oasis 70'	$ 1,633.45	$ 1,630.17	**$ (3.28)**
Preserve 33' Villa	$ 1,085.26	$ 1,081.98	**$ (3.28)**
Preserve 50'	$ 1,340.48	$ 1,337.20	**$ (3.28)**

*Note: Oasis is introducing a 50' catagorey in Phase II of contruction. The methodology will be updated in the future to reflect this. For now, based on the fact that all other 50' lots in Unit 4 are 1 ERU, and based on the calculated amount of 1 ERU for the 60' and 70', Unit 4

Debt for an Oasis 50' will be $650.08 NET and $691.58 GROSS

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Renaissance, Oasis, & Preserve Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Renaissance 35' Villa	Admin / Maint	$ 248.95	$ 347.72	$ 388.20	$ 486.64	$ 512.51
	Debt	$ 822.77	$ 850.49	$ 853.78	$ 844.84	$ 815.69
	Sub-Total	$ 1,071.72	$ 1,198.21	$ 1,241.98	$ 1,331.49	$ 1,328.20
Renaissance 50'	Admin / Maint	$ 248.95	$ 347.72	$ 388.20	$ 486.64	$ 512.51
	Debt	$ 1,143.68	$ 1,171.40	$ 1,174.69	$ 1,165.75	$ 1,136.60
	Sub-Total	$ 1,392.63	$ 1,519.11	$ 1,562.89	$ 1,652.39	$ 1,649.11
Renaissance 60'	Admin / Maint	$ 248.95	$ 347.72	$ 388.20	$ 486.64	$ 512.51
	Debt	$ 1,357.61	$ 1,385.33	$ 1,388.62	$ 1,379.68	$ 1,350.53
	Sub-Total	$ 1,606.56	$ 1,733.05	$ 1,776.82	$ 1,866.33	$ 1,863.04
Oasis 60'	Admin / Maint	$ 248.95	$ 347.72	$ 388.20	$ 486.64	$ 512.51
	Debt	$ 974.63	$ 1,002.35	$ 1,005.64	$ 996.70	$ 967.55
	Sub-Total	$ 1,223.58	$ 1,350.07	$ 1,393.84	$ 1,483.35	$ 1,480.07
Oasis 70'	Admin / Maint	$ 248.95	$ 347.72	$ 388.20	$ 486.64	$ 512.51
	Debt	$ 1,124.74	$ 1,152.46	$ 1,155.75	$ 1,146.81	$ 1,117.66
	Sub-Total	$ 1,373.69	$ 1,500.18	$ 1,543.95	$ 1,633.45	$ 1,630.17
Preserve 33' Villa	Admin / Maint	$ 256.58	$ 355.45	$ 395.40	$ 493.85	$ 519.72
	Debt	$ 569.35	$ 597.07	$ 600.36	$ 591.42	$ 562.27
	Sub-Total	$ 825.93	$ 952.51	$ 995.76	$ 1,085.26	$ 1,081.98
Preserve 50'	Admin / Maint	$ 256.55	$ 355.49	$ 395.44	$ 493.89	$ 519.75
	Debt	$ 824.53	$ 852.25	$ 855.54	$ 846.60	$ 817.45
	Sub-Total	$ 1,081.07	$ 1,207.73	$ 1,250.98	$ 1,340.48	$ 1,337.20

Assessments - Unit 7 Villages

Unit 7 Villages Assessment Breakdown

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 7 Total Fiscal Year 2026/2027 Assessment Per Unit	All Units Total Fiscal Year 2026/2027 Assessment Per Unit
50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 830.00	$ 967.66
	Sub-Total	$ 45.55	$ 507.98	$ 892.51	$ 1,446.04
74'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,228.40	$ 1,366.06
	Sub-Total	$ 45.55	$ 507.98	$ 1,290.91	$ 1,844.44
Coach	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 622.50	$ 760.16
	Sub-Total	$ 45.55	$ 507.98	$ 685.01	$ 1,238.54
2-Story	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 456.50	$ 594.16
	Sub-Total	$ 45.55	$ 507.98	$ 519.01	$ 1,072.54
4-Story	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 415.00	$ 552.66
	Sub-Total	$ 45.55	$ 507.98	$ 477.51	$ 1,031.04
Village B 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,660.00	$ 1,797.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,722.51	$ 2,276.04
Village F1 37'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,245.00	$ 1,382.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,307.51	$ 1,861.04
Village F1 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,660.00	$ 1,797.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,722.51	$ 2,276.04
Village F1 60'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,992.00	$ 2,129.66
	Sub-Total	$ 45.55	$ 507.98	$ 2,054.51	$ 2,608.04
Village F5 Dup/Paired Villas	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 996.00	$ 1,133.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,058.51	$ 1,612.04
Village F5 40'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,328.00	$ 1,465.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,390.51	$ 1,944.04
Village F5 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,660.00	$ 1,797.66
	Sub-Total	$ 45.55	$ 507.98	$ 1,722.51	$ 2,276.04
Village F3 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,659.60	$ 1,797.26
	Sub-Total	$ 45.55	$ 507.98	$ 1,722.11	$ 2,275.64
Village F3 60'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,991.52	$ 2,129.18
	Sub-Total	$ 45.55	$ 507.98	$ 2,054.03	$ 2,607.56
Village G-1B Dup/Paired Villas	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,078.76	$ 1,216.42
	Sub-Total	$ 45.55	$ 507.98	$ 1,141.27	$ 1,694.80
Village G-1B 40'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,327.68	$ 1,465.34
	Sub-Total	$ 45.55	$ 507.98	$ 1,390.19	$ 1,943.72
Village G-1B 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,659.60	$ 1,797.26
	Sub-Total	$ 45.55	$ 507.98	$ 1,722.11	$ 2,275.64
Village G-1B PH 3 Dup/Paired Villas	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,078.78	$ 1,216.44
	Sub-Total	$ 45.55	$ 507.98	$ 1,141.29	$ 1,694.82
Village G-1B PH 3 40'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,316.01	$ 1,453.67
	Sub-Total	$ 45.55	$ 507.98	$ 1,378.52	$ 1,932.05
Village G-1B PH 3 50'	Admin / Maint	$ 45.55	$ 370.32	$ 62.51	$ 478.38
	Debt	$ -	$ 137.66	$ 1,647.93	$ 1,785.59
	Sub-Total	$ 45.55	$ 507.98	$ 1,710.44	$ 2,263.97

Unit 7 Villages Assessment Changes

Product Type	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	Total Change +/(-) From Previous Year Per Unit
50'	$ 1,466.15	$ 1,446.04	$ (20.11)
74'	$ 1,864.55	$ 1,844.44	$ (20.11)
Coach	$ 1,258.65	$ 1,238.54	$ (20.11)
2-Story	$ 1,092.65	$ 1,072.54	$ (20.11)
4-Story	$ 1,051.15	$ 1,031.04	$ (20.11)
Village B 50'	$ 2,296.15	$ 2,276.04	$ (20.11)
Village F1 37'	$ 1,881.15	$ 1,861.04	$ (20.11)
Village F1 50'	$ 2,296.15	$ 2,276.04	$ (20.11)
Village F1 60'	$ 2,628.15	$ 2,608.04	$ (20.11)
Village F5 Dup/Paired Villas	$ 1,632.15	$ 1,612.04	$ (20.11)
Village F5 40'	$ 1,964.15	$ 1,944.04	$ (20.11)
Village F5 50'	$ 2,296.15	$ 2,276.04	$ (20.11)
Village F3 50'	$ 2,295.75	$ 2,275.64	$ (20.11)
Village F3 60'	$ 2,627.67	$ 2,607.56	$ (20.11)
Village G-1B Dup/Paired Villas	$ 1,714.91	$ 1,694.80	$ (20.11)
Village G-1B 40'	$ 1,963.83	$ 1,943.72	$ (20.11)
Village G-1B 50'	$ 2,295.75	$ 2,275.64	$ (20.11)
Village G-1B PH 3 Dup/Paired Villas	$ -	$ 1,694.82	$ 1,694.82
Village G-1B PH 3 40'	$ -	$ 1,932.05	$ 1,932.05
Village G-1B PH 3 50'	$ -	$ 2,263.97	$ 2,263.97

Unit 7 Villages Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
50'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 974.74	$ 1,002.46	$ 1,005.75	$ 996.81	$ 967.66
	Sub-Total	$ 1,261.84	$ 1,406.18	$ 1,407.58	$ 1,466.15	$ 1,446.04
74'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,373.14	$ 1,400.86	$ 1,404.15	$ 1,395.21	$ 1,366.06
	Sub-Total	$ 1,660.24	$ 1,804.58	$ 1,805.98	$ 1,864.55	$ 1,844.44
Coach	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 767.24	$ 794.96	$ 798.25	$ 789.31	$ 760.16
	Sub-Total	$ 1,054.34	$ 1,198.68	$ 1,200.08	$ 1,258.65	$ 1,238.54
2-Story	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 601.24	$ 628.96	$ 632.25	$ 623.31	$ 594.16
	Sub-Total	$ 888.34	$ 1,032.68	$ 1,034.08	$ 1,092.65	$ 1,072.54
4-Story	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 559.74	$ 587.46	$ 590.75	$ 581.81	$ 552.66
	Sub-Total	$ 846.84	$ 991.18	$ 992.58	$ 1,051.15	$ 1,031.04
Village B 50'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,804.74	$ 1,832.46	$ 1,835.75	$ 1,826.81	$ 1,797.66
	Sub-Total	$ 2,091.84	$ 2,236.18	$ 2,237.58	$ 2,296.15	$ 2,276.04
Village F1 37'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,389.74	$ 1,417.46	$ 1,420.75	$ 1,411.81	$ 1,382.66
	Sub-Total	$ 1,676.84	$ 1,821.18	$ 1,822.58	$ 1,881.15	$ 1,861.04
Village F1 50'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,804.74	$ 1,832.46	$ 1,835.75	$ 1,826.81	$ 1,797.66
	Sub-Total	$ 2,091.84	$ 2,236.18	$ 2,237.58	$ 2,296.15	$ 2,276.04
Village F1 60'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 2,136.74	$ 2,164.46	$ 2,167.75	$ 2,158.81	$ 2,129.66
	Sub-Total	$ 2,423.84	$ 2,568.18	$ 2,569.58	$ 2,628.15	$ 2,608.04
Village F5 Dup/Paired Villas	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,140.74	$ 1,168.46	$ 1,171.75	$ 1,162.81	$ 1,133.66
	Sub-Total	$ 1,427.84	$ 1,572.18	$ 1,573.58	$ 1,632.15	$ 1,612.04
Village F5 40'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,472.74	$ 1,500.46	$ 1,503.75	$ 1,494.81	$ 1,465.66
	Sub-Total	$ 1,759.84	$ 1,904.18	$ 1,905.58	$ 1,964.15	$ 1,944.04
Village F5 50'	Admin / Maint	$ 287.10	$ 403.72	$ 401.83	$ 469.34	$ 478.38
	Debt	$ 1,804.74	$ 1,832.46	$ 1,835.75	$ 1,826.81	$ 1,797.66
	Sub-Total	$ 2,091.84	$ 2,236.18	$ 2,237.58	$ 2,296.15	$ 2,276.04
Village F3 50'	Admin / Maint	$ -	$ -	$ 401.83	$ 469.34	$ 478.38
	Debt	$ -	$ -	$ 1,835.35	$ 1,826.41	$ 1,797.26
	Sub-Total	$ -	$ -	$ 2,237.18	$ 2,295.75	$ 2,275.64
Village F3 60'	Admin / Maint	$ -	$ -	$ 401.83	$ 469.34	$ 478.38
	Debt	$ -	$ -	$ 2,167.27	$ 2,158.33	$ 2,129.18
	Sub-Total	$ -	$ -	$ 2,569.10	$ 2,627.67	$ 2,607.56
Village G-1B Dup/Paired Villas	Admin / Maint	$ -	$ -	$ 401.83	$ 469.34	$ 478.38
	Debt	$ -	$ -	$ 1,254.51	$ 1,245.57	$ 1,216.42
	Sub-Total	$ -	$ -	$ 1,656.34	$ 1,714.91	$ 1,694.80
Village G-1B 40'	Admin / Maint	$ -	$ -	$ 401.83	$ 469.34	$ 478.38
	Debt	$ -	$ -	$ 1,503.43	$ 1,494.49	$ 1,465.34
	Sub-Total	$ -	$ -	$ 1,905.26	$ 1,963.83	$ 1,943.72
Village G-1B 50'	Admin / Maint	$ -	$ -	$ 401.83	$ 469.34	$ 478.38
	Debt	$ -	$ -	$ 1,835.35	$ 1,826.41	$ 1,797.26
	Sub-Total	$ -	$ -	$ 2,237.18	$ 2,295.75	$ 2,275.64
Village G-1B PH 3 Dup/Paired Villas	Admin / Maint	$ -	$ -	$ -	$ -	$ 478.38
	Debt	$ -	$ -	$ -	$ -	$ 1,216.44
	Sub-Total	$ -	$ -	$ -	$ -	$ 1,694.82
Village G-1B PH 3 40'	Admin / Maint	$ -	$ -	$ -	$ -	$ 478.38
	Debt	$ -	$ -	$ -	$ -	$ 1,453.67
	Sub-Total	$ -	$ -	$ -	$ -	$ 1,932.05
Village G-1B PH 3 50'	Admin / Maint	$ -	$ -	$ -	$ -	$ 478.38
	Debt	$ -	$ -	$ -	$ -	$ 1,785.59
	Sub-Total	$ -	$ -	$ -	$ -	$ 2,263.97

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 8 Villages Assessment Breakdown

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 8 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
50'	Admin / Maint	$ 45.55	$ 370.32	$ 81.65	**$ 497.52**
	Debt	$ -	$ 137.66	$ 1,749.69	**$ 1,887.35**
	Sub-Total	$ 45.55	$ 507.98	$ 1,831.34	**$ 2,384.87**
75'	Admin / Maint	$ 45.55	$ 370.32	$ 81.65	**$ 497.52**
	Debt	$ -	$ 137.66	$ 2,196.98	**$ 2,334.64**
	Sub-Total	$ 45.55	$ 507.98	$ 2,278.63	**$ 2,832.16**
Coach	Admin / Maint	$ 45.55	$ 370.32	$ 81.65	**$ 497.52**
	Debt	$ -	$ 137.66	$ 1,539.21	**$ 1,676.87**
	Sub-Total	$ 45.55	$ 507.98	$ 1,620.86	**$ 2,174.39**
2-Story	Admin / Maint	$ 45.55	$ 370.32	$ 81.65	**$ 497.52**
	Debt	$ -	$ 137.66	$ 1,315.55	**$ 1,453.21**
	Sub-Total	$ 45.55	$ 507.98	$ 1,397.20	**$ 1,950.73**
4-Story	Admin / Maint	$ 45.55	$ 370.32	$ 81.65	**$ 497.52**
	Debt	$ -	$ 137.66	$ 1,091.90	**$ 1,229.56**
	Sub-Total	$ 45.55	$ 507.98	$ 1,173.55	**$ 1,727.08**

Unit 8 Villages Assessment Changes

Product Type	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
50'	$ 2,407.79	$ 2,384.87	**$ (22.92)**
75'	$ 2,855.08	$ 2,832.16	**$ (22.92)**
Coach	$ 2,197.31	$ 2,174.39	**$ (22.92)**
2-Story	$ 1,973.65	$ 1,950.73	**$ (22.92)**
4-Story	$ 1,750.00	$ 1,727.08	**$ (22.92)**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 8 Villages Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
50'	Admin / Maint	$ 268.37	$ 365.48	$ 398.96	$ 491.29	$ 497.52
	Debt	$ 842.12	$ 1,922.15	$ 1,925.44	$ 1,916.50	$ 1,887.35
	Sub-Total	$ 1,110.49	$ 2,287.63	$ 2,324.40	$ 2,407.79	$ 2,384.87
75'	Admin / Maint	$ 268.37	$ 365.48	$ 398.96	$ 491.29	$ 497.52
	Debt	$ 1,020.40	$ 2,369.44	$ 2,372.73	$ 2,363.79	$ 2,334.64
	Sub-Total	$ 1,288.77	$ 2,734.92	$ 2,771.69	$ 2,855.08	$ 2,832.16
Coach	Admin / Maint	$ 268.37	$ 365.48	$ 398.96	$ 491.29	$ 497.52
	Debt	$ 758.23	$ 1,711.67	$ 1,714.96	$ 1,706.02	$ 1,676.87
	Sub-Total	$ 1,026.60	$ 2,077.15	$ 2,113.92	$ 2,197.31	$ 2,174.39
2-Story	Admin / Maint	$ 268.37	$ 365.48	$ 398.96	$ 491.29	$ 497.52
	Debt	$ 669.08	$ 1,488.01	$ 1,491.30	$ 1,482.36	$ 1,453.21
	Sub-Total	$ 937.45	$ 1,853.49	$ 1,890.26	$ 1,973.65	$ 1,950.73
4-Story	Admin / Maint	$ 268.37	$ 365.48	$ 398.96	$ 491.29	$ 497.52
	Debt	$ 579.94	$ 1,264.36	$ 1,267.65	$ 1,258.71	$ 1,229.56
	Sub-Total	$ 848.31	$ 1,629.84	$ 1,666.61	$ 1,750.00	$ 1,727.08

Assessments - Unit 9 Villages

Unit 9 Villages Assessment Breakdown							Unit 9 Villages Assessment Changes		
Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 9 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**		Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
50'	Admin / Maint	$ 45.55	$ 370.32	$ 116.11	**$ 531.98**				
	Debt	$ -	$ 137.66	$ 1,754.57	**$ 1,892.23**				
	Sub-Total	$ 45.55	$ 507.98	$ 1,870.68	**$ 2,424.21**		$ 2,615.03	$ 2,424.21	**$ (190.82)**
62'	Admin / Maint	$ 45.55	$ 370.32	$ 116.11	**$ 531.98**				
	Debt	$ -	$ 137.66	$ 2,175.67	**$ 2,313.33**				
	Sub-Total	$ 45.55	$ 507.98	$ 2,291.78	**$ 2,845.31**		$ 3,036.13	$ 2,845.31	**$ (190.82)**
75'	Admin / Maint	$ 45.55	$ 370.32	$ 116.11	**$ 531.98**				
	Debt	$ -	$ 137.66	$ 2,631.86	**$ 2,769.52**				
	Sub-Total	$ 45.55	$ 507.98	$ 2,747.97	**$ 3,301.50**		$ 3,492.32	$ 3,301.50	**$ (190.82)**
85'	Admin / Maint	$ 45.55	$ 370.32	$ 116.11	**$ 531.98**				
	Debt	$ -	$ 137.66	$ 2,982.77	**$ 3,120.43**				
	Sub-Total	$ 45.55	$ 507.98	$ 3,098.88	**$ 3,652.41**		$ 3,843.23	$ 3,652.41	**$ (190.82)**
Coach	Admin / Maint	$ 45.55	$ 370.32	$ 116.11	**$ 531.98**				
	Debt	$ -	$ 137.66	$ 877.29	**$ 1,014.95**				
	Sub-Total	$ 45.55	$ 507.98	$ 993.40	**$ 1,546.93**		$ 1,737.75	$ 1,546.93	**$ (190.82)**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 9 Villages Assessment History						
Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
50'	Admin / Maint	$ -	$ 509.07	$ 597.28	$ 693.65	$ 531.98
	Debt	$ -	$ 1,927.03	$ 1,930.32	$ 1,921.38	$ 1,892.23
	Sub-Total	$ -	$ 2,436.10	$ 2,527.60	$ 2,615.03	$ 2,424.21
62'	Admin / Maint	$ -	$ 509.07	$ 597.28	$ 693.65	$ 531.98
	Debt	$ -	$ 2,348.13	$ 2,351.42	$ 2,342.48	$ 2,313.33
	Sub-Total	$ -	$ 2,857.20	$ 2,948.70	$ 3,036.13	$ 2,845.31
75'	Admin / Maint	$ -	$ 509.07	$ 597.28	$ 693.65	$ 531.98
	Debt	$ -	$ 2,804.32	$ 2,807.61	$ 2,798.67	$ 2,769.52
	Sub-Total	$ -	$ 3,313.39	$ 3,404.89	$ 3,492.32	$ 3,301.50
85'	Admin / Maint	$ -	$ 509.07	$ 597.28	$ 693.65	$ 531.98
	Debt	$ -	$ 3,155.23	$ 3,158.52	$ 3,149.58	$ 3,120.43
	Sub-Total	$ -	$ 3,664.30	$ 3,755.80	$ 3,843.23	$ 3,652.41
Coach	Admin / Maint	$ -	$ 509.07	$ 597.28	$ 693.65	$ 531.98
	Debt	$ -	$ 1,049.75	$ 1,053.04	$ 1,044.10	$ 1,014.95
	Sub-Total	$ -	$ 1,558.82	$ 1,650.32	$ 1,737.75	$ 1,546.93

Unit 10 Villages Assessment Breakdown

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 10 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
Coach	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 1,134.52	**$ 1,272.18**
	Sub-Total	$ 45.55	$ 507.98	$ 1,532.96	**$ 2,086.49**
Townhomes	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 1,361.42	**$ 1,499.08**
	Sub-Total	$ 45.55	$ 507.98	$ 1,759.86	**$ 2,313.39**
50' SF	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 2,269.04	**$ 2,406.70**
	Sub-Total	$ 45.55	$ 507.98	$ 2,667.48	**$ 3,221.01**
65' SF	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 2,949.75	**$ 3,087.41**
	Sub-Total	$ 45.55	$ 507.98	$ 3,348.19	**$ 3,901.72**
65' SF - BD	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 2,752.35	**$ 2,890.01**
	Sub-Total	$ 45.55	$ 507.98	$ 3,150.79	**$ 3,704.32**
75' SF	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 3,403.56	**$ 3,541.22**
	Sub-Total	$ 45.55	$ 507.98	$ 3,802.00	**$ 4,355.53**
50' SF AA2	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 2,338.70	**$ 2,476.36**
	Sub-Total	$ 45.55	$ 507.98	$ 2,737.14	**$ 3,290.67**
65' SF AA2	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 3,040.31	**$ 3,177.97**
	Sub-Total	$ 45.55	$ 507.98	$ 3,438.75	**$ 3,992.28**
75' SF AA2	Admin / Maint	$ 45.55	$ 370.32	$ 398.44	**$ 814.31**
	Debt	$ -	$ 137.66	$ 3,508.05	**$ 3,645.71**
	Sub-Total	$ 45.55	$ 507.98	$ 3,906.49	**$ 4,460.02**

Unit 10 Villages Assessment Changes

Product Type	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
Coach	$ 2,280.72	$ 2,086.49	**$ (194.23)**
Townhomes	$ 2,507.62	$ 2,313.39	**$ (194.23)**
50' SF	$ 3,415.24	$ 3,221.01	**$ (194.23)**
65' SF	$ 4,095.95	$ 3,901.72	**$ (194.23)**
65' SF - BD	$ 3,898.55	$ 3,704.32	**$ (194.23)**
75' SF	$ 4,549.76	$ 4,355.53	**$ (194.23)**
50' SF AA2	$ -	$ 3,290.67	**$ 3,290.67**
65' SF AA2	$ -	$ 3,992.28	**$ 3,992.28**
75' SF AA2	$ -	$ 4,460.02	**$ 4,460.02**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 10 Villages Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Coach	Admin / Maint	$ -	$ -	$ 930.52	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ 1,310.27	$ 1,301.33	$ 1,272.18
	Sub-Total	$ -	$ -	$ 2,240.79	$ 2,280.72	$ 2,086.49
Townhomes	Admin / Maint	$ -	$ -	$ 930.52	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ 1,537.17	$ 1,528.23	$ 1,499.08
	Sub-Total	$ -	$ -	$ 2,467.69	$ 2,507.62	$ 2,313.39
50' SF	Admin / Maint	$ -	$ -	$ 930.52	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ 2,444.79	$ 2,435.85	$ 2,406.70
	Sub-Total	$ -	$ -	$ 3,375.31	$ 3,415.24	$ 3,221.01
65' SF	Admin / Maint	$ -	$ -	$ 930.52	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ 3,125.50	$ 3,116.56	$ 3,087.41
	Sub-Total	$ -	$ -	$ 4,056.02	$ 4,095.95	$ 3,901.72
65' SF - BD	Admin / Maint	$ -	$ -	$ -	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ -	$ 2,919.16	$ 2,890.01
	Sub-Total	$ -	$ -	$ -	$ 3,898.55	$ 3,704.32
75' SF	Admin / Maint	$ -	$ -	$ 930.52	$ 979.39	$ 814.31
	Debt	$ -	$ -	$ 3,579.31	$ 3,570.37	$ 3,541.22
	Sub-Total	$ -	$ -	$ 4,509.83	$ 4,549.76	$ 4,355.53
50' SF AA2	Admin / Maint	$ -	$ -			$ 814.31
	Debt	$ -	$ -			$ 2,476.36
	Sub-Total	$ -	$ -			$ 3,290.67
65' SF AA2	Admin / Maint	$ -	$ -			$ 814.31
	Debt	$ -	$ -			$ 3,177.97
	Sub-Total	$ -	$ -			$ 3,992.28
75' SF AA2	Admin / Maint	$ -	$ -			$ 814.31
	Debt	$ -	$ -			$ 3,645.71
	Sub-Total	$ -	$ -			$ 4,460.02

Assessments - Unit 11 Villages

Unit 11 Villages Assessment Breakdown														Unit 11 Villages Assessment Changes					
Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit		Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit		Unit 11 Total Fiscal Year 2026/2027 Assessment Per Unit		**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**						Total Fiscal Year 2025/2026 Assessment Per Unit		Total Fiscal Year 2026/2027 Assessment Per Unit		**Total Change +/(-) From Previous Year Per Unit**	
Villa	Admin / Maint	$	45.55	$	370.32	$	382.01	**$**	**797.88**										
	Debt	$	-	$	137.66	$	2,419.49	**$**	**2,557.15**										
	Sub-Total	$	45.55	$	507.98	$	2,801.50	**$**	**3,355.03**					$	657.39	$	3,355.03	**$**	**2,697.65**
45' Single Family	Admin / Maint	$	45.55	$	370.32	$	382.01	**$**	**797.88**										
	Debt	$	-	$	137.66	$	2,903.38	**$**	**3,041.04**										
	Sub-Total	$	45.55	$	507.98	$	3,285.39	**$**	**3,838.92**					$	657.39	$	3,838.92	**$**	**3,181.54**
52' Single Family	Admin / Maint	$	45.55	$	370.32	$	382.01	**$**	**797.88**										
	Debt	$	-	$	137.66	$	3,355.02	**$**	**3,492.68**										
	Sub-Total	$	45.55	$	507.98	$	3,737.03	**$**	**4,290.56**					$	657.39	$	4,290.56	**$**	**3,633.18**
57' Single Family	Admin / Maint	$	45.55	$	370.32	$	382.01	**$**	**797.88**										
	Debt	$	-	$	137.66	$	3,677.62	**$**	**3,815.28**										
	Sub-Total	$	45.55	$	507.98	$	4,059.63	**$**	**4,613.16**					$	657.39	$	4,613.16	**$**	**3,955.78**
72' Single Family	Admin / Maint	$	45.55	$	370.32	$	382.01	**$**	**797.88**										
	Debt	$	-	$	137.66	$	4,645.41	**$**	**4,783.07**										
	Sub-Total	$	45.55	$	507.98	$	5,027.42	**$**	**5,580.95**					$	657.39	$	5,580.95	**$**	**4,923.57**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 11 Villages Assessment History											
Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit		Total Fiscal Year 2023/2024 Assessment Per Unit		Total Fiscal Year 2024/2025 Assessment Per Unit		Total Fiscal Year 2025/2026 Assessment Per Unit		Total Fiscal Year 2026/2027 Assessment Per Unit	
Villa	Admin / Maint	$	-	$	-	$	-	$	490.58	$	797.88
	Debt	$	-	$	-	$	-	$	166.81	$	2,557.15
	Sub-Total	$	-	$	-	$	-	$	657.39	$	3,355.03
45' Single Family	Admin / Maint	$	-	$	-	$	-	$	490.58	$	797.88
	Debt	$	-	$	-	$	-	$	166.81	$	3,041.04
	Sub-Total	$	-	$	-	$	-	$	657.39	$	3,838.92
52' Single Family	Admin / Maint	$	-	$	-	$	-	$	490.58	$	797.88
	Debt	$	-	$	-	$	-	$	166.81	$	3,492.68
	Sub-Total	$	-	$	-	$	-	$	657.39	$	4,290.56
57' Single Family	Admin / Maint	$	-	$	-	$	-	$	490.58	$	797.88
	Debt	$	-	$	-	$	-	$	166.81	$	3,815.28
	Sub-Total	$	-	$	-	$	-	$	657.39	$	4,613.16
72' Single Family	Admin / Maint	$	-	$	-	$	-	$	490.58	$	797.88
	Debt	$	-	$	-	$	-	$	166.81	$	4,783.07
	Sub-Total	$	-	$	-	$	-	$	657.39	$	5,580.95

Product Type		Unit 12 Villages Assessment Breakdown: District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 12 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**	Unit 12 Villages Assessment Changes: Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
Bexley - Townhome 20'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 829.25	**$ 966.91**			
	Sub-Total	$ 45.55	$ 507.98	$ 1,185.91	**$ 1,739.44**	$ 1,996.79	$ 1,739.44	**$ (257.35)**
Bexely - Cottage 35'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 1,451.19	**$ 1,588.85**			
	Sub-Total	$ 45.55	$ 507.98	$ 1,807.85	**$ 2,361.38**	$ 2,618.73	$ 2,361.38	**$ (257.35)**
Bexley - SF 55'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 2,280.44	**$ 2,418.10**			
	Sub-Total	$ 45.55	$ 507.98	$ 2,637.10	**$ 3,190.63**	$ 3,447.98	$ 3,190.63	**$ (257.35)**
Bexley - SF 60'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 2,487.76	**$ 2,625.42**			
	Sub-Total	$ 45.55	$ 507.98	$ 2,844.42	**$ 3,397.95**	$ 3,655.30	$ 3,397.95	**$ (257.35)**
Oakbend - SF 50'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 2,073.13	**$ 2,210.79**			
	Sub-Total	$ 45.55	$ 507.98	$ 2,429.79	**$ 2,983.32**	$ 3,240.67	$ 2,983.32	**$ (257.35)**
Oakbend - SF 60'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA1	Debt	$ -	$ 137.66	$ 2,487.76	**$ 2,625.42**			
	Sub-Total	$ 45.55	$ 507.98	$ 2,844.42	**$ 3,397.95**	$ 3,655.30	$ 3,397.95	**$ (257.35)**
West Lake - SF 50'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA2	Debt	$ -	$ 137.66	$ 2,339.65	**$ 2,477.31**			
	Sub-Total	$ 45.55	$ 507.98	$ 2,696.31	**$ 3,249.84**	$ -	$ 3,249.84	**$ 3,249.84**
West Lake - SF 65'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA2	Debt	$ -	$ 137.66	$ 3,041.54	**$ 3,179.20**			
	Sub-Total	$ 45.55	$ 507.98	$ 3,398.20	**$ 3,951.73**	$ -	$ 3,951.73	**$ 3,951.73**
West Lake - SF 75'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA2	Debt	$ -	$ 137.66	$ 3,509.47	**$ 3,647.13**			
	Sub-Total	$ 45.55	$ 507.98	$ 3,866.13	**$ 4,419.66**	$ -	$ 4,419.66	**$ 4,419.66**
West Lake - SF 85'	Admin / Maint	$ 45.55	$ 370.32	$ 356.66	**$ 772.53**			
AA2	Debt	$ -	$ 137.66	$ 3,977.40	**$ 4,115.06**			
	Sub-Total	$ 45.55	$ 507.98	$ 4,334.06	**$ 4,887.59**	$ -	$ 4,887.59	**$ 4,887.59**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 12 Villages Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Bexley - Townhome 20'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 996.06	$ 966.91
	Sub-Total	$ -	$ -	$ -	$ 1,996.79	$ 1,739.44
Bexely - Cottage 35'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 1,618.00	$ 1,588.85
	Sub-Total	$ -	$ -	$ -	$ 2,618.73	$ 2,361.38
Bexley - SF 55'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 2,447.25	$ 2,418.10
	Sub-Total	$ -	$ -	$ -	$ 3,447.98	$ 3,190.63
Bexley - SF 60'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 2,654.57	$ 2,625.42
	Sub-Total	$ -	$ -	$ -	$ 3,655.30	$ 3,397.95
Oakbend - SF 50'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 2,239.94	$ 2,210.79
	Sub-Total	$ -	$ -	$ -	$ 3,240.67	$ 2,983.32
Oakbend - SF 60'	Admin / Maint	$ -	$ -	$ -	$ 1,000.73	$ 772.53
	Debt	$ -	$ -	$ -	$ 2,654.57	$ 2,625.42
	Sub-Total	$ -	$ -	$ -	$ 3,655.30	$ 3,397.95
West Lake - SF 50'	Admin / Maint	$ -	$ -	$ -	$ -	$ 772.53
	Debt	$ -	$ -	$ -	$ -	$ 2,477.31
	Sub-Total	$ -	$ -	$ -	$ -	$ 3,249.84
West Lake - SF 65'	Admin / Maint	$ -	$ -	$ -	$ -	$ 772.53
	Debt	$ -	$ -	$ -	$ -	$ 3,179.20
	Sub-Total	$ -	$ -	$ -	$ -	$ 3,951.73
West Lake - SF 75'	Admin / Maint	$ -	$ -	$ -	$ -	$ 772.53
	Debt	$ -	$ -	$ -	$ -	$ 3,647.13
	Sub-Total	$ -	$ -	$ -	$ -	$ 4,419.66
West Lake - SF 85'	Admin / Maint	$ -	$ -	$ -	$ -	$ 772.53
	Debt	$ -	$ -	$ -	$ -	$ 4,115.06
	Sub-Total	$ -	$ -	$ -	$ -	$ 4,887.59

Assessments - Unit 13 Villages

Unit 13 Villages Assessment Breakdown					
Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 13 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**
Townhome	Admin / Maint	$ 45.55	$ 370.32	$ 582.96	**$ 998.83**
	Debt	$ -	$ 137.66	$ 1,056.77	**$ 1,194.43**
	Sub-Total	$ 45.55	$ 507.98	$ 1,639.73	**$ 2,193.26**
0	Admin / Maint	$ -	$ -	$ -	**$ -**
	Debt	$ -	$ -	$ -	**$ -**
	Sub-Total	$ -	$ -	$ -	**$ -**
0	Admin / Maint	$ -	$ -	$ -	**$ -**
	Debt	$ -	$ -	$ -	**$ -**
	Sub-Total	$ -	$ -	$ -	**$ -**
0	Admin / Maint	$ -	$ -	$ -	**$ -**
	Debt	$ -	$ -	$ -	**$ -**
	Sub-Total	$ -	$ -	$ -	**$ -**
0	Admin / Maint	$ -	$ -	$ -	**$ -**
	Debt	$ -	$ -	$ -	**$ -**
	Sub-Total	$ -	$ -	$ -	**$ -**
0	Admin / Maint	$ -	$ -	$ -	**$ -**
	Debt	$ -	$ -	$ -	**$ -**
	Sub-Total	$ -	$ -	$ -	**$ -**

Unit 13 Villages Assessment Changes		
Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
$ -	$ 2,193.26	**$ 2,193.26**
$ -	$ -	**$ -**
$ -	$ -	**$ -**
$ -	$ -	**$ -**
$ -	$ -	**$ -**
$ -	$ -	**$ -**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Unit 13 Villages Assessment History						
Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Townhome	Admin / Maint	$ -	$ -	$ -	$ -	$ 998.83
	Debt	$ -	$ -	$ -	$ -	$ 1,194.43
	Sub-Total	$ -	$ -	$ -	$ -	$ 2,193.26
0	Admin / Maint	$ -	$ -	$ -	$ -	$ -
	Debt	$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -
0	Admin / Maint	$ -	$ -	$ -	$ -	$ -
	Debt	$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -
0	Admin / Maint	$ -	$ -	$ -	$ -	$ -
	Debt	$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -
0	Admin / Maint	$ -	$ -	$ -	$ -	$ -
	Debt	$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -
0	Admin / Maint	$ -	$ -	$ -	$ -	$ -
	Debt	$ -	$ -	$ -	$ -	$ -
	Sub-Total	$ -	$ -	$ -	$ -	$ -

Thomas 167 Assessment Breakdown / Thomas 167 Assessment Changes

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 2 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
Thomas 167 *	Admin / Maint	$ 45.55	$ 370.32	$ 227.36	**$ 643.23**			
Multi	Debt	$ -	$ 137.66	$ -	**$ 137.66**			
Family (3 BDR)	Sub-Total	$ 45.55	$ 507.98	$ 227.36	**$ 780.89**	$ 930.16	$ 780.89	**$ (149.26)**
Thomas 167 *	Admin / Maint	$ 45.55	$ 370.32	$ 227.36	**$ 643.23**			
Multi	Debt	$ -	$ 137.66	$ 14,672.45	**$ 14,810.11**			
Family (2 BDR)	Sub-Total	$ 45.55	$ 507.98	$ 14,899.82	**$ 15,453.35**	$ 890.24	$ 15,453.35	**$ 14,563.10**
Thomas 167 *	Admin / Maint	$ 45.55	$ 370.32	#REF!	**#REF!**			
Commercial	Debt	$ -	$ 137.66	#REF!	**#REF!**			
	Sub-Total	$ 45.55	$ 507.98	#REF!	**#REF!**	$ 18,472.35	#REF!	**#REF!**

Undeveloped and/or Unassigned Land Assessment Breakdown / Undeveloped and/or Unassigned Land Assessment Changes

Product Type		District Proper Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 1 Total Fiscal Year 2026/2027 Assessment Per Unit	Unit 2 Total Fiscal Year 2026/2027 Assessment Per Unit	**All Units Total Fiscal Year 2026/2027 Assessment Per Unit**	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit	**Total Change +/(-) From Previous Year Per Unit**
Land Inside U1	Admin / Maint	$ 45.55	$ 370.32	$ -	**$ 415.87**			
Boundary	Debt	$ -	$ 137.66	$ -	**$ 137.66**			
Per 1/2 Acre or Less	Sub-Total	$ 45.55	$ 507.98	$ -	**$ 553.53**	$ 554.22	$ 553.53	**$ (0.69)**
Land Outside U1	Admin / Maint	$ 45.55	$ -	$ -	**$ 45.55**			
Boundary	Debt	$ -	$ -	$ -	**$ -**			
Per 1/2 Acre or Less	Sub-Total	$ 45.55	$ -	$ -	**$ 45.55**	$ 35.88	$ 45.55	**$ 9.67**

Admin / Maint Assessment Includes 1% County Tax Collector Fee, a 1% County Property Appraiser Fee and a 4% discount for early payment of taxes.

Notes:
* Thomas 167 was originally referred to as the "Town Center" in the Unit 2 Methodology and included Town Center Residential and Town Center Commercial

Thomas 167 Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Thomas 167 *	Admin / Maint	$ 155.00	$ 252.24	$ 298.07	$ 394.44	$ 643.23
Multi	Debt	$ 513.65	$ 541.37	$ 544.66	$ 535.72	$ 137.66
Family (3 BDR)	Sub-Total	$ 668.65	$ 793.61	$ 842.73	$ 930.16	$ 780.89
Thomas 167 *	Admin / Maint	$ 154.22	$ 251.44	$ 297.32	$ 393.69	$ 643.23
Multi	Debt	$ 474.48	$ 502.20	$ 505.49	$ 496.55	$ 14,810.11
Family (2 BDR)	Sub-Total	$ 628.70	$ 753.64	$ 802.81	$ 890.24	$ 15,453.35
Thomas 167 *	Admin / Maint	$ 406.06	$ 507.61	$ 536.14	$ 632.51	#REF!
Commercial	Debt	$ 13,008.21	$ 13,035.93	$ 13,039.22	$ 13,030.28	#REF!
	Sub-Total	$ 13,414.27	$ 13,543.54	$ 13,575.36	$ 13,662.79	#REF!

Undeveloped and/or Unassigned Land Assessment History

Product Type		Total Fiscal Year 2022/2023 Assessment Per Unit	Total Fiscal Year 2023/2024 Assessment Per Unit	Total Fiscal Year 2024/2025 Assessment Per Unit	Total Fiscal Year 2025/2026 Assessment Per Unit	Total Fiscal Year 2026/2027 Assessment Per Unit
Land Inside U1	Admin / Maint	$ 147.59	$ 244.70	$ 291.04	$ 387.41	$ 415.87
Boundary	Debt	$ 144.74	$ 172.46	$ 175.75	$ 166.81	$ 137.66
Per 1/2 Acre or Less	Sub-Total	$ 292.33	$ 417.16	$ 466.79	$ 554.22	$ 553.53
Land Outside U1	Admin / Maint	$ 14.84	$ 12.45	$ 20.27	$ 35.88	$ 45.55
Boundary	Debt	$ -	$ -	$ -	$ -	$ -
Per 1/2 Acre or Less	Sub-Total	$ 14.84	$ 12.45	$ 20.27	$ 35.88	$ 45.55

Debt Assessment Methodology - Unit 1

Exhibit D of WVID Unit 1
Engineers Report

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	*
Owner of Property	Description of Property	Assessable Half-Acre or Less Portions	Amount of Determined Benefits	Amount of Determined Damages	Number of Acres to be Taken of Right-of-Way, ect	Amount of Benefits per Assessable Half-Acre or Less
Fourth Quarter Properties, XXXII, LLC	Exhibit D-1 of WVID Unit 1 Engineers Report	12,101	$ 36,816,162.00	$0	0	**$ 3,042.41**
DiVosta and Company, Inc	Exhibit D-2 of WVID Unit 1 Engineers Report	1,200	$ 3,650,887.89	$0	0	**$ 3,042.41**
Divosta Homes, LP	Exhibit D-3 of WVID Unit 1 Engineers Report	962	$ 2,926,795.13	$0	0	**$ 3,042.41**
Gran Paradiso I, LLC	Exhibit D-4 of WVID Unit 1 Engineers Report	1,432	$ 4,356,726.22	$0	0	**$ 3,042.41**
Gran Paradiso II, LLC	Exhibit D-5 of WVID Unit 1 Engineers Report	621	$ 1,889,334.48	$0	0	**$ 3,042.41**
Lee Weatherington Development, Inc.	Exhibit D-6 of WVID Unit 1 Engineers Report	84	$ 255,562.15	$0	0	**$ 3,042.41**
* **Total**		**16,400**	**$ 49,895,467.87**	**$ -**	**0**	**$ 3,042.41**

* Note: These Columns / Rows are not a part of Exhibit D. These columns / Rows show a completely equal benefit per assessable 1/2 acre or less.

Debt Assessment Methodology - Unit 2

Combined Annual Assessments After Issuance of Bonds

Property	Units	Original Number of Units in Area 1	Number of Units True-up or Paid Off (a)	Number of Units in Area 1 Par	Total Maximum Annual Assessment per Unit*	Total Maximum Annual Assessment*	Par Per Unit	Total Par Per Category
				2019 A-1				
Island Walk								
Single Family Residents	DU	1,799	3	1,796	$379.89	$682,282.44	$3,830.73	$6,879,991.08
Multi Family 3BDR or larger	DU	70	0	70	$378.22	$26,475.40	$3,813.87	$266,970.90
Multi Family 2BDR or smaller	DU	0	0	0	$0.00	$0.00	$0.00	$0.00
Assessable Commercial/Office	AC	0	0	0	$0.00	$0.00	$0.00	$0.00
Total Island Walk						**$708,757.84**		**$7,146,961.98**
Grand Paradiso								
Single Family Residents	DU	1,439	8	1,431	$424.10	$606,887.10	$4,276.51	$6,119,685.81
Multi Family 3BDR or larger	DU	280	0	280	$361.34	$101,175.20	$3,643.65	$1,020,222.00
Multi Family 2BDR or smaller	DU	280	2	278	$322.17	$89,563.26	$3,248.67	$903,130.26
Assessable Commercial/Office	AC	0	0	0	$0.00	$0.00	$0.00	$0.00
Total Grand Paradiso						**$797,625.56**		**$8,043,038.07**
				2019 A-2				
Town Center*								
Single Family Residents	DU	0	0	0	$235.00	$0.00	$0.00	$0.00
Multi Family 3BDR or larger	DU	76	0	76	$368.91	$28,037.16	$3,744.72	$284,598.86
Multi Family 2BDR or smaller	DU	140	0	140	$329.74	$46,163.60	$3,347.12	$468,596.24
Assessable Commercial/Office	AC	92.49	0	92.49	$12,863.47	$1,189,742.35	$130,574.17	$12,076,804.91
Total Town Center*						**$1,263,943.11**		**$12,830,000.00**
GRAND TOTAL						**$2,770,326.51**		**$28,020,000.05**

Notes:
* This property is no longer reffered to as the "Town Center" . This property is curretley reffered to as the "Thomas 167" area.

Debt Assessment Methodology - Unit 3

Table 2

Product Type	Number of Units	Total Maximum Annual Assessment per Unit *	Total Maximum Annual Assessment per Product Type
35'	179	$490	$87,710
Town	420	$490	$205,800
Coach	116	$590	$68,440
45'	59	$590	$34,810
52'	513	$690	$353,970
62'	131	$790	$103,490
65'	79	$790	$62,410
70'	56	$790	$44,240
75'	252	$890	$224,280
80'	65	$890	$57,850
Totals	**1870**		**$1,243,000**

*** Does not include county fees and discounts.**

The Bonds currently has a maximum annual debt service requirement of $1,274,100. The maximum annual debt service shown in Table 2 to be derived from the revised plan proposed by Lennar, together with a maximum annual assessment amount of $29,543 derived from the twenty-six (26) existing residential units, is sufficient to retire the outstanding debt as shown in Table 3.

Table 3

Revised Methodology Maximum Annual Assessment	$1,243,000
Pre Lennar Annual Assessment*	$34,343
Total Maximum Annual Assessment	**$1,277,343**

Debt Assessment Methodology - Unit 4

RENAISSANCE SUBDIVISION					
Product Type	Number of Units	Net M.A.D.S. Assessment Per Unit After Contribution	Gross M.A.D.S. Assessment Per Unit After Contribution*	Total Net M.A.D.S. Assessment Per Product Type After Contribution*	Total Gross M.A.D.S. Assessment Per Product Type After Contribution*
35' Villas	224	$ 637	$ 678	$ 142,766	$ 151,879
50' SF	273	$ 939	$ 999	$ 256,347	$ 272,710
60' SF	193	$ 1,140	$ 1,213	$ 220,039	$ 234,084
Totals	690			$ 619,153	$ 658,673

OASIS SUBDIVISION					
Product Type	Number of Units	Net M.A.D.S. Assessment Per Unit After Contribution	Gross M.A.D.S. Assessment Per Unit After Contribution*	Total Net M.A.D.S. Assessment Per Product Type After Contribution*	Total Gross M.A.D.S. Assessment Per Product Type After Contribution*
60' SF	92	$ 780	$ 830	$ 71,769	$ 76,350
70' SF	44	$ 921	$ 980	$ 40,533	$ 43,120
Totals	136			$ 112,302	$ 119,470

Note: Oasis is introducing a 50' catagorey in Phase II of contruction. The methodology will be updated in the future to reflect this. For now, based on the fact that all other 50' lots in Unit 4 are 1 ERU, and based on the calculated amount of 1 ERU for the 60' and 70', Unit 4 Debt for an Oasis 50' will be $650.08 NET and $691.58 GROSS

PRESERVE SUBDIVISION					
Product Type	Number of Units	Net M.A.D.S. Assessment Per Unit After Contribution	Gross M.A.D.S. Assessment Per Unit After Contribution*	Total Net M.A.D.S. Assessment Per Product Type After Contribution*	Total Gross M.A.D.S. Assessment Per Product Type After Contribution*
33' Villas	90	$ 399	$ 425	$ 35,922	$ 38,215
50' SF	110	$ 639	$ 680	$ 70,290	$ 74,777
Totals	200			$ 106,212	$ 112,991

TOTAL PROJECT					
Product Type	Number of Units	Net M.A.D.S. Assessment Per Unit After Contribution	Gross M.A.D.S. Assessment Per Unit After Contribution*	Total Net M.A.D.S. Assessment Per Product Type After Contribution*	Total Gross M.A.D.S. Assessment Per Product Type After Contribution*
33' Villas	90	$ 399	$ 425	$ 35,922	$ 38,215
35' Villas	224	$ 637	$ 678	$ 142,766	$ 151,879
50' SF	110	$ 639	$ 680	$ 70,290	$ 74,777
50' SF	273	$ 939	$ 999	$ 256,347	$ 272,710
60' SF	193	$ 1,140	$ 1,213	$ 220,039	$ 234,084
60' SF	92	$ 780	$ 830	$ 71,769	$ 76,350
70' SF	44	$ 921	$ 980	$ 40,533	$ 43,120
Totals	1026			$ 837,666	$ 891,134

M.A.D.S. = Maximum Annual Debt Service

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 7

Unit 7 Master Bond

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
50' SF	1,897	1.00	1,897	$ 830	$ 830.00	$ 1,574,510
74' SF	77	1.48	114	$ 830	$ 1,228.40	$ 94,587
Coach	216	0.75	162	$ 830	$ 622.50	$ 134,460
2-Story	296	0.55	163	$ 830	$ 456.50	$ 135,124
4-Story	390	0.50	195	$ 830	$ 415.00	$ 161,850
Totals	2,876	.	2,531			$ 2,100,531

Unit 7 Village B

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
50' SF	111	1.00	111	$ 830	$ 830	$ 92,130
Totals	111	.	111			$ 92,130

Unit 7 Village F1 & F5

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
F1 - 37' SF	102	0.75	76.50	$ 830	$ 622.50	$ 63,495.00
F1 - 50' SF	92	1.00	92.00	$ 830	$ 830.00	$ 76,360.00
F1 - 60' SF	76	1.20	91.20	$ 830	$ 996.00	$ 75,696.00
F5 - Duplex/Paired Villa	158	0.60	94.80	$ 830	$ 498.00	$ 78,684.00
F5 - 40' SF	115	0.80	92.00	$ 830	$ 664.00	$ 76,360.00
F5 - 50' SF	125	1.00	125.00	$ 830	$ 830.00	$ 103,750.00
Totals	668	.	571.50			474,345.00

Unit 7 Village F3 & G-1B

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
F3 - 50' SF	97	1.00	97.00	$ 830	$ 829.60	$ 80,471.20
F3 - 60' SF	109	1.20	130.80	$ 830	$ 995.52	$ 108,511.68
G-1B - Paired Villa	30	0.60	18.00	$ 830	$ 497.76	$ 14,932.80
G-1B - 40' SF	41	0.80	32.80	$ 830	$ 663.68	$ 27,210.88
G-1B - 50' SF	175	1.00	175.00	$ 830	$ 829.60	$ 145,180.00
Totals	452	.	453.60			376,306.56

Unit 7 Village G-1B PH 3

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
G-1B - Paired Villa	66	0.60	39.60	$ 818	$ 497.78	$ 32,853.48
G-1B - 40' SF	76	0.80	60.80	$ 818	$ 652.01	$ 49,552.76
G-1B - 50' SF	10	1.00	10.00	$ 818	$ 817.93	$ 8,179.30
Totals	152	.	110.40			90,585.54

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 8

Unit 8 Master Bond						
Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
50' SF	250	1.00	250.00	$ 697.38	$ 697.38	$ 174,345.00
75' SF	140	1.26	175.79	$ 697.38	$ 875.66	$ 122,592.40
Coach	268	0.88	235.76	$ 697.38	$ 613.49	$ 164,415.32
Carriage		0.80				
2-Story	268	0.75	201.50	$ 697.38	$ 524.34	$ 140,523.12
4-Story	390	0.62	243.38	$ 697.38	$ 435.20	$ 169,728.00
Sub Totals	1,316	.	1,106.43			771,603.84
Golf Course (Acres)	128	0.15	19.20	$ 697.38	$ -	$ -
Totals	1,444	.	1,125.63			$ -

Unit 8 Neighborhood Bond						
Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
52' SF	259	1.00	259.00	$ 1,052.31	$ 1,052.31	$ 272,548.29
75' SF	166	1.26	208.44	$ 1,052.31	$ 1,321.32	$ 219,339.12
Coach	300	0.88	263.91	$ 1,052.31	$ 925.72	$ 277,716.00
Carriage		0.80				
2-Story	228	0.75	171.43	$ 1,052.31	$ 791.21	$ 180,395.88
4-Story	420	0.62	262.10	$ 1,052.31	$ 656.70	$ 275,814.00
Sub Totals	1,373	.	1,164.88			1,225,813.29
Golf Course (Acres)	128	0.15	19.20	$ 1,052.31	$ -	$ -
Totals	1,501	.	1,184.08			$ -

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 9

Unit 9 Master Bond

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
50' SF	228	1.00	228.00	$ 1,755	$ 1,755	$ 400,042
62' SF	97	1.24	120.28	$ 1,755	$ 2,176	$ 211,040
75' SF	81	1.50	121.50	$ 1,755	$ 2,632	$ 213,181
85' SF	63	1.70	107.10	$ 1,755	$ 2,983	$ 187,915
Coach	264	0.50	132.00	$ 1,755	$ 877	$ 231,605
Totals	733	.	708.88			1,243,782

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 10

Unit 10 2024 AA1 Bond						
Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
Coach	132	0.500	66.00	$ 2,269	$ 1,135	$ 149,757
Townhomes	37	0.600	22.20	$ 2,269	$ 1,361	$ 50,373
50' SF	88	1.000	88.00	$ 2,269	$ 2,269	$ 199,676
65' SF	238	1.300	309.40	$ 2,269	$ 2,950	$ 702,041
65' SF BD	49	1.213	59.44	$ 2,269	$ 2,752	$ 134,865
75' SF	45	1.500	67.50	$ 2,269	$ 3,404	$ 153,160
Totals	589	.	612.54			1,389,871

Unit 10 2025 AA2 Bond						
Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
50' SF	103	1.000	103.00	$ 2,339	$ 2,339	$ 240,886
65' SF	15	1.300	19.50	$ 2,339	$ 3,040	$ 45,605
75' SF	88	1.500	132.00	$ 2,339	$ 3,508	$ 308,708
Totals	206	.	254.50			595,199

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 11

Unit 11 2025 AA1 Bond						
Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
Villa	52	0.750	39.00	$ 3,226	$ 2,419	$ 125,813
45' SF	75	0.900	67.50	$ 3,226	$ 2,903	$ 217,754
52' SF	18	1.040	18.72	$ 3,226	$ 3,355	$ 60,390
57' SF	60	1.140	68.40	$ 3,226	$ 3,678	$ 220,657
72' SF	54	1.440	77.76	$ 3,226	$ 4,645	$ 250,852
Totals	259	.	271.38			875,467

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 12

Unit 12 2025 AA1 Bond

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
Bexley - Townhome 20'	40	0.400	16.00	$ 2,073	$ 829	$ 33,170
Bexley - Cottage 35'	35	0.700	24.50	$ 2,073	$ 1,451	$ 50,792
Bexley - SF 55'	55	1.100	60.50	$ 2,073	$ 2,280	$ 125,424
Bexley - SF 60	55	1.200	66.00	$ 2,073	$ 2,488	$ 136,827
Oakbend - SF 50'	92	1.000	92.00	$ 2,073	$ 2,073	$ 190,728
Oakbend - SF 60'	89	1.200	106.80	$ 2,073	$ 2,488	$ 221,411
Totals	366	.	365.80			758,351

Unit 12 2026 AA2 Bond

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
West Lake - SF 50'	0	1.000	0.00	$ 2,340	$ 2,340	$ -
West Lake - SF 65'	56	1.300	72.80	$ 2,340	$ 3,042	$ 170,326
West Lake - SF 75'	54	1.500	81.00	$ 2,340	$ 3,509	$ 189,511
West Lake - SF 85'	46	1.700	78.20	$ 2,340	$ 3,977	$ 182,960
Totals	156	.	232.00			542,798

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

Debt Assessment Methodology - Unit 13

Unit 13 Master Bond

Product Type	Number of Units	ERU Factor	Total ERU	Gross Assessment Per ERU *	Gross Assessment Per Unit	Gross Assessment Per Product Type *
Townhome	146	0.700	102.20	$ 1,510	$ 1,057	$ 154,288
Totals	146	.	102.20			154,288

*Grossed up includes 1% collection fee of County Tax Collector, 1% service fee of County Property Appraiser and 4% for early payment of taxes.

West Villages
Improvement District
Unit 6 - Master Irrigation Utility

Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027

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WEST VILLAGES IMPROVEMENT DISTRICT - UNIT 6
MASTER IRRIGATION UTILITY REGULAR OPERATIONS BUDGET
FISCAL YEAR 2026/2027

OPERATING

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Revenues				
Well Availability Charge	$ 354,575.63	$ 465,000.00	$ 543,000.00	5.5% increase per request from co-permittee Ranch Entities
Base Charge	$ 199,786.05	$ 265,000.00	$ 325,000.00	Increase due to additional units and per rate study
Water Usage	$ 1,184,938.97	$ 1,260,000.00	$ 1,360,000.00	Increase due to additional units and per rate study
Interest / Other Income	$ 25,991.91	$ 241,500.00	$ 25,000.00	
Unit 1 Common Area Irrigation	$ -	$ -	$ 185,000.00	
Special Assessment (1)	$ 385,113.30	$ 829,787.00	$ -	
TOTAL REVENUES	**$ 2,150,405.86**	**$ 3,061,287.00**	**$ 2,438,000.00**	
EXPENDITURES				
Operating Expenditures				
Engineering	$ 207,193.77	$ 75,000.00	$ 75,000.00	
Professional Services	$ 240,312.50	$ 150,000.00	$ 150,000.00	FDEP Reporting, WUP Management etc.
Engineering - Extraordinary		$ 25,000.00	$ -	
Management	$ 79,999.92	$ 120,000.00	$ 150,000.00	
Operations Administration	$ 210,000.00	$ 240,000.00	$ 280,000.00	
Legal	$ 2,583.00	$ 10,000.00	$ 10,000.00	
Legal - Extraordinary Cost (GP Lawsuit)	$ 856,866.14	$ 750,000.00	$ -	
Audit	$ 4,095.00	$ 5,000.00	$ 5,000.00	
Miscellaneous	$ 2,839.82	$ 25,000.00	$ 10,000.00	
Misc - Extraordinary Cost (GP Lawsuit)	$ 7,125.00	$ 30,000.00	$ -	
Utility System - Repairs & Maintenance	$ 309,992.87	$ 415,000.00	$ 400,000.00	
Electricity	$ 214,676.69	$ 230,000.00	$ 250,000.00	
Water (Purchase Reclaimed Water)	$ 71,050.69	$ 125,000.00	$ 150,000.00	
Fuel & Oil	$ -	$ 20,000.00	$ 20,000.00	
Well Availability Payment	$ 799,015.35	$ 465,000.00	$ 543,000.00	
Base Charge Payment	$ -	$ 265,000.00	$ 325,000.00	Money transferred to capital recovery account
PIL Extraordinary Erosion	$ -	$ 35,000.00	$ 30,000.00	
Insurance	$ -	$ 26,500.00	$ 40,000.00	
Total Operating Expenditures	**$ 3,005,750.75**	**$ 3,011,500.00**	**$ 2,438,000.00**	
Capital Improvements - Not Developer Funded				
Infrastructure Improvements	$ -	$ -	$ -	
Infrastructure Improvements Engineering	$ -	$ -	$ -	
Total Capital Improvements	**$ -**	**$ -**	**$ -**	
TOTAL EXPENDITURES	**$ 3,005,750.75**	**$ 3,011,500.00**	**$ 2,438,000.00**	
County Appraiser & Tax Collector Fee	$ -	$ (16,596.00)	$ -	2% County Collection Fee
Discounts for Early Payments	$ -	$ (33,191.00)	$ -	4% Early Payment to County Discount
Excess / (Shortfall)	**$ (855,344.89)**	**$ -**	**$ -**	

WEST VILLAGES IMPROVEMENT DISTRICT - UNIT 6
MASTER IRRIGATION UTILITY CAPITAL IMPROVEMENTS BUDGET
FISCAL YEAR 2026/2027

CAPITAL IMPROVEMENTS

	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
REVENUES				
Developer Funding				Total Est. Developer subsidies are $6.2 Million as of 4/30/2026
Developer Subsidy for Operating	$ -	$ 60,000.00	$ -	
Developer Subsidy for Capital	$ 694,216.20	$ 975,000.00	$ 926,500.00	
TOTAL REVENUES	**$ 694,216.20**	**$ 1,035,000.00**	**$ 926,500.00**	
EXPENDITURES				
Operating Expenditures				
Developer Funded Operating Expenditures	$ -	$ 60,000.00	$ -	
Total Operating Expenditures	**$ -**	**$ 60,000.00**	**$ -**	
Capital Improvements				
Infrastructure Improvements	$ 662,459.81	$ 900,000.00	$ 851,500.00	Well 193 Connection; Preserve, Oasis & Tortuga Connections
Infrastructure Improvements Engineering	$ 31,756.39	$ 75,000.00	$ 75,000.00	
Total Capital Improvements	**$ 694,216.20**	**$ 975,000.00**	**$ 926,500.00**	
TOTAL EXPENDITURES	**$ 694,216.20**	**$ 1,035,000.00**	**$ 926,500.00**	
Excess / (Shortfall)	**$ -**	**$ -**	**$ -**	

RESOLUTION 2026-13

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2026/2027 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Villages Improvement District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 2004-456, *Laws of Florida,* as amended, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District, located in the City of North Port and Sarasota 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 2004-456, *Laws of Florida,*; and

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

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

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

WHEREAS, the District has previously levied assessments for the repayment of the District's debt service obligations, which the District desires to collect for FY 2026/2027; and

WHEREAS, pursuant to Chapter 2004-456, *Laws of Florida*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law, the District may collect such assessments by direct bill, tax roll or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget and collect its previously-levied debt service assessments.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

1. FUNDING. The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B** ("**Assessment Roll**").

2. OPERATIONS AND MAINTENANCE ASSESSMENTS.

a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

b. **O&M Assessment Imposition.** Pursuant to Chapter 2004-456, *Laws of Florida*, a special assessment for operations and maintenance ("**O&M Assessment(s)**") is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

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

3. DEBT SERVICE SPECIAL ASSESSMENTS. The District's Board hereby certifies for collection the FY 2026/2027 installment of the District's previously levied debt service special assessments ("**Debt Assessments**," and together with the O&M Assessments, the "**Assessments**") in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same**.**

4. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST. Pursuant to Chapter 2004-456, *Laws of Florida*, the District is authorized to collect and enforce the Assessments as set forth below.

a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments and/or Debt Assessments imposed on the "**Tax Roll Property**" identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**"). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.

b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments and/or Debt Assessments imposed on "**Direct Collect Property**" identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B.** The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.

i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in several partial, deferred payments throughout FY 2026/2027 on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of FY 2026/2027.

ii. *Due Date (Debt Assessments).* Debt Assessments directly collected by the District shall be due and payable in several partial, deferred payments throughout FY 2026/2027 on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of FY 2026/2027.

iii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

c. **Future Collection Methods.** The District's decision to collect 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.

5. ASSESSMENT ROLL; AMENDMENTS. The Assessment Roll, attached hereto as **Exhibit B,** is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

6. APPROVAL OF PRIOR ACTIONS. The actions of the Chairman, Vice Chairman, Secretary, Treasurer, Assistant Secretaries, and all District Staff in finalizing the Assessments and Assessment Roll as provided herein are hereby ratified, approved, and confirmed in all respects.

7. SEVERABILITY; EFFECTIVE DATE. 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. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 13TH DAY OF AUGUST, 2026.

ATTEST:	**WEST VILLAGES IMPROVEMENT DISTRICT**
______________________________	______________________________
Secretary / Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Roll

Exhibit A

Budget

Exhibit B

Assessment Roll

DIRECT COLLECTION AGREEMENT
FY 2027

This **Agreement** ("**Agreement**") is made and entered into effective as of October 1, 2026, by and between:

> **WEST VILLAGES IMPROVEMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 200-456, *Laws of Florida* (hereinafter "**District**"), is located in the City of North Port and Sarasota County, Florida ("**County**"), and whose mailing address is District's Manager, c/o Special District Services, Inc., 10555 Sweet Pea St, Venice, FL 34293; and
>
> **[DEVELOPER OR LANDOWNER ENTITY],** a [______________] and the owner of certain property located within the boundaries of the District (hereinafter, "**Property Owner**," and together with the District, "**Parties**"), and whose mailing address is [ADDRESS]. For purposes of this Agreement, Property Owner's property is more particularly described in **Exhibit A** attached hereto ("**Property**").

RECITALS

WHEREAS, pursuant to Chapter 2004-456, *Laws of Florida*, the District was established for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure, and is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the Property will benefit from the timely construction and acquisition of the District's facilities, activities and services and from the continued operations of the District; and

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

WHEREAS, pursuant to Chapter 2004-456, *Laws of Florida*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District, and, regardless of imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, pursuant to Resolution 2026-13 ("**Annual Assessment Resolution**"), the District's Board levied special assessments to fund the operations and maintenance of the Adopted Budget ("**O&M Assessments**") in the amounts set forth in Adopted Budget and the assessment roll attached to the Annual Assessment Resolution ("**Assessment Roll**"), and set forth the method by which the O&M Assessments and the FY 2027 installment of the District's previously levied debt service assessments ("**Debt Assessment**," and together with the O&M Assessments, "**Assessments**") shall be collected and enforced; and

WHEREAS, Property Owner agrees that the O&M Assessments, which were imposed on the lands within the District, including the Property, have been validly imposed and constitute valid, legal, and binding liens upon the lands within the District; and

WHEREAS, pursuant to Florida law, the District certified the (i) portion of the Assessment Roll related to certain "**Tax Roll Property**" to the County Tax Collector for collection in accordance with Chapter 197, *Florida Statutes* ("**Uniform Method**") and (ii) portion of the Assessment Roll relating to the "**Direct Collect Property**" for direct collection by the District in accordance with Florida law; and

WHEREAS, as the Property is identified on the Assessment Roll as Direct Collect Property, the District and Property Owner desire to arrange for the direct collection and direct payment of the District's Assessments levied against the Property.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

2. **VALIDITY OF SPECIAL ASSESSMENTS.** Property Owner agrees that the Assessments have been validly imposed and constitute valid, legal, and binding liens upon the lands within the District, including the Property. Property Owner hereby waives and relinquishes any rights it may have to challenge, object to, or otherwise fail to pay such Assessments.

3. **COVENANT TO PAY.** Property Owner agrees to pay the Assessments attributable to the Property, regardless of whether Property Owner owns the Property at the time such payment is due or paid. Nothing herein shall prohibit Property Owner from prorating or otherwise collecting these Assessments from subsequent purchasers of the Property. The District shall invoice the Property Owner for the Assessments being certified for collection in FY 2027 in several partial, deferred payments throughout such fiscal year. The District's decision of whether to invoice the FY 2027 Assessments in one or more installments, and the timing of such invoicing, shall be in the District's sole discretion and based, in part, on the District's cash flow and debt service requirements. The Property Owner agrees to remit amounts due and owing to the District within fifteen (15) days of receipt of such an invoice(s). The District's decision to collect 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.

4. **ENFORCEMENT**. This Agreement shall serve as an alternative, additional method for collection of the Assessments. This Agreement shall not affect the District's ability to collect and enforce its Assessments by any other method authorized by Florida law. Property Owner acknowledges that the failure to pay the Assessments may result in the initiation of a

foreclosure action, or, at the District's sole discretion, delinquent Assessments may be certified for collection on a future County tax bill. In the event that an Assessment payment is not made in accordance with the schedule stated above, the whole of such Assessment – including any remaining partial, deferred payments for FY 2027, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate legal proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

5. **NOTICE.** All notices, requests, consents and other communications under this Agreement, but excluding invoices ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the Parties, at the addresses set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the Parties may deliver Notice on behalf of the Parties. Any Party or other person to whom Notices are to be sent or copied may notify the other Parties and addresses of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the Parties and addresses set forth in this Agreement.

6. **AMENDMENT.** This instrument shall constitute the final and complete expression of the Agreement between the Parties relating to the subject matter of this Agreement. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the Parties hereto.

7. **AUTHORITY.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each Party has complied with all the requirements of law, and each Party has full power and authority to comply with the terms and provisions of this Agreement.

8. **ASSIGNMENT.** This Agreement may not be assigned, in whole or in part, by either Party except upon the written consent of the other. Any purported assignment without such consent shall be void.

9. **DEFAULT.** A default by either Party under this Agreement shall entitle the other to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance and specifically including the ability of the

District to enforce any and all payment obligations under this Agreement through the imposition and enforcement of a contractual or other lien on property owned by the Property Owner.

10. **ATTORNEYS' FEES.** In the event that either Party is required to enforce this Agreement by court proceedings or otherwise, then the Parties agree that the substantially prevailing Party shall be entitled to recover from the other all costs incurred, including reasonable attorneys, paralegal fees and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings.

11. **BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors and assigns.

12. **APPLICABLE LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

13. **NEGOTIATION AT ARM'S LENGTH.** This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the Parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

[SIGNATURES ON NEXT PAGE]

IN WITNESS WHEREOF, the Parties execute this Agreement to be effective the day and year first written above.

Attest:	**WEST VILLAGES IMPROVEMENT DISTRICT**
______________________________ Secretary / Assistant Secretary	______________________________ Chairman, Board of Supervisors
	[DEVELOPER OR LANDOWNER NAME], a ___________________________
______________________________ Witness	By: ______________________________ Name: ____________________________ Title: _____________________________

EXHIBIT A: Description of the Property

EXHIBIT A

Description of the Property

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AFFIDAVIT OF PUBLICATION

Laura Archer
West Villages Improv Dist/Ll
2501 Burns RD
STE A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Herald-Tribune, published in Sarasota County, Florida; with circulation in Sarasota, Manatee and Charlotte Counties; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Sarasota, Manatee and Charlotte Counties, Florida, or in a newspaper by print in the issues of, on:

SAR Herald-Tribune 07/09/2026
SAR heraldtribune.com 07/09/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/09/2026

Legal Clerk

Notary, State of WI, County of Brown

7-3-29

My commission expires

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KONGMENG YANG
Notary Public
State of Wisconsin

NOTICE OF RULE DEVELOPMENT BY THE WEST VILLAGES IMPROVEMENT DISTRICT

In accordance with Chapter 2004-456, Laws of Florida, as amended (the "Act"), West Villages Improvement District (the "District") hereby gives the public notice of its intention to develop revised Rules of Procedure (the "Proposed Rules") to govern the operations of the District. The rule number for the Proposed Rules of the District is 2026-1.

The Proposed Rules will address such areas as the Board of Supervisors, officers and voting, district offices, public information and inspection of records, policies, public meetings, hearings and workshops, rulemaking proceedings, competitive purchase including procedure under the Consultants' Competitive Negotiation Act, procedure regarding auditor selection, purchase of insurance, prequalification, construction contracts, goods, supplies and materials, maintenance services, contractual services and protests with respect to proceedings, as well as any other area of the general operation of the District.

The purpose and effect of the Proposed Rules is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the Proposed Rules includes Chapter 2004-456(3)(1) and (2)(a) and (2)(b), Laws of Florida, as amended. The specific laws implemented in the Proposed Rules include, but are not limited to, Sections 112.08, 112.3143, 122.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084, Florida Statutes, and Chapter 2004-456(3)(1)(a) and (3)(2)(a), (b), (q) and (aa), (4), (15) and (16), Laws of Florida, as amended.

A copy of the Proposed Rules and the related incorporated documents, if any, may be obtained by contacting the District Manager, c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, (561) 630-4922, or wcrosley@sdsinc.org.

William Crosley, District Manager
West Villages Improvement District
WEST VILLAGES IMPROVEMENT DISTRICT
www.westvillagesid.org
PUBLISH: SARASOTA HERALD TRIBUNE 07/09/26

USA TODAY CO.

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PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Laura Archer
West Villages Improv Dist/Ll
2501 Burns RD
STE A
Palm Beach Gardens FL 33410-5207

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the Herald-Tribune, published in Sarasota County, Florida; with circulation in Sarasota, Manatee and Charlotte Counties; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Sarasota, Manatee and Charlotte Counties, Florida, or in a newspaper by print in the issues of, on:

SAR Herald-Tribune 07/16/2026
SAR heraldtribune.com 07/16/2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.
Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/16/2026

Legal Clerk

Notary, State of WI, County of Brown

3-3-29

My commission expires

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KONGMENG YANG
Notary Public
State of Wisconsin

NOTICE OF RULEMAKING REGARDING THE REVISED RULES OF PROCEDURE OF WEST VILLAGES IMPROVEMENT DISTRICT

In accordance with Chapter 2004-456, Laws of Florida, as amended (the "Act"), the West Villages Improvement District (the "District") hereby gives the public notice of its intent to adopt its proposed revised Rules of Procedure (the "Proposed Rules"). The rule number for the Proposed Rules of the District is 2026-1. Prior notice of rule development relative to the Proposed Rules was published in the Sarasota Herald Tribune on July 9, 2026.

A public hearing will be conducted by the Board of Supervisors (the "Board") of the District on August 13, 2026, at 1:00 p.m. at the City of North Port, Commission Chambers, 4970 City Hall Boulevard, North Port, Florida 34286 relative to the adoption of the Proposed Rules. Pursuant to the Act the Proposed Rules will not require legislative ratification.

The summary of purpose and effect of the Proposed Rules is to provide for efficient and effective district operations and to ensure compliance with recent changes to Florida law. The specific grant of rulemaking authority for the adoption of the Proposed Rules includes Chapter 2004-456(3)(1) and (2)(a) and (2)(b), Laws of Florida, as amended. The specific laws implemented in the Proposed Rules include, but are not limited to, Sections 112.08, 112.3143, 122.31446, 112.3145, 119.07, 119.0701, 189.053, 189.069(2)(a)16, 218.33, 218.391, 255.05, 255.0518, 255.0525, 255.20, 286.0105, 286.011, 286.0113, 286.0114, 287.017, 287.055 and 287.084 Florida Statutes, and Chapter 2004-456(3)(1)(a) and (3)(2)(a), (b), (q) and (aa), (4), (15) and (16), Laws of Florida, as amended.

A statement of estimated regulatory costs has not been prepared relative to the Proposed Rules. Any person who wishes to provide the District with a proposal for a lower cost regulatory alternative must do so in writing within twenty one (21) days after publication of this notice to the District Manager's Office.

For more information regarding the public hearing, the Proposed Rules, or for a copy of the Proposed Rules and the related incorporated documents, if any, please contact the District Manager c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410 (561) 630-4922, or wcrosley@sdsinc.org (the "District Manager's Office").

This public hearing may be continued to a date, time, and place to be specified on the record at the hearing without additional notice. If anyone chooses to appeal any decision of the Board with respect to any matter considered at the public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the public hearing, staff or Supervisors may participate in the public hearing by speaker telephone.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this public hearing because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the public hearing. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 or 1-800-955-8770 for aid in contacting the District Manager's Office.

William Crosley, District Manager
West Villages Improvement District
WEST VILLAGES IMPROVEMENT DISTRICT
www.westvillagesid.org
PUBLISH: SARASOTA HERALD TRIBUNE 07/16/26

RESOLUTION 2026-14

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT ADOPTING RULES OF PROCEDURE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, West Villages Improvement District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 2004-456, *Laws of Florida*, as amended (the "Act"); and

WHEREAS, the Act authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, to provide for efficient and effective District operations and to maintain compliance with recent changes to Florida law, the Board of Supervisors finds that it is in the best interests of the District to adopt by resolution the Rules of Procedure attached hereto as **Exhibit A** for immediate use and application; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development and adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

SECTION 1. The attached Rules of Procedure are hereby adopted pursuant to this resolution as necessary for the conduct of District business. These Rules of Procedure shall stay in full force and effect until such time as the Board of Supervisors may amend these rules in accordance with the Act.

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This resolution shall become effective upon its passage and shall supersede any rules of procedure previously adopted by the District and remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 13th day of August, 2026.

ATTEST:	**WEST VILLAGES IMPROVEMENT DISTRICT**
______________________________	______________________________
Secretary / Assistant Secretary	Chair / Vice Chair, Board of Supervisors

Exhibit A: Rules of Procedure

<u>EXHIBIT A</u>

RULES OF PROCEDURE

~~AMENDED AND RESTATED~~ RULES OF PROCEDURE
WEST VILLAGES IMPROVEMENT DISTRICT
RULE NO. 2026-1

EFFECTIVE AS OF ~~DECEMBER 12~~AUGUST 13, ~~2019~~2026

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Rule 1.0 General.

(1) The West Villages Improvement District (the "**District**") was created pursuant to the provisions of Chapter 2004-456, *Laws of Florida*, as amended, and was established to provide for the ownership, operation, maintenance, and provision of various capital facilities and services within its jurisdiction. The purpose of these rules (the "**Rules**") is to describe the general operations of the District.

(2) Definitions located within any section of these Rules shall be applicable within all other sections, unless specifically stated to the contrary.

(3) Unless specifically permitted by a written agreement with the District, the District does not accept documents filed by ~~electronic mail~~e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(4) A Rule of the District shall be effective upon adoption by affirmative vote of the District Board. After a Rule becomes effective, it may be repealed or amended only through the rulemaking procedures specified in these Rules. Notwithstanding, the District may immediately suspend the application of a Rule if the District determines that the Rule conflicts with Florida law. In the event that a Rule conflicts with Florida law and its application has not been suspended by the District, such Rule should be interpreted in the manner that best effectuates the intent of the Rule while also complying with Florida law. If the intent of the Rule absolutely cannot be effectuated while complying with Florida law, the Rule shall be automatically suspended.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended

Rule 1.1 **Board of Supervisors; Officers and Voting.**

(1) Board of Supervisors. The Board of Supervisors of the District (the "**Board**") shall consist of five (5) members. Members of the Board ("**Supervisors**") appointed by ordinance or rule or elected by landowners must be citizens of the United States of America. Supervisors elected or appointed by the Board to elector seats must be citizens of the United States of America, ~~and residents and owners of real property within either the City of North Port, Florida or unincorporated Sarasota County, as applicable, in accordance with Chapter 2004-456(4), *Laws of Florida*, as amended~~residents of the State of Florida and of the District and registered to vote with the Supervisor of Elections of the county in which the District is located and for those elected, shall also be qualified to run by the Supervisor of Elections. The Board shall exercise the powers granted to the District under Florida law.

(a) Supervisors shall hold office for the term specified by Chapter 2004-456(4), *Laws of Florida*, as amended. If, during the term of office, any Board member(s) vacates their office, the remaining ~~Board members, within ninety (90) calendar days of the vacancy, shall fill such vacancy until the expiration of that seat's outstanding term when a successor shall be elected.~~member(s) of the Board shall fill the vacancies by appointment for the remainder of the term(s). If three (3) or more vacancies exist at the same time, a quorum, as defined herein, shall not be required to appoint replacement Board members.

(b) Three (3) members of the Board shall constitute a quorum for the purposes of conducting business, exercising powers and all other purposes. A Board member shall be counted toward the quorum if physically present at the meeting, regardless of whether such Board member is prohibited from, or abstains from, participating in discussion or voting on a particular item.

(c) Action taken by the Board shall be upon a majority vote of the members present, unless otherwise provided in the Rules or required by law. Subject to Rule 1.3(10), a Board member participating in the Board meeting by teleconference or videoconference shall be entitled to vote and take all other action as though physically present.

(d) Unless otherwise provided for by an act of the Board, any one Board member may attend a mediation session on behalf of the Board. Any agreement resulting from such mediation session must be approved pursuant to subsection (1)(c) of this Rule.

(2) Officers. At the first Board meeting held after each election where the newly elected members take office, the Board shall select a Chairperson, Vice-Chairperson, Secretary, Assistant Secretary, and Treasurer.

(a) The Chairperson must be a member of the Board. If the Chairperson resigns from that office or ceases to be a member of the Board, the Board shall select a Chairperson. The Chairperson serves at the pleasure of the Board. The Chairperson shall be authorized to execute resolutions and contracts on the District's behalf. The Chairperson shall convene and conduct all meetings of the Board. In the event the Chairperson is unable to attend a meeting, the Vice-Chairperson shall convene and conduct the meeting. The Chairperson or Vice-Chairperson may delegate the responsibility of conducting the meeting to the District's manager ("**District Manager**") or District Counsel, in whole or in part.

(b) The Vice-Chairperson shall be a member of the Board and shall have such duties and responsibilities as specifically designated by the Board from time to time. The Vice-Chairperson has the authority to execute resolutions and contracts on the District's behalf in the absence of the Chairperson. If the Vice-Chairperson resigns from office or ceases to be a member of the Board, the Board shall select a Vice-Chairperson. The Vice-Chairperson serves at the pleasure of the Board.

(c) The Secretary of the Board serves at the pleasure of the Board and need not be a member of the Board. The Secretary shall be responsible for maintaining the minutes of Board meetings and may have other duties assigned by the Board from time to time. An employee of the District Manager may serve as Secretary. The Secretary shall be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(d) The Treasurer need not be a member of the Board but must be a resident of the State of Florida. The Treasurer shall perform duties described in Chapter 2004-456(4)(5) and 10(9), *Laws of Florida*, as amended, as well as those assigned by the Board from time to time. The Treasurer shall serve at the pleasure of the Board. The Treasurer shall either be bonded by a reputable and qualified bonding company in at least the amount of one million dollars ($1,000,000), or have in place a fidelity bond, employee theft insurance policy, or a comparable product in at least the amount of one million dollars ($1,000,000) that names the District as an additional insured.

(e) In the event that both the Chairperson and Vice-Chairperson are absent from a Board meeting and a quorum is present, the Board may designate one of its members or a member of District staff to convene and conduct the meeting. In such circumstances, any of the Board members present are authorized to execute agreements, resolutions, and other documents approved by the Board at such meeting. In the event that the Chairperson and Vice-Chairperson are both unavailable to execute a document previously approved by the Board, the Secretary or any Assistant Secretary may execute such document.

(f) The Board may assign additional duties to District officers from time to time, which include, but are not limited to, executing documents on behalf of the District.

(g) The Chairperson, Vice-Chairperson, and any other person authorized by District Resolution may sign checks and warrants for the District, countersigned by the Treasurer or other persons authorized by the Board.

(3) Committees. The Board may establish committees of the Board, either on a permanent or temporary basis, to perform specifically designated functions in accordance with Chapter 2004-456(3)(2)(aa), *Laws of Florida*, as amended. Committees may include individuals who are not members of the Board. Such functions may include, but are not limited to, review of bids, proposals, and qualifications, contract negotiations, personnel matters, and budget preparation.

(4) Record Book. The Board shall keep a permanent record book entitled "**Record of Proceedings**," in which shall be recorded minutes of all meetings, resolutions, proceedings, certificates, and corporate acts. The Records of Proceedings shall be located at a District office and shall be available for inspection by the public.

(5) Meetings. For each fiscal year, the Board shall establish a schedule of regular meetings, which shall be published in a newspaper of general circulation ~~in~~within the county in which the District is located and filed with the local general-purpose governments within whose boundaries the District is located. All meetings of the Board and ~~Committees~~committees serving an advisory function shall be open to the public in accord with the provisions of Chapter 286~~,~~ of the Florida Statutes.

(6) Votes Required. No Board member who is present at any meeting of the District Board at which an official decision, ruling, or other official act is to be taken or adopted may abstain from voting in regard to any such decision, ruling, or act; and a vote shall be recorded or counted for each such Board member present, except when, with respect to any such member, there is, or appears to be, a possible conflict of interest under the provisions of s. 112.311, s. 112.313, or s. 112.3143 of the Florida Statutes.

(~~6~~7) Voting Conflict of Interest. The Board shall comply with Section 112.3143 of the Florida Statutes, so as to ensure the proper disclosure of conflicts of interest on matters coming before the Board for a vote. For the purposes of this section, ~~"~~"**voting conflict of interest**~~"~~" shall be governed by the Florida Constitution~~,~~ and Chapter 112~~,~~ of the Florida Statutes, as amended from time to time. Generally, a voting conflict exists when a Board member is called upon to vote on an item which would inure to the Board member's special private gain or loss or the Board member knows would inure to the special private gain or loss of a principal by whom the Board member is retained, the parent organization or subsidiary of a corporate principal, a business associate, or a relative including only a father, mother, son, daughter, husband, wife, brother, sister, father-in-law, mother-in-law, son-in-law, and daughter-in-law.

(a) When a Board member knows the member has a conflict of interest on a matter coming before the Board, the member should notify the Board's Secretary prior to participating in any discussion with the Board on the matter. The member shall publicly announce the conflict of interest at the meeting. This announcement shall appear in the minutes.

If the Board member was elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, the Board member may vote or abstain from voting on the matter at issue. If the Board member was elected by electors residing within the District, the Board member is prohibited from voting on the matter at issue. In the event that the Board member intends to abstain or is prohibited from voting, such Board member shall not participate in the discussion on the item subject to the vote.

The Board's Secretary shall prepare a Memorandum of Voting Conflict (Form 8B) which shall then be signed by the Board member, filed with the Board's Secretary, and provided for attachment to the minutes of the meeting within fifteen (15) days of the meeting.

(b) If a Board member inadvertently votes on a matter and later learns he or she has a conflict on the matter, the member shall immediately notify the Board's Secretary. Within fifteen (15) days of the notification, the member shall file the appropriate Memorandum of Voting Conflict, which will be attached to the minutes of the Board meeting during which the vote on the matter occurred. The Memorandum of Voting Conflict shall immediately be provided to other Board members and shall be read publicly at the next meeting held subsequent to the filing of the Memorandum of Voting Conflict. The Board member's vote is unaffected by this filing.

(c) It is not a conflict of interest for a Board member, the District Manager, or an employee of the District to be a stockholder, officer or employee of a landowner or of an entity affiliated with a landowner.

(d) In the event that a Board member elected at a landowner's election or appointed to fill a vacancy of a seat last filled at a landowner's election, has a continuing conflict of interest, such Board member is permitted to file a Memorandum of Voting Conflict at any time in which it shall state the nature of the continuing conflict. Only one such continuing Memorandum of Voting Conflict shall be required to be filed for each term the Board member is in office.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(3)(2)(aa), (4) and 10(9), Laws of Florida, as amended; § 112.3143, Fla. Stat.

Rule 1.2 District Offices; Public Information and Inspection of Records; Policies; Service Contract Requirements; Financial Disclosure Coordination.

(1) District Offices. Unless otherwise designated by the Board, the official District office shall be the District Manager's office identified by the District Manager. If the District Manager's office is not located within the county in which the District is located, the Board shall designate a local records office within such county which shall at a minimum contain, but not be limited to, the following documents:

(a) Agenda packages for prior 24 months and next meeting;

(b) Official minutes of meetings, including adopted resolutions of the Board;

(c) Names and addresses of current Board members and District Manager, unless such addresses are protected from disclosure by law;

(d) Adopted plans of improvements and/or engineer's reports;

(e) Adopted assessment methodologies/reports;

(f) Limited Offering Memorandum for each financing undertaken by the District;

(g) Proceedings, certificates, bonds given by all employees, and any and all corporate acts;

(h) District policies and rules;

(i) Fiscal year end audits; and

(j) Adopted budget for the current fiscal year.

The District Manager shall ensure that each District records office contains the documents required by Florida law.

(2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records

request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.

(3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.

(4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of $0.15 per page for one-sided copies and $0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar ($1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature ~~and~~or volume of the public records to be inspected or copied. The charge may include the labor costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word "**extensive**" shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars ($25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be due. The District is under no duty to produce records in response

to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

(5) Records Retention. The Secretary of the District shall be responsible for retaining the District's records in accordance with applicable Florida law.

(6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

(7) Financial Disclosure Coordination. Unless specifically designated by Board resolution otherwise, the Secretary shall serve as the Financial Disclosure Coordinator ("**Coordinator**") for the District as required by the Florida Commission on Ethics ("**Commission**"). The Coordinator shall create, maintain and update a list of the names, e-mail addresses, physical addresses, and names of the agency of, and the office or position held by, all Supervisors and other persons required by Florida law to file a statement of financial interest due to his or her affiliation with the District ("**Reporting Individual**"). The Coordinator shall provide this list to the Commission by February 1 of each year, which list shall be current as of December 31 of the prior year. Each Supervisor and Reporting Individual shall promptly notify the Coordinator in writing if there are any changes to such person's name, e-mail address, or physical address. Each Supervisor and Reporting Individual shall promptly notify the Commission in the manner prescribed by the Commission if there are any changes to such person's e-mail address.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ ~~112.311446~~112.31446(3), 112.3145(8)(a)1., 119.07, 119.0701, Fla. Stat.

Rule 1.3 Public Meetings, Hearings, and Workshops.

(1) Notice. Except in emergencies, or as otherwise authorized or required by statute or these Rules, at least seven (7) days', but ~~no~~not more than thirty (30) days' public notice shall be given of any public meeting, hearing or workshop of the Board. Public notice shall be given by publication in a newspaper of general circulation within the county in which the District ~~and~~is located. A newspaper is deemed to be a newspaper of "**general circulation**" in the county in which the District is located~~. "General circulation" means a publication that is printed and published at least once a week for the preceding year, offering at least 25% of its words in the English language, qualifies as a periodicals material for postal purposes in the county in which the District is located, is for sale to the public generally, is available to the public generally for the publication of official or other notices, and is customarily containing information of a public character or of interest or of value to the residents or owners of property in the county where published, or of interest or of value to the general public~~ if such newspaper has been in existence for two (2) years at the time of publication of the applicable notice (unless no newspaper within the county has been published for such length) and satisfies the criteria of section 50.011(1) of the Florida Statutes, or if such newspaper is a direct successor of a newspaper which has been so published, as such provisions may be amended from time to time by law. The annual meeting notice required to be published by Section 189.015 of the Florida Statutes, shall be published ~~in a newspaper not of limited subject matter, which is published at least five days a week, unless the only newspaper in the county is published less than five days a week~~as provide in Chapter 50 of the Florida Statutes, and such notice published consistent therewith shall satisfy the requirement to give at least seven (7) days' public notice as required herein. Each Notice shall state, as applicable:

(a) The date, time and place of the meeting, hearing or workshop;

(b) A brief description of the nature, subjects, and purposes of the meeting, hearing, or workshop;

(c) The District office address for the submission of requests for copies of the agenda, as well as a contact name and telephone number for verbal requests for copies of the agenda; and

(d) The following or substantially similar language: "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 (~~561~~941) ~~630-4922~~244-2805. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770 or 1 (800) 955-8771, who can aid you in contacting the District Office."

(e) The following or substantially similar language: "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."

(f) The following or substantially similar language: "The meeting [or hearing or workshop] may be continued in progress without additional notice to a time, date, and location stated on the record."

The date, time, and place of each meeting, hearing, or workshop of the Board shall additionally be posted on the District's website at least seven (7) days prior to such meeting, hearing, or workshop.

(2) Mistake. In the event that a meeting is held under the incorrect assumption that notice required by law and these Rules has been given, the Board at its next properly noticed meeting shall cure such defect by considering the agenda items from the prior meeting individually and anew.

(3) Agenda. The District Manager, under the guidance of District Counsel and the Chairperson or Vice-Chairperson, shall prepare an agenda of the meeting/hearing/workshop. The agenda and any meeting materials available in an electronic format, excluding any i) confidential and ~~any~~ii) confidential and exempt information, shall be available to the public at least seven (7) days before the meeting/hearing/workshop, except in an emergency. Meeting materials shall be defined as, and limited to, the agenda, meeting minutes, resolutions, and agreements of the District that District staff deems necessary for Board approval. Inclusion of additional materials for Board consideration other than those defined herein as "meeting materials" shall not convert such materials into "meeting materials." For good cause, the agenda may be changed after it is first made available for distribution, and additional materials may be added or provided under separate cover ~~to~~ at the meeting. The requirement of good cause shall be liberally construed to allow the District to efficiently conduct business and to avoid the expenses associated with special meetings.

The District may, but is not required to, use the following format in preparing its agenda for its regular meetings:

Call to order
Roll call
Public ~~comment~~comments
Organizational matters
Review of minutes

Specific items of old business
Specific items of new business
Staff reports
- (a) District Counsel
- (b) District Engineer
- (c) District Manager
  1. Financial Report
  2. Approval of Expenditures

Supervisor's requests and comments
~~Public comment~~
Adjournment

(4) Minutes. The Secretary shall be responsible for preparing and keeping the minutes of each meeting of the Board. Minutes shall be corrected and approved by the Board at a subsequent meeting. The Secretary may work with other staff members in preparing draft minutes for the Board's consideration.

(5) Special Requests. Persons wishing to receive, by mail, notices or agendas of meetings, may so advise the District Manager or Secretary at the District Office. Such persons shall furnish a mailing address in writing and shall be required to pre-pay the cost of the copying and postage.

(6) Emergency Meetings. The Chairperson, or Vice-Chairperson if the Chairperson is unavailable, upon consultation with the District Manager and District Counsel, if available, may convene an emergency meeting of the Board without first having complied with sections (1) and (3) of this Rule, to act on emergency matters that may affect the public health, safety, or welfare. Whenever possible, the District Manager shall make reasonable efforts to provide public notice and notify all Board members of an emergency meeting twenty-four (24) hours in advance. Reasonable efforts may include telephone notification. Notice of the emergency meeting must be provided both before and after the meeting on the District's website, if it has one. Whenever an emergency meeting is called, the District Manager shall be responsible for notifying at least one newspaper of general circulation within the county in which the District is located. After an emergency meeting, the Board shall publish in a newspaper of general circulation within the county in which the District~~,~~ is located, the time, date and place of the emergency meeting, the reasons why an emergency meeting was necessary, and a description of the action taken. Actions taken at an emergency meeting may be ratified by the Board at a regularly noticed meeting subsequently held.

(7) Public Comment. The Board shall set aside a reasonable amount of time at each meeting for public comment and members of the public shall be permitted to provide comment on any proposition before the Board. The portion of the meeting generally reserved for public comment shall be identified in the agenda. Policies governing public comment may be adopted by the Board in accordance with Florida law.

(8) Budget Hearing. Notice of hearing on the annual budget(s) shall be in accord with Chapter 2004-456(16), *Laws of Florida*, as amended, and Section 189.016~~,~~ of the Florida Statutes. Once adopted~~,~~ the annual budget(s) may be amended from time to time by action of the Board or as otherwise provided in the resolution approving the annual budget(s). Approval of invoices by the Board in excess of the funds allocated to a particular budgeted line item shall serve to amend the budgeted line item.

(9) Public Hearings. Notice of required public hearings shall contain the information required by applicable Florida law and by these Rules applicable to meeting notices and shall be mailed and published as required by Florida law. The District Manager shall ensure that all such notices, whether mailed or published, contain the information required by Florida law and these Rules and are mailed and published as required by Florida law. Public hearings may be held during Board meetings when the agenda includes such public hearing.

(10) Participation by Teleconference/Videoconference. District staff may participate in Board meetings by teleconference or videoconference. Board members may also participate in Board meetings by teleconference or videoconference if in the good judgment of the Board extraordinary circumstances exist; provided however, at least three Board members must be physically present at the meeting location to establish a quorum. Such extraordinary circumstances shall be presumed when a Board member participates by teleconference or videoconference, unless a majority of the Board members physically present determines that extraordinary circumstances do not exist.

(11) Board Authorization. The District has not adopted Robert's Rules of Order. For each agenda item, there shall be discussion permitted among the Board members during the meeting. Unless such procedure is waived by the Board, approval or disapproval of resolutions and other proposed Board actions shall be in the form of a motion by one Board member, a second by another Board member, and an affirmative vote by the majority of the Board members present. Any Board member, including the Chairperson, can make or second a motion.

(12) Continuances. Any meeting or public hearing of the Board may be continued without re-notice or re-advertising provided that:

(a) The Board identifies on the record at the original meeting a reasonable need for a continuance;

(b) The continuance is to a specified date, time, and location publicly announced at the original meeting; and

(c) The public notice for the original meeting states that the meeting may be continued to a date and time and states that the date, time, and location of any continuance shall be publicly announced at the original meeting and posted at the District Office immediately following the original meeting.

(13) Attorney-Client Sessions. An Attorney-Client Session is permitted when the District's attorneys deem it necessary to meet in private with the Board to discuss pending litigation to which the District is a party before a court or administrative agency or as may be authorized by law. The District's attorney must request such session at a public meeting. Prior to holding the Attorney-Client Session, the District must give reasonable public notice of the time and date of the session and the names of the persons anticipated to attend the session. The session must commence at an open meeting in which the Chairperson or Vice-Chairperson announces the commencement of the session, the estimated length of the session, and the names of the persons who will be attending the session. The discussion during the session is confined to settlement negotiations or strategy related to litigation expenses or as may be authorized by law. Only the Board, the District's attorneys (including outside counsel), the District Manager, and the court reporter may attend an Attorney-Client Session. During the session, no votes may be taken and no final decisions concerning settlement can be made. Upon the conclusion of the session, the public meeting is reopened, and the Chairperson or Vice-Chairperson must announce that the session has concluded. The session must be transcribed by a court-reporter and the transcript of the session filed with the District Secretary within a reasonable time after the session. The transcript shall not be available for public inspection until after the conclusion of the litigation.

(14) Security and Firesafety Board Discussions. Portions of a meeting which relate to or would reveal a security or firesafety system plan or portion thereof made confidential and exempt by section 119.071(3)(a), Florida Statutes, are exempt from the public meeting requirements and other requirements of section 286.011, Florida Statutes, and section 24(b), Article 1 of the State Constitution. Should the Board wish to discuss such matters, members of the public shall be required to leave the meeting room during such discussion. Any records of the Board's discussion of such matters, including recordings or minutes, shall be maintained as confidential and exempt records in accordance with Florida law.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(15) and (16), Laws of Florida, as amended; §§ 189.015, 189.016, 189.069(2)(a)16, 286.0105, 286.011, 286.0113, 286.0114, Fla. Stat.

Rule 1.4 Internal Controls to Prevent Fraud, Waste and Abuse

~~(1)~~ (1) Internal Controls. The District shall establish and maintain internal controls designed to:

~~(a)~~ (a) Prevent and detect "**fraud**," "**waste**" and "**abuse**" as those terms are defined in section 11.45(1),

(b) Florida Statutes; and

~~(b)~~ (c) Promote and encourage compliance with applicable laws, rules contracts, grant agreements, and best practices; and

~~(c)~~ (d) Support economical and efficient operations; and

~~(d)~~ (e) Ensure reliability of financial records and reports; and

~~(e)~~ (f) Safeguard assets.

~~(2)~~ (2) Adoption. The internal controls to prevent fraud, waste and abuse shall be adopted and amended by the District in the same manner as District policies.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: § 218.33(3), Fla. Stat.

Rule 2.0 Rulemaking Proceedings.

(1) Commencement of Proceedings. Proceedings held for adoption, amendment, or repeal of a District rule shall be conducted according to these Rules, in accordance with the requirements of Chapter 2004-456, *Laws of Florida*, as amended. Notwithstanding the foregoing, and for the avoidance of doubt, the District is not required by Chapter 2004-456, *Laws of Florida*, to comply with the rulemaking requirements of Ch. 120 of the Florida Statutes. Rulemaking proceedings shall be deemed to have been initiated upon publication of ~~notice~~a Notice of Rule Development by the District as required by Section 2 of this Rule. A "**rule**" is a District statement of general applicability that implements, interprets, or prescribes law or policy, or describes the procedure or practice requirements of the District ~~("Rule")~~. Nothing herein shall be construed as requiring the District to consider or adopt rules unless required by Chapter 2004-456, *Laws of Florida*, as amended. Policies adopted by the District ~~which do not consist of rates, fees, rentals or other monetary charges~~ may be, but are not required to be, implemented through rulemaking proceedings.

(2) Requirements of a Rule. All District rules as drafted shall:

(a) Contain only one subject;

(b) Include readable language, meaning it avoids i) the use of obscure words and unnecessarily long or complicated constructions, and ii) the use of unnecessary technical or specialized language that is understood only by members of particular trades or professions;

(c) Be indefinite such that the rule does not include a provision whereby the rule, or a portion thereof, automatically expires or is repealed on a specific date or at the end of a specified period, unless otherwise expressly authorized by law; and

(~~2~~3) Notice of Rule Development.

(a) Except when the intended action is the repeal of a ~~Rule~~rule, the District shall provide notice of the development of a proposed rule ~~by publication of a~~ ("**Notice of Rule Development** ~~in a newspaper of general circulation in the District before providing notice of a proposed rule as required by section (3) of this Rule. Consequently, the Notice of Rule Development shall be published at least twenty-nine (29) days prior to the public hearing on the proposed Rule. The Notice of Rule Development shall indicate the subject area to be addressed by rule development, provide a~~") setting forth the following:

(i) the subject area to be addressed by rule development;

(ii) A short, plain explanation of the purpose and effect of the proposed rule~~, cite the specific legal authority for the proposed rule~~;

(iii) The grant of rulemaking authority for the proposed rule;

(iv) The law being implemented;

(v) The proposed rule number; and

~~, and include~~ (vi) If available, either the preliminary text of the proposed rule and any incorporated documents, or a statement of how a person may promptly obtain, without cost, a copy of any preliminary draft~~, if available~~ of such rule or documents.

(b) ~~All rules as drafted shall be consistent with Sections 120.54(1)(g) and 120.54(2)(b) of the Florida Statutes.~~ The Notice of Rule Development shall be published in a newspaper of general circulation within the county in which the District is located at least seven (7) days prior to the Notice of Rulemaking required by Section 4 of this Rule, and at least thirty-five (35) days prior to the intended action.

(~~3~~4) Notice of ~~Proceedings and Proposed Rules~~Rulemaking.

(a) Prior to the adoption, amendment, or repeal of any rule other than an emergency rule, the District shall ~~give~~provide notice of its intended action~~,~~ (the "**Notice of Rulemaking**") setting forth ~~a short, plain explanation of the purpose and effect of the proposed action, a reference to the specific rulemaking authority pursuant to which the rule is adopted, and a reference to the section or subsection of the Florida Statutes being implemented, interpreted, or made specific. The notice shall include a~~ the following:

(i) A short, plain explanation of the purpose and effect of the proposed rule;

(ii) The proposed rule number;

(iii) A summary of the proposed rule or amendment;

(v) The grant of rulemaking authority for the proposed rule;

(vi) The law being implemented or interpreted;

(vii) The name, e-mail address, and telephone number of the agency employee who may be contacted regarding the intended action;

(viii) A concise summary of the District's statement of the estimated regulatory costs (“**SERC**”), if one has been prepared, ~~based on the factors set forth in Section 120.541(2) of the Florida Statutes, and a~~ that describes the regulatory impact of the rule in readable language;

(ix) The District's website where the statement of SERC can be viewed, in its entirety, if one has been prepared;

(x) A statement that any person who wishes to provide the District with a lower cost regulatory alternative ~~as provided by Section 120.541(1),~~ must do so in writing within twenty-one (21) days after publication of the notice~~. The notice shall additionally include a statement that any affected person may request a public hearing by submitting a written request within twenty-one (21) days after the date of publication of the notice. Except when intended action is the repeal of a rule, the notice shall include a~~ ;

(xi) The date, time, and location of the public hearing on the proposed rule;

(xii) The name, address, and telephone number of the District contact person who can provide information about the public hearing; and

(xiii) A reference to both the date on which and the place where the Notice of Rule Development required by ~~section (2)~~Section 3 of this Rule appeared, except when the intended action is the repeal of a rule.

(b) The ~~notice~~Notice of Rulemaking shall be published in a newspaper of general circulation ~~in~~within the ~~District and each~~ county in which the District is located ~~not less than~~at least seven (7) days after the Notice of Rule Development required by Section 3 of this Rule, and at least twenty-eight (28) days prior to the intended action. ~~The proposed rule shall be available for inspection and copying by the public at the time~~ If the Notice of Rulemaking is not published within one-hundred eighty (180) days of the publication of ~~notice.~~the Notice of Rule Development, then the District's Board shall approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

~~(c)~~ (c) The ~~notice~~Notice of Rulemaking shall be mailed or delivered electronically to all persons named in the proposed rule and to all persons who, at least fourteen (14) days ~~prior to such mailing~~before publication of the notice, have made requests of the District for advance notice of its rulemaking proceedings. Any person may file a written request with the District Manager to receive notice ~~by mail of District~~of the District's rulemaking proceedings~~ to adopt, amend, or repeal a rule~~. Such persons must furnish a mailing address or e-mail address, and may be required to pay the cost of copying and mailing as applicable.

(d) As of the date of publication of the Notice of Rulemaking, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the proposed rule, including all material proposed to be incorporated by reference.

(5) Modification of Rules.

(a) Technical Changes.

(i) Prior to rule adoption, the District shall publish a notice of correction ("**Notice of Correction**") if any of the information that is required to be included in the Notice of Rulemaking, including technical changes that correct citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, is omitted or is incorrect. A Notice of Correction cannot be used to make substantive changes to the rule text. The Notice of Correction shall be published in a newspaper of general circulation within the county in which the District is located at least seven (7) days prior to the intended action.

(ii) After rule adoption, a technical change to a rule may be approved at any time by the District. Promptly thereafter, a Notice of Correction shall be published by the District in the manner set forth in Section 5(a)(i) of this Rule.

(b) Substantive Changes.

(i) Prior to rule adoption, the District shall publish a notice of change ("**Notice of Change**") if there is any substantive change, other than a technical change that corrects citations or grammatical, typographical or similar errors that do not otherwise affect the substance of the rule, to a proposed rule, including any material incorporated by reference, or to a SERC. The Notice of Change must address a summary of the change and shall be published in a newspaper of general circulation within the county in which the District is located at least twenty-one (21) days prior to the intended action. The Notice of Change shall also be sent to those persons set forth in Section 4(C) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings. Any substantive change must be either be:

1. Supported by the record of the public hearing held on the proposed rule;

2. In response to written materials submitted to the District; or

3. In response to an objection with the proposed rule by the District Board.

(ii) After rule adoption, a substantive change to a rule shall be effectuated by initiating rulemaking as set forth in this Rule.

(6) Withdrawal of Proposed Rules.

(a) Prior to the adoption of a rule, the District may elect to withdraw the proposed rule in whole or in part. After a rule has become effective, the District may only amend or repeal the rule through initiating the rulemaking procedures set forth in this Rule.

(b) Prior to the adoption of a rule, the District shall withdraw the proposed rule if the District has either failed to adopt such rule within one-hundred eighty (180) days of the publication of the Notice of Rule Development required by Section 3 of this Rule or to approve a concise statement at least seven (7) days prior to the conclusion of the one-hundred eighty (180) day timeframe identifying the reason for the delay, which may be supplemented quarterly until the District has adopted the proposed rule.

(c) In the event of a withdrawal of a proposed rule, the District shall publish a notice (“**Notice of Rule Withdrawal**”) in a newspaper of general circulation within the county in which the District is located, and shall provide notice to those persons set forth in Section 4(c) of this Rule that have made requests of the District for advance notice of its rulemaking proceedings.

(d) Within fifteen (15) days after the end of each calendar quarter, the District shall compile and post on its website a list of each failure to publish a Notice of Rulemaking within the timeframe prescribed by Section 4(b) of this Rule, which list shall include the information set forth in Section 120.54(3)(d)(7) of the Florida Statutes. The District is only required to provide such posting in any calendar quarter(s) in which there is an actual failure to timely publish a Notice of Rulemaking, if any.

(~~4~~7) Rule Development Workshops.

(a) Whenever requested in writing by any affected person, the District must ~~either~~ conduct a rule development workshop prior to proposing rules for adoption ~~or~~for the purposes of rule development or information gathering for the preparation of the SERC, unless the Chairperson ~~must explain in~~explains in writing why a workshop is unnecessary. The District may initiate a rule development workshop, but is not required to do so.

(b) If a workshop is held, the District must ensure that the person(s) responsible for preparing the rule and the SERC, if applicable, are available to explain the District's proposed rule and to respond to questions or comments regarding the rule being developed.

(c) The notice of any workshop shall be published in a newspaper of general circulation within the county in which the District is located at least fourteen (14) days prior to the workshop setting forth the following:

(i) The place, date, and time of the workshop;

(ii) The subject area that will be addressed; and

(iii) The District Manager's contact information.

(8) Petitions to Initiate Rulemaking.

(~~5~~a) ~~Petitions to Initiate Rulemaking.~~ All Petitions to Initiate Rulemaking ~~proceedings~~Proceedings must contain the name, address, and telephone number of the petitioner, the specific action requested, the specific reason for adoption, amendment, or repeal, the date submitted, the text of the proposed rule, and the facts showing that the petitioner is regulated by the District or has a substantial interest in the rulemaking. ~~Not later than sixty (60) calendar~~ District staff shall forward a copy of the petition to the District's Board within seven (7) days of its receipt.

(b) If the petition is directed to an adopted rule, within thirty (30) days following the date of filing a petition, the ~~Board~~District shall either i) initiate rulemaking proceedings~~, or~~, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

(c) If the petition is directed to an ~~existing policy that the District has not formally adopted as a rule, the District may, in its discretion, notice and hold a public hearing on the petition to consider the comments of the public directed to the policy, its scope and application, and~~unadopted rule, within thirty (30) days following the date of filing a petition, the District shall either i) initiate rulemaking, or ii) set a public hearing to consider whether the public interest is served adequately by the application of the ~~policy~~proposed rule on a case-by-case basis, as contrasted with its formal adoption as a rule. ~~However, this section shall not be construed as requiring the District to adopt a rule to replace a policy.~~

~~(6) Rulemaking Materials. After the publication of the notice referenced in section (3) of this Rule, the Board shall make available for public inspection and shall provide, upon request and payment of the cost of copies, the following materials:~~

(i) If the District elects to hold a public hearing, notice of the public hearing ("**Notice of Rulemaking Petition Public Hearing**") shall be published in a newspaper of general circulation within the county in which the District is located. The public hearing shall be held by the District within thirty (30) days after publication of the Notice of Rulemaking Petition Public Hearing.

~~(a) The text of the proposed rule, or any amendment or repeal of any existing rules;~~

(ii) Not later than thirty (30) days following the date of the public hearing held pursuant to Section 8(c)(i) of this Rule, the District shall either i) initiate rulemaking proceedings, ii) otherwise comply with the requested action, or iii) deny the petition with a written statement of its reasons for the denial.

~~(b) A detailed written statement of the facts and circumstances justifying the proposed rule;~~

1. If the District decides to initiate rulemaking it shall proceed with the rulemaking process as set forth in this Rule.

~~(c) A copy of the statement of estimated regulatory costs if required by Section 120.541 of the Florida Statutes; and~~

2. If the District decides to not initiate rulemaking or otherwise comply with the requested action, the District shall publish a statement of its reasons for not initiating rulemaking or otherwise complying with the requested action and of any changes it will make in the scope or application of the unadopted rule (the "**Notice of Denial of Rulemaking Petition**"). The Notice of Denial of Rulemaking Petition shall be published in a newspaper of general circulation within the county in which the District is located.

(d) Nothing in this Rule shall be construed as requiring the District to adopt, amend, or repeal a rule as initiated by petition.

(~~d~~9) ~~The published notice~~Public Hearing.

(~~7~~a) ~~Hearing.~~ The District may, or, upon the written request of any affected person received within twenty-one (21) days after the date of publication of the ~~notice described in section (3) of this Rule~~Notice of Rulemaking, shall, provide a public hearing for the presentation of evidence, argument, and oral statements, within the reasonable conditions and limitations imposed by the District to avoid duplication, irrelevant comments, unnecessary delay, or disruption of the proceedings. ~~The District shall publish notice of the public hearing in a newspaper of general circulation within the District either in the text of the notice described in section (3) of this Rule or in a separate publication at least seven (7) days before the scheduled public hearing. The notice shall specify the date, time, and location of the public hearing, and the name, address, and telephone number of the District contact person who can provide information about the public hearing.~~When a public hearing is held, the District shall ensure that staff is available to explain the proposed rule and to respond to questions or comments regarding the proposed rule. Written statements may be submitted by any person prior to or at the public hearing. All timely submitted written statements shall be considered by the District and made part of the rulemaking record.

(b) The District shall publish notice of the public hearing ("**Notice of Public Hearing**") in a newspaper of general circulation within the county in which the District is located, either in the text of the Notice of Rulemaking or in a separate publication at least seven (7) days before the scheduled public hearing. The Notice of Public Hearing shall include the following information:

(i) The date, time, and location of the public hearing; and

(ii) The name, address, and telephone number of the District contact person who can provide information about the public hearing.

(10) Emergency Rule Adoption.

(~~8~~a) ~~Emergency Rule Adoption.~~ The Board may adopt an emergency rule if it finds that immediate danger to the public health, safety, or welfare exists which requires immediate action~~. Prior to the adoption of an emergency rule,~~ or if the Legislature authorizes the District ~~Manager shall make reasonable efforts to notify a newspaper of general circulation in the District. Notice of~~to adopt emergency rules~~ shall be published as soon as possible in a newspaper of general circulation in the District~~. The District may use any procedure which is fair under the circumstances in the adoption of an emergency rule as long as it protects the public interest as determined by the District~~ and otherwise complies with these provisions~~.

(b) At the time or prior to the adoption of an emergency rule, the District shall post on its website a notice regarding its adoption of the emergency rule (the "**Notice of Emergency Rule**") which includes the specific facts and reasons for finding an immediate danger to the public health, safety, or welfare and its reasons for concluding that procedure used is fair under the circumstances. The Notice of Emergency Rule shall thereafter be promptly published in a newspaper of general circulation within the county in which the District is located, and shall include the following information:

(i) The full text of the rule(s); and

(ii) The District's findings of immediate danger, necessity, and procedural fairness or a citation to the grant of emergency rulemaking authority.

(c) An emergency rule shall be effective immediately upon adoption by the District, or on a date less than twenty (20) days thereafter if specified in the emergency rule if the District finds that a later effective date is necessary because of immediate danger to the public health, safety, or welfare. An emergency rule may not be effective for a period of more than ninety (90) days after adoption and may not be renewable, unless the District has initiated rulemaking to adopt rules addressing the subject of the emergency rule and either i) a challenge to the proposed rules has been filed and remains pending or ii) the proposed rules are awaiting ratification by the Legislature, if applicable. Nothing in this paragraph prohibits the District from adopting a rule identical to the emergency rule through the non-emergency rulemaking procedures set forth in this Rule.

(i) If an emergency rule is being renewed in accordance with Section 10(d) of this Rule, notice of the renewal of the emergency rule (the "**Notice of Renewal of Emergency Rule**") shall be published before the expiration of the existing emergency rule. The Notice of Renewal of Emergency Rule shall be published in a newspaper of general circulation within the county in which the District is located and shall include the specific facts and reasons for such renewal.

(ii) For emergency rules with an effective period of longer than ninety (90) days which are intended to replace an existing rule, the Rulemaking Record for the existing rule, as required by Section 12 of this Rule, shall specifically identify the emergency rule that is intended to supersede the existing rule as well as the date that the emergency rule was adopted by the District.

(d) The District may supersede an emergency rule in effect through the adoption of another emergency rule before the superseded rule expires. The District shall post on its website and publish a Notice of Emergency Rule, in accordance with Section 10(b) of this Rule, identifying the reason for adopting the superseding rule. The superseding rule shall not be in effect longer than the duration of the effective period of the superseded rule.

(e) The District may make technical changes to an emergency rule within the first seven (7) days after the rule is adopted, and such changes shall be published in a Notice of Correction as set forth in Section 5(a) of this Rule.

(f) The District may repeal an emergency rule before it expires by publishing a notice (“**Notice of Repeal of Emergency Rule**”) in a newspaper of general circulation within the county in which the District is located. The Notice of Repeal of Emergency Rule shall include the following information:

(i) The full text of the emergency rule and a summary thereof;

(ii) The rule number; and

(iii) A short and plain explanation as to why the conditions specified in the Notice of Emergency Rule no longer require the emergency rule.

(~~9~~11) Negotiated Rulemaking. The District may use negotiated rulemaking in developing and adopting rules pursuant to the procedures set forth in Section 120.54(2)(d) of the Florida Statutes, except that any notices ~~required~~referenced under Section 120.54(2)(d) of the Florida Statutes, may be published in a newspaper of general circulation ~~in~~within the county in which the District is located.

(~~10~~12) Rulemaking Record. In all rulemaking proceedings, the District shall compile and maintain a rulemaking record~~. The record~~ (“**Rulemaking Record**”) which shall be on file with the District at least twenty-one (21) days prior to the proposed adoption date of the rule. The Rulemaking Record shall include, ~~if~~as applicable:

(a) ~~The texts~~A copy of the ~~proposed rule and the adopted~~ rule;

(b) Any material incorporated by reference in the rule;

(~~b~~c) ~~All notices given for a~~A detailed written statement of the facts and circumstances justifying the proposed rule;

(~~c~~d) Any ~~statement of estimated regulatory costs~~SERC for the rule, if one is prepared;

(~~d~~e) A ~~written summary of hearings, if any, on~~statement of the extent to which the proposed rule relates to federal standards on rules on the same subject;

~~(e) All written comments received by the District and responses to those written comments; and~~

(f) The Notice of Rule Development, Notice of Rulemaking, and notice(s) of any workshops held pursuant to Section 7 of this Rule; and

(~~f~~g) ~~All notices and findings pertaining to~~If an emergency rule is intended to supersede an existing rule, the emergency rule number and the date that the emergency rule was adopted by the District.

(~~11~~13) Petitions to Challenge ~~Existing~~ Rules.

(a) Any person substantially affected by a proposed or existing rule may seek an administrative determination of the invalidity of the rule on the ground that the rule is an invalid exercise of the District's authority.

(i) A petition alleging the invalidity of a proposed rule shall be filed within twenty-one (21) days after the date of publication of Notice of Rulemaking, within ten (10) days after the final public hearing is held on the proposed rule; within twenty (20) days after the SERC or revised SERC has been prepared and made available; or within twenty (20) days after the date of publication of the Notice of Rule Withdrawal required by Section 6(c) of this Rule.

(ii) A petition alleging the invalidity of an existing rule may be filed at any time during which the rule is in effect.

(b) The petition seeking an administrative determination must state with particularity the provisions alleged to be invalid with sufficient explanation of the facts or grounds for the alleged invalidity and facts sufficient to show that the person challenging a proposed or existing rule is substantially affected by it. A person who is not substantially affected by the proposed rule as initially noticed, but who is substantially affected by the rule as a result of a change, may challenge any provision of the resulting proposed rule.

(c) The petition shall be filed with the District. Within ten (10) days after receiving the petition, or seven (7) days if the challenge relates to an emergency rule, the Chairperson shall, if the petition complies with the requirements of subsection (b) of this section, designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer who shall conduct a hearing within thirty (30) days thereafter, or fourteen (14) days if the challenge relates to an emergency rule, unless the petition is withdrawn or a continuance is granted by agreement of the parties. The failure of the District to follow the applicable rulemaking procedures or requirements in this Rule shall be presumed to be material; however, the District may rebut this presumption by showing that the substantial interests of the petitioner and the fairness of the proceedings have not been impaired.

(d) ~~Within thirty (30) days after~~At the hearing, the ~~hearing officer shall render a decision and state the reasons therefor in writing.~~ petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

(e) Hearings held under this section shall be de novo in nature. ~~The~~ For proposed rules, the petitioner has the burden to prove by a preponderance of the evidence that it would be substantially affected by the proposed rule, and the District has the burden to prove by a preponderance of the evidence that the proposed rule is not an invalid exercise of delegated legislative authority as to the objections raised. For existing rules, the petitioner has a burden of proving by a preponderance of the evidence that the existing rule is an invalid exercise of District authority as to the objections raised. ~~The~~ During the hearing, the hearing officer may:

(i) Administer oaths and affirmations;

(ii) Rule upon offers of proof and receive relevant evidence;

(iii) Regulate the course of the hearing, including any pre-hearing matters;

(iv) Enter orders; and

(v) Make or receive offers of settlement, stipulation, and adjustment.

~~(f) The petitioner and the District shall be adverse parties. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.~~

(f) Within thirty (30) days after the hearing, or fourteen (14) days of the challenge relate to an emergency rule, the hearing officer shall render a decision and state the reasons therefor in writing. The hearing officer's order shall be considered final agency action. The hearing officer may declare all or part of a proposed or existing rule invalid. For a proposed rule, the proposed rule or provision thereof declared invalid shall not be adopted unless the decision of the hearing officer is reversed on appeal. In the event part of a proposed rule is declared invalid, the District may, in its sole discretion, withdraw the proposed rule in its entirety. For an existing rule, the rule or part thereof declared invalid shall become void when the time for filing an appeal expires. In the event that a proposed or existing rule has been declared invalid in whole or part, the District shall promptly publish notice of such occurrence published in a newspaper of general circulation within the county in which the District is located.

(~~12~~14) Variances and Waivers. A “**variance**” means a decision by the District to grant a modification to all or part of the literal requirements of a rule to a person who is subject to the rule. A “**waiver**” means a decision by the District not to apply all or part of a rule to a person who is subject to the rule. Variances and waivers from District rules may be granted subject to the following:

(a) Variances and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person, and when application of the rule would create a substantial hardship or would violate principles of fairness. For purposes of this section, ~~"~~“**substantial hardship**~~"~~” means a demonstrated economic, technological, legal, or other type of hardship to the person requesting the variance or waiver. For purposes of this section, ~~"~~“**principles of fairness**~~"~~” are violated when the literal application of a rule affects a particular person in a manner significantly different from the way it affects other similarly situated persons who are subject to the rule.

(b) A person who is subject to regulation by a District ~~Rule~~rule may file a petition with the District, requesting a variance or waiver from the District’s ~~Rule~~rule. Each petition shall specify:

(i) The rule from which a variance or waiver is requested;

(ii) The type of action requested;

(iii) The specific facts that would justify a waiver or variance for the petitioner; and

(iv) The reason why the variance or the waiver requested would serve the purposes of the underlying statute.

(c) The District shall review the petition and may request only that information needed to clarify the petition or to answer new questions raised by or directly related to the petition. If the petitioner asserts that any request for additional information is not authorized by law or by ~~Rule~~rule of the District, the District shall proceed, at the petitioner’s written request, to process the petition.

(d) The Board shall grant or deny a petition for variance or waiver and shall announce such disposition at a publicly held meeting of the Board, within ninety (90) days after receipt of the original petition, the last item of timely requested additional material, or the petitioner's written request to finish processing the petition. The District's statement granting or denying the petition shall contain a statement of the relevant facts and reasons supporting the ~~District's~~District's action. The District shall maintain a record of the type and disposition of each petition filed.

(~~13~~15) Rates, Fees, Rentals and Other Charges. All rates, fees, rentals, or other charges shall require a public hearing prior to adoption. ~~Policies adopted by the District which do not consist of rates, fees, rentals or other charges may be, but are not required to be, implemented through rulemaking proceedings.~~

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended.
Law Implemented: Ch. 2004-456(3)(3)(2)(q), Laws of Florida, as amended

Rule 3.0 Competitive Purchase.

(1) Purpose and Scope. In order to comply with Sections 287.055 and 287.017 of the Florida Statutes, the following provisions shall apply to the purchase of Professional Services, insurance, construction contracts, design-build services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Board Authorization. Except in cases of an Emergency Purchase, a competitive purchase governed by these Rules shall only be undertaken after authorization by the Board.

(3) Definitions.

(a) "**Competitive Solicitation**" means a formal, advertised procurement process, other than an Invitation to Bid, Request for Proposals, or Invitation to Negotiate, approved by the Board to purchase commodities and/or services which affords vendors fair treatment in the competition for award of a District purchase contract.

(b) "**Continuing Contract**" means a contract for Professional Services entered into in accordance with Section 287.055 of the Florida Statutes, between the District and a firm, whereby the firm provides Professional Services to the District for projects in which the costs do not exceed two million dollars ($2,000,000), for a study activity when the fee for such Professional Services to the District does not exceed two hundred thousand dollars ($200,000), or for work of a specified nature as outlined in the contract with the District, with no time limitation except that the contract must provide a termination clause (for example, a contract for general District engineering services). Firms providing Professional Services under Continuing Contracts shall not be required to bid against one another.

(c) "**Contractual Service**" means the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors. Contractual Services do not include auditing services, Maintenance Services, or Professional Services as defined in Section 287.055(2)(a) of the Florida Statutes, and these Rules. Contractual Services also do not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification, or demolition of any facility, building, portion of building, utility, park, parking lot, or structure or other improvement to real property entered into pursuant to Chapter 255 of the Florida Statutes, and Rules 3.5 or 3.6.

(d) "**Design-Build Contract**" means a single contract with a Design-Build Firm for the design and construction of a public construction project.

(e) "**Design-Build Firm**" means a partnership, corporation or other legal entity that:

(i) Is certified under Section 489.119 of the Florida Statutes, to engage in contracting through a certified or registered general contractor or a certified or registered building contractor as the qualifying agent; or

(ii) Is certified under Section 471.023 of the Florida Statutes, to practice or to offer to practice engineering; certified under Section 481.219 of the Florida Statutes, to practice or to offer to practice architecture; or certified under Section 481.319 of the Florida Statutes, to practice or to offer to practice landscape architecture.

(f) "**Design Criteria Package**" means concise, performance-oriented drawings or specifications for a public construction project. The purpose of the Design Criteria Package is to furnish sufficient information to permit Design-Build Firms to prepare a bid or a response to the District's Request for Proposals, or to permit the District to enter into a negotiated Design-Build Contract. The Design Criteria Package must specify performance-based criteria for the public construction project, including the legal description of the site, survey information concerning the site, interior space requirements, material quality standards, schematic layouts and conceptual design criteria of the project, cost or budget estimates, design and construction schedules, site development requirements, provisions for utilities, stormwater retention and disposal, and parking requirements applicable to the project. Design Criteria Packages shall require firms to submit information regarding the qualifications, availability, and past work of the firms, including the partners and members thereof.

(g) "**Design Criteria Professional**" means a firm who holds a current certificate of registration under Chapter 481 of the Florida Statutes, to practice architecture or landscape architecture, or a firm who holds a current certificate as a registered engineer under Chapter 471 of the Florida Statutes, to practice engineering, and who is employed by or under contract to the District to provide professional architect services, landscape architect services, or engineering services in connection with the preparation of the Design Criteria Package.

(h) "**Emergency Purchase**" means a purchase necessitated by a sudden unexpected turn of events (for example, acts of God, riot, fires, floods, hurricanes, accidents, or any circumstances or cause beyond the control of the Board in the normal conduct of its business), where the Board finds that the delay incident to competitive purchase would be detrimental to the interests of the District. This includes, but is not limited to, instances where the time to competitively award the project will jeopardize the funding for the project, will materially increase the cost of the project, or will create an undue hardship on the public health, safety, or welfare.

(i) "**Invitation to Bid**" is a written solicitation for sealed bids with the title, date, and hour of the public bid opening designated specifically and defining the commodity or service involved. It includes printed instructions prescribing conditions for bidding, qualification, evaluation criteria, and provides for a manual signature of an authorized representative. It may include one or more bid alternates.

(j) "**Invitation to Negotiate**" means a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or services.

(k) "**Negotiate**" means to conduct legitimate, arm's length discussions and conferences to reach an agreement on a term or price.

(l) "**Professional Services**" means those services within the scope of the practice of architecture, professional engineering, landscape architecture, or registered surveying and mapping, as defined by the laws of Florida, or those services performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper, in connection with the ~~firm's or individual's~~firm's or individual's professional employment or practice.

(m) "**Proposal (or Reply or Response) Most Advantageous to the District**" means, as determined in the sole discretion of the Board, the proposal, reply, or response that is:

(i) Submitted by a person or firm capable and qualified in all respects to perform fully the contract requirements, who has the integrity and reliability to assure good faith performance;

(ii) The most responsive to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation as determined by the Board; and

(iii) For a cost to the District deemed by the Board to be reasonable.

(n) "**Purchase**" means acquisition by sale, rent, lease, lease/purchase, or installment sale. It does not include transfer, sale, or exchange of goods, supplies, or materials between the District and any federal, state, regional or local governmental entity or political subdivision of the State of Florida.

(o) "**Request for Proposals**" or "**RFP**" is a written solicitation for sealed proposals with the title, date, and hour of the public opening designated and requiring the manual signature of an authorized representative. It may provide general information, applicable laws and rules, statement of work, functional or general specifications, qualifications, proposal instructions, work detail analysis, and evaluation criteria as necessary.

(p) "**Responsive and Responsible Bidder**" means an entity or individual that has submitted a bid that conforms in all material respects to the Invitation to Bid and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. "Responsive and Responsible Vendor" means an entity or individual that has submitted a proposal, reply, or response that conforms in all material respects to the Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good faith performance. In determining whether an entity or individual is a Responsive and Responsible Bidder (or Vendor), the District may consider, in addition to factors described in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the following:

(i) The ability and adequacy of the professional personnel employed by the entity/individual;

(ii) The past performance of the entity/individual for the District and in other professional employment;

(iii) The willingness of the entity/individual to meet time and budget requirements;

(iv) The geographic location of the entity's/individual's headquarters or office in relation to the project;

(v) The recent, current, and projected workloads of the entity/individual;

(vi) The volume of work previously awarded to the entity/individual;

(vii) Whether the cost components of the bid or proposal are appropriately balanced; and

(viii) Whether the entity/individual is a certified minority business enterprise.

(q) “**Responsive Bid**,” “**Responsive Proposal**,” “**Responsive Reply**,” and “**Responsive Response**” all mean a bid, proposal, reply, or response which conforms in all material respects to the specifications and conditions in the Invitation to Bid, Request for Proposals, Invitations to Negotiate, or Competitive Solicitation document and these Rules, and the cost components of which, if any, are appropriately balanced. A bid, proposal, reply or response is not responsive if the person or firm submitting it fails to meet any material requirement relating to the qualifications, financial stability, or licensing of the bidder.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 255.20, 287.055, Fla. Stat.

Rule 3.1 Procedure Under the Consultants~~'~~’ Competitive Negotiations Act.

(1) Scope. The following procedures are adopted for the selection of firms or individuals to provide Professional Services exceeding the thresholds herein described, for the negotiation of such contracts, and to provide for protest of actions of the Board under this Rule. As used in this Rule, “**Project**” means that fixed capital outlay study or planning activity when basic construction cost is estimated by the District to exceed the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FIVE, or for a planning study activity when the fee for Professional Services is estimated by the District to exceed the threshold amount provided in Section 287.017 for CATEGORY TWO, as such categories may be amended or adjusted from time to time.

(2) Qualifying Procedures. In order to be eligible to provide Professional Services to the District, a consultant must, at the time of receipt of the firm’s qualification submittal:

(a) Hold all required applicable state professional licenses in good standing;

(b) Hold all required applicable federal licenses in good standing, if any;

(c) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the consultant is a corporation; and

(d) Meet any qualification requirements set forth in the District’s Request for Qualifications.

Evidence of compliance with this Rule may be submitted with the qualifications, if requested by the District. In addition, evidence of compliance must be submitted any time requested by the District.

(3) Public Announcement. Except in cases of valid public emergencies as certified by the Board, the District shall announce each occasion when Professional Services are required for a Project or a Continuing Contract by publishing a notice providing a general description of the Project, or the nature of the Continuing Contract, and the method for interested consultants to apply for consideration. The notice shall appear in at least one (1) newspaper of general circulation within the county in which the District is located and in such other places as the District deems appropriate. The notice must allow at least fourteen (14) days for submittal of qualifications from the date of publication. The District may maintain lists of consultants interested in receiving such notices. These consultants are encouraged to submit annually statements of qualifications and performance data. The District shall make reasonable efforts to provide copies of any notices to such consultants, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise

valid procurement process. The Board has the right to reject any and all qualifications, and such reservation shall be included in the published notice. Consultants not receiving a contract award shall not be entitled to recover from the District any costs of qualification package preparation or submittal.

(4) Competitive Selection.

(a) The Board shall review and evaluate the data submitted in response to the notice described in section (3) of this Rule regarding qualifications and performance ability, as well as any statements of qualifications on file. The Board shall conduct discussions with, and may require public presentation by consultants regarding their qualifications, approach to the Project, and ability to furnish the required services. The Board shall then select and list the consultants, in order of preference, deemed to be the most highly capable and qualified to perform the required Professional Services, after considering these and other appropriate criteria:

(i) The ability and adequacy of the professional personnel employed by each consultant;

(ii) Whether a consultant is a certified minority business enterprise;

(iii) Each consultant's past performance;

(iv) The willingness of each consultant to meet time and budget requirements;

(v) The geographic location of each ~~consultant's~~consultant's headquarters, office and personnel in relation to the project;

(vi) The recent, current, and projected workloads of each consultant; and

(vii) The volume of work previously awarded to each consultant by the District.

(b) Nothing in these Rules shall prevent the District from evaluating and eventually selecting a consultant if less than three (3) Responsive qualification packages, including packages indicating a desire not to provide Professional Services on a given Project, are received.

(c) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(d) Notice of the rankings adopted by the Board, including the rejection of some or all qualification packages, shall be provided in writing to all ~~consultants by~~proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests of the District’s ranking decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(5) Competitive Negotiation.

(a) After the Board has authorized the beginning of competitive negotiations, the District may begin such negotiations with the firm listed as most qualified to perform the required Professional Services at a rate or amount of compensation which the Board determines is fair, competitive, and reasonable.

(b) In negotiating a lump-sum or cost-plus-a-fixed-fee professional contract for more than the threshold amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, the firm receiving the award shall be required to execute a truth-in-negotiation certificate stating that ~~"~~“wage rates and other factual unit costs supporting the compensation are accurate, complete and current at the time of contracting.~~"~~” In addition, any professional service contract under which such a certificate is required, shall contain a provision that ~~"~~“the original contract price and any additions thereto, shall be adjusted to exclude any significant sums by which the Board determines the contract price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs.~~"~~”

(c) Should the District be unable to negotiate a satisfactory agreement with the firm determined to be the most qualified at a price deemed by the District to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the District shall immediately begin negotiations with the second most qualified firm. If a satisfactory agreement with the second firm cannot be reached, those negotiations shall be terminated and negotiations with the third most qualified firm shall be undertaken.

(d) Should the District be unable to negotiate a satisfactory agreement with one of the top three (3) ranked consultants, additional firms shall be selected by the District, in order of their competence and qualifications.

Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(6) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(7) Continuing Contract. Nothing in this Rule shall prohibit a Continuing Contract between a consultant and the District.

(8) Emergency Purchase. The District may make an Emergency Purchase without complying with these Rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 119.0701, 287.055, Fla. Stat.

Rule 3.2 Procedure Regarding Auditor Selection.

In order to comply with the requirements of Section 218.391 of the Florida Statutes, the following procedures are outlined for selection of firms or individuals to provide Auditing Services and for the negotiation of such contracts.

~~(1) Definitions.~~

~~(a)~~ “~~"~~**Auditing Services**~~"~~” means those services within the scope of the practice of a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy. For audits required under Chapter 2004-456, *Laws of Florida*, as amended but not meeting the thresholds of Chapter 218 of the Florida Statutes, the District need not follow these procedures but may proceed with the selection of a firm or individual to provide Auditing Services and for the negotiation of such contracts in the manner the Board determines is in the best interests of the District.

~~(b) "Committee" means the auditor selection committee appointed by the Board as described in section (2) of this Rule.~~

~~(2)~~ (1) Establishment of Auditor Selection Committee. Prior to a public announcement under section (~~4~~3) of this Rule that Auditing Services are required, the Board shall establish an ~~audit~~auditor selection committee (“**Committee**”), the primary purpose of which is to assist the Board in selecting an auditor to conduct the annual financial audit required by Section 218.39 of the Florida Statutes. The Committee shall include at least three individuals, at least one of which must also be a member of the Board. The establishment and selection of the Committee must be conducted at a publicly noticed and held meeting of the Board. The Chairperson of the Committee must be a member of the Board. An employee, a chief executive officer, or a chief financial officer of the District may not serve as a member of the Committee; provided however such individual may serve the Committee in an advisory capacity.

~~(3)~~ (2) Establishment of Minimum Qualifications and Evaluation Criteria. Prior to a public announcement under section (~~4~~3) of this Rule that Auditing Services are required, the Committee shall meet at a publicly noticed meeting to establish minimum qualifications and factors to use for the evaluation of Auditing Services to be provided by a certified public accounting firm licensed under Chapter 473 of the Florida Statutes, and qualified to conduct audits in accordance with government auditing standards as adopted by the Florida Board of Accountancy.

(a) Minimum Qualifications. In order to be eligible to submit a proposal, a firm must, at all relevant times including the time of receipt of the proposal by the District:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation; and

(iv) Meet any pre-qualification requirements established by the Committee and set forth in the RFP or other specifications.

If requested in the RFP or other specifications, evidence of compliance with the minimum qualifications as established by the Committee must be submitted with the proposal.

(b) Evaluation Criteria. The factors established for the evaluation of Auditing Services by the Committee shall include, but are not limited to:

(i) Ability of personnel;

(ii) Experience;

(iii) Ability to furnish the required services; and

(iv) Such other factors as may be determined by the Committee to be applicable to its particular requirements.

The Committee may also choose to consider compensation as a factor. If the Committee establishes compensation as one of the factors, compensation shall not be the sole or predominant factor used to evaluate proposals.

~~(4)~~ (3) Public Announcement. After identifying the factors to be used in evaluating the proposals for Auditing Services as set forth in section (~~3~~2) of this Rule, the Committee shall publicly announce the opportunity to provide Auditing Services. Such public announcement shall include a brief description of the audit and how interested firms can apply for consideration and obtain the RFP. The notice shall appear in at least one (1) newspaper of general circulation ~~in the District and~~within the county in which the District is located. The public announcement shall allow for at least seven (7) days for the submission of proposals.

~~(5)~~ (4) Request for Proposals. The Committee shall provide interested firms with a Request for Proposals ("**RFP**"). The RFP shall provide information on how proposals are to be evaluated and such other information the Committee determines is necessary for the firm to prepare a proposal. The RFP shall state the time and place for submitting proposals~~.~~, which may be submitted either electronically or via hard copy as determined by the District and provided for in the RFP. For the avoidance of doubt, the Proposals shall not be required to be publicly opened at the date, time, and place provided for in the RFP relative to the submission of Proposals.

~~(6)~~ (5) Committee's Evaluation of Proposals and Recommendation. The Committee shall meet at a publicly held meeting that is publicly noticed for a reasonable time in advance of the meeting to evaluate all qualified proposals and may, as part of the evaluation, require that each interested firm provide a public presentation where the Committee may conduct discussions with the firm, and where the firm may present information, regarding the firm's qualifications. At the public meeting, the Committee shall rank and recommend in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established pursuant to subsection (~~3~~2)(b) of this Rule. If fewer than three firms respond to the RFP or if no firms respond to the RFP, the Committee shall recommend such firm as it deems to be the most highly qualified. Notwithstanding the foregoing, the Committee may recommend that any and all proposals be rejected.

~~(7)~~ (6) Board Selection of Auditor.

(a) Where compensation was not selected as a factor used in evaluating the proposals, the Board shall negotiate with the firm ranked first and inquire of that firm as to the basis of compensation. If the Board is unable to negotiate a satisfactory agreement with the first ranked firm at a price deemed by the Board to be fair, competitive, and reasonable, then negotiations with that firm shall be terminated and the Board shall immediately begin negotiations with the second ranked firm. If a satisfactory agreement with the second ranked firm cannot be reached, those negotiations shall be terminated and negotiations with the third ranked firm shall be undertaken. The Board may reopen formal negotiations with any one of the three top-ranked firms, but it may not negotiate with more than one firm at a time. If the Board is unable to negotiate a satisfactory agreement with any of the selected firms, the Committee shall recommend additional firms in order of the firms' respective competence and qualifications. Negotiations shall continue, beginning with the first-named firm on the list, until an agreement is reached or the list of firms is exhausted.

(b) Where compensation was selected as a factor used in evaluating the proposals, the Board shall select the highest-ranked qualified firm or document in its public records the reason for not selecting the highest-ranked qualified firm.

(c) In negotiations with firms under this Rule, the Board may allow the District Manager, District Counsel, or other designee to conduct negotiations on its behalf.

(d) Notwithstanding the foregoing, the Board may reject any or all proposals. The Board shall not consider any proposal, or enter into any contract for Auditing Services, unless the proposed agreed-upon compensation is reasonable to satisfy the requirements of Section 218.39 of the Florida Statutes, and the needs of the District.

~~(8)~~ (7) Contract. Any agreement reached under this Rule shall be evidenced by a written contract, which may take the form of an engagement letter signed and executed by both parties. The written contract shall include all provisions and conditions of the procurement of such services and shall include, at a minimum, the following:

(a) A provision specifying the services to be provided and fees or other compensation for such services;

(b) A provision requiring that invoices for fees or other compensation be submitted in sufficient detail to demonstrate compliance with the terms of the contract;

(c) A provision setting forth deadlines for the auditor to submit a preliminary draft audit report to the District for review and to submit a final audit report no later than June 30 of the fiscal year that follows the fiscal year for which the audit is being conducted;

(d) A provision specifying the contract period, including renewals, and conditions under which the contract may be terminated or renewed. The maximum contract period including renewals shall be five (5) years. A renewal may be done without the use of the auditor selection procedures provided in this Rule~~,~~ but must be in writing.

(e) Provisions required by law that require the auditor to comply with public records laws.

~~(9)~~ (8) Notice of Award. Once a negotiated agreement with a firm or individual is reached, or the Board authorizes the execution of an agreement with a firm where compensation was a factor in the evaluation of proposals, notice of the intent to award, including the rejection of some or all proposals, shall be provided in writing to all proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the RFP. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests regarding the award of contracts under this Rule shall be as provided for in Rule 3.11. No proposer shall be entitled to recover any costs of proposal preparation or submittal from the District.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(16), Laws of Florida, as amended; §§ 119.0701, 218.33, 218.391, Fla. Stat.

Rule 3.3 Purchase of Insurance.

(1) Scope. The purchases of life, health, accident, hospitalization, legal expense, or annuity insurance, or all of any kinds of such insurance for the officers and employees of the District, and for health, accident, hospitalization, and legal expenses upon a group insurance plan by the District, shall be governed by this Rule. This Rule does not apply to the purchase of any other type of insurance by the District, including but not limited to liability insurance, property insurance, and directors and officers insurance. Nothing in this Rule shall require the District to purchase insurance.

(2) Procedure. For a purchase of insurance within the scope of these Rules, the following procedure shall be followed:

~~(a)~~ (a) The Board shall cause to be prepared a Notice of Invitation to Bid.

~~(b)~~ (b) Notice of the Invitation to Bid shall be advertised at least once in a newspaper of general circulation within the county in which the District is located. The notice shall allow at least fourteen (14) days for submittal of bids.

~~(c)~~ (c) The District may maintain a list of persons interested in receiving notices of Invitations to Bid. The District shall make reasonable efforts to provide copies of any notices to such persons, but the failure to do so shall not give such consultants any bid protest or other rights or otherwise disqualify any otherwise valid procurement process.

~~(d)~~ (d) Bids shall be opened at the time and place noted in the Invitation to Bid.

~~(e)~~ (e) If only one (1) response to an Invitation is received, the District may proceed with the purchase. If no response to an Invitation to Bid is received, the District may take whatever steps are reasonably necessary in order to proceed with the purchase.

~~(f)~~ (f) The Board has the right to reject any and all bids and such reservations shall be included in all solicitations and advertisements.

~~(g)~~ (g) Simultaneously with the review of the submitted bids, the District may undertake negotiations with those companies that have submitted reasonable and timely bids and, in the opinion of the District, are fully qualified and capable of meeting all services and requirements. Bid responses shall be evaluated in accordance with the specifications and criteria contained in the Invitation to Bid; in addition, the total cost to the District, the cost, if any, to the District officers, employees, or their dependents, the geographic location of the company's headquarters and offices in relation to the District, and the ability of the company to guarantee premium stability may be considered. A contract to purchase insurance shall be awarded to that company whose response to the Invitation to Bid best meets the overall needs of the District, its officers, employees, and/or dependents.

~~(h)~~ (h) Notice of the intent to award, including rejection of some or all bids, shall be provided in writing to all ~~bidders by~~proposers by e-mail (with a delivery and read receipt), United States Mail, ~~by~~ hand delivery, or ~~by~~ overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid. The notice shall include the following statement: ~~"~~"Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~" or wording to that effect. Protests of the District's procurement of insurance under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: § 112.08, Fla. Stat.

Rule 3.4 Pre-qualification

(1) Scope. In its discretion, the District may undertake a pre-qualification process in accordance with this Rule for vendors to provide construction services, goods, supplies, and materials, Contractual Services, and maintenance services.

(2) Procedure. When the District seeks to pre-qualify vendors, the following procedures shall apply:

~~(a)~~ (a) The Board shall cause to be prepared a Request for Qualifications.

~~(b)~~ (b) For construction services exceeding the thresholds described in Section 255.20 of the Florida Statutes, the Board must advertise the proposed pre-qualification criteria and procedures and allow at least seven (7) days' notice of the public hearing for comments on such pre-qualification criteria and procedures. At such public hearing, potential vendors may object to such pre-qualification criteria and procedures. Following such public hearing, the Board shall formally adopt pre-qualification criteria and procedures prior to the advertisement of the Request for Qualifications for construction services.

~~(c)~~ (c) The Request for Qualifications shall be advertised at least once in a newspaper of general circulation within the ~~District and within the~~ county in which the ~~District~~project is located. The notice shall allow at least seven (7) days for submittal of qualifications for goods, supplies and materials, Contractual Services, maintenance services, and construction services under two hundred fifty thousand dollars ($250,000). The notice shall allow at least twenty-one (21) days for submittal of qualifications for construction services estimated to cost over two hundred fifty thousand dollars ($250,000) and thirty (30) days for construction services estimated to cost over five hundred thousand dollars ($500,000).

~~(d)~~ (d) The District may maintain lists of persons interested in receiving notices of Requests for Qualifications. The District shall make a good faith effort to provide written notice, by ~~electronic mail~~e-mail, United States Mail, hand delivery~~, or facsimile~~, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any pre-qualification determination or contract awarded in accordance with these Rules and shall not be a basis for a protest of any pre-qualification determination or contract award.

~~(e)~~ (e) If the District has pre-qualified vendors for a particular category of purchase, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies or responses in response to the applicable Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(f) In order to be eligible to submit qualifications, a firm or individual must, at the time of receipt of the qualifications:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Request for Qualifications.

Evidence of compliance with these Rules must be submitted with the qualifications if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the qualifications.

(g) Qualifications shall be presented to the Board, or a committee appointed by the Board, for evaluation in accordance with the Request for Qualifications and this Rule. Minor variations in the qualifications may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature.

(h) All vendors determined by the District to meet the pre-qualification requirements shall be pre-qualified. To assure full understanding of the responsiveness to the requirements contained in a Request for Qualifications, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion and revision of qualifications. For construction services, any contractor pre-qualified and considered eligible by the Department of Transportation to bid to perform the type of work the project entails shall be presumed to be qualified to perform the project.

(i) The Board shall have the right to reject all qualifications if there are not enough to be competitive or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of qualification preparation or submittal from the District.

(j) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

~~(i)~~ (k) Notice of intent to pre-qualify, including rejection of some or all qualifications, shall be provided in writing to all ~~vendors by~~proposers by e-mail (with a delivery and read receipt), United States Mail, ~~electronic mail,~~ hand delivery~~, facsimile~~, or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Request for Qualifications. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests of the District’s pre-qualification decisions under this Rule shall be in accordance with the procedures set forth in Rule 3.11; provided however, protests related to the pre-qualification criteria and procedures for construction services shall be resolved in accordance with section (2)(b) of this Rule and Section 255.20(1)(b) of the Florida Statutes.

(2) ~~(3)~~ Suspension, Revocation, or Denial of Qualification

~~(a)~~ (a) The District, for good cause, may deny, suspend, or revoke a prequalified vendor’s pre-qualified status. A suspension, revocation, or denial for good cause shall prohibit the vendor from bidding on any District construction contract for which qualification is required, shall constitute a determination of non-responsibility to bid on any other District construction or maintenance contract, and shall prohibit the vendor from acting as a material supplier or subcontractor on any District contract or project during the period of suspension, revocation, or denial. Good cause shall include the following:

~~i.~~ (i) One of the circumstances specified under Section 337.16(2), Fla. Stat., has occurred.

~~ii.~~ (ii) Affiliated contractors submitted more than one proposal for the same work. In this event the pre-qualified status of all of the affiliated bidders will be revoked, suspended, or denied. All bids of affiliated bidders will be rejected.

~~iii.~~ (iii) The vendor made or submitted false, deceptive, or fraudulent statements, certifications, or materials in any claim for payment or any information required by any District contract.

~~iv.~~ (iv) The vendor or its affiliate defaulted on any contract or a contract surety assumed control of financial responsibility for any contract of the vendor.

~~v.~~ (v) The vendor's qualification to bid is suspended, revoked, or denied by any other public or semi-public entity, or the vendor has been the subject of a civil enforcement proceeding or settlement involving a public or semi-public entity.

~~vi.~~ (vi) The vendor failed to comply with contract or warranty requirements or failed to follow District direction in the performance of a contract.

~~vii.~~ (vii) The vendor failed to timely furnish all contract documents required by the contract specifications, special provisions, or by any state or federal statutes or regulations. If the vendor fails to furnish any of the subject contract documents by the expiration of the period of suspension, revocation, or denial set forth above, the vendor's pre-qualified status shall remain suspended, revoked, or denied until the documents are furnished.

~~viii.~~ (viii) The vendor failed to notify the District within 10 days of the vendor, or any of its affiliates, being declared in default or otherwise not completing work on a contract or being suspended from qualification to bid or denied qualification to bid by any other public or semi-public agency.

~~ix.~~ (ix) The vendor did not pay its subcontractors or suppliers in a timely manner or in compliance with contract documents.

~~x.~~ (x) The vendor has demonstrated instances of poor or unsatisfactory performance, deficient management resulting in project delay, poor quality workmanship, a history of payment of liquidated damages, untimely completion of projects, uncooperative attitude, contract litigation, inflated claims or defaults.

~~xi.~~ (xi) An affiliate of the vendor has previously been determined by the District to be non-responsible, and the specified period of suspension, revocation, denial, or non-responsibility remains in effect.

~~xii.~~ (xii) The vendor or affiliate(s) has been convicted of a contract crime.

~~1.~~ 1. The term "**contract crime**" means any violation of state or federal antitrust laws with respect to a public contract or any violation of any state or federal law involving fraud, bribery, collusion, conspiracy, or material misrepresentation with respect to a public contract.

~~2.~~ 2. The term “**convicted**” or “**conviction**” means a finding of guilt or a conviction of a contract crime, with or without an adjudication of guilt, in any federal or state trial court of record as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

~~(b)~~ (b) A denial, suspension, or revocation shall prohibit the vendor from being a subcontractor on District work during the period of denial, suspension, or revocation, except when a prime contractor’s bid has used prices of a subcontractor who becomes disqualified after the bid, but before the request for authorization to sublet is presented.

~~(c)~~ (c) The District shall inform the vendor in writing of its intent to deny, suspend, or revoke its pre-qualified status and inform the vendor of its right to a hearing, the procedure which must be followed, and the applicable time limits. If a hearing is requested within 10 days after the receipt of the notice of intent, the hearing shall be held within 30 days after receipt by the District of the request for the hearing. The decision shall be issued within 15 days after the hearing.

~~(d)~~ (d) Such suspension or revocation shall not affect the vendor’s obligations under any preexisting contract.

~~(e)~~ (e) In the case of contract crimes, the vendor’s pre-qualified status under this Rule shall be revoked indefinitely. For all violations of Rule 3.4(3)(a) other than for the vendor’s conviction for contract crimes, the revocation, denial, or suspension of a vendor’s pre-qualified status under this Rule shall be for a specific period of time based on the seriousness of the deficiency.

Examples of factors affecting the seriousness of a deficiency are:

~~i.~~ (i) Impacts on project schedule, cost, or quality of work;

~~ii.~~ (ii) Unsafe conditions allowed to exist;

~~iii.~~ (iii) Complaints from the public;

~~iv.~~ (iv) Delay or interference with the bidding process;

~~v.~~ (v) The potential for repetition;

~~vi.~~ (vi) Integrity of the public contracting process;

~~vii.~~ (vii) Effect on the health, safety, and welfare of the public.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 255.0525, 255.20, Fla. Stat.

Rule 3.5 Construction Contracts, Not Design-Build.

(1) Scope. All contracts for the construction or improvement of any building, structure, or other public construction works authorized by Chapter ~~2005-338~~2004-456, *Laws of Florida*, as amended, the costs of which are estimated by the District in accordance with generally accepted cost accounting principles to be in excess of the threshold amount for applicability of Section 255.20 of the Florida Statutes, as that amount may be indexed or amended from time to time, shall be let under the terms of these Rules and the procedures of Section 255.20 of the Florida Statutes, as the same may be amended from time to time. A project shall not be divided solely to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of construction services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation ~~in the District and in~~within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least twenty-one (21) days for submittal of sealed bids, proposals, replies, or responses, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of bids, proposals, replies, or responses. If the Board has previously pre-qualified contractors pursuant to Rule 3.4 and determined that only the contractors that have been pre-qualified will be permitted to submit bids, proposals, replies, and responses, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation need not be published. Instead, the Notice of Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be sent to the pre-qualified contractors by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by ~~electronic mail~~e-mail, United States Mail, hand delivery, or ~~facsimile,~~ to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified providers of construction services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses to Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the bidder is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to, reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response, if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting~~,~~ and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation and these Rules. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No contractor shall be entitled to recover any costs of bid, proposal, response, or reply preparation or submittal from the District.

(i) The Board may require potential contractors to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.

(k) If the selection process is administered by any person or committee other than the full Board, the selection made will be presented to the full Board with a recommendation that competitive negotiations be instituted with the selected firms in order of preference listed.

(~~j~~l) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses, shall be provided in writing to all ~~contractors by~~proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: ~~"~~"Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~" or wording to that effect. Protests of the District's purchase of construction services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

~~(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase construction services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of construction services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the construction services without further competitive selection processes.~~

(3) Sole Source; Government. Construction services that are only available from a single source are exempt from this Rule. Construction services provided by governmental agencies are exempt from this Rule. This Rule shall not apply to the purchase of construction services, which may include goods, supplies, or materials, that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules. A contract for construction services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(5) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board Meeting.

(6) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contract; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 119.0701, 189.053, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.6 Construction Contracts, Design-Build.

(1) Scope. The District may utilize Design-Build Contracts for any public construction project for which the Board determines that use of such contract is in the best interest of the District. When letting a Design-Build Contract, the District shall use the following procedure:

(2) Procedure.

(a) The District shall utilize a Design Criteria Professional meeting the requirements of Section 287.055(2)(k) of the Florida Statutes, when developing a Design Criteria Package, evaluating the proposals and qualifications submitted by Design-Build Firms, and determining compliance of the project construction with the Design Criteria Package. The Design Criteria Professional may be an employee of the District, may be the District Engineer selected by the District pursuant to Section 287.055 of the Florida Statutes, or may be retained pursuant to Rule 3.1. The Design Criteria Professional is not eligible to render services under a Design-Build Contract executed pursuant to the Design Criteria Package.

(b) A Design Criteria Package for the construction project shall be prepared and sealed by the Design Criteria Professional. If the project utilizes existing plans, the Design Criteria Professional shall create a Design Criteria Package by supplementing the plans with project specific requirements, if any.

(c) The Board may either choose to award the Design-Build Contract pursuant to the competitive proposal selection process set forth in Section 287.055(9) of the Florida Statutes, or pursuant to the qualifications-based selection process pursuant to Rule 3.1.

(i) Qualifications-Based Selection. If the process set forth in Rule 3.1 is utilized, subsequent to competitive negotiations, a guaranteed maximum price and guaranteed completion date shall be established.

(ii) Competitive Proposal-Based Selection. If the competitive proposal selection process is utilized, the Board, in consultation with the Design Criteria Professional, shall establish the criteria, standards and procedures for the evaluation of Design-Build Proposals based on price, technical, and design aspects of the project, weighted for the project. After a Design Criteria Package and the standards and procedures for evaluation of proposals have been developed, competitive proposals from qualified firms shall be solicited pursuant to the design criteria by the following procedure:

1. A Request for Proposals shall be advertised at least once in a newspaper of general circulation ~~in~~within the county in which the ~~District~~project is located. The notice shall allow at least twenty-one (21) days for submittal of sealed proposals, unless the Board, for good cause, determines a shorter period of time is appropriate. Any project projected to cost more than five hundred thousand dollars ($500,000) must be noticed at least thirty (30) days prior to the date for submittal of proposals.

2. The District may maintain lists of persons interested in receiving notices of Requests for Proposals. The District shall make a good faith effort to provide written notice, by ~~electronic mail~~e-mail, United States Mail, hand delivery~~, or facsimile~~, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

3. In order to be eligible to submit a proposal, a firm must, at the time of receipt of the proposals:

    a. Hold the required applicable state professional licenses in good standing, as defined by Section 287.055(2)(h) of the Florida Statutes;

    b. Hold all required applicable federal licenses in good standing, if any;

    c. Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the proposer is a corporation;

    d. Meet any special pre-qualification requirements set forth in the Request for Proposals and Design Criteria Package.

Any contractor that has been found guilty by a court of any violation of federal labor or employment tax laws regarding subjects including but not limited to reemployment assistance, safety, tax withholding, worker's compensation, unemployment tax, social security and Medicare tax, wage or hour, or prevailing rate laws within the past 5 years may be considered ineligible by the District to submit a bid, response, or proposal for a District project.

Evidence of compliance with these Rules must be submitted with the proposal if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the proposal.

4. The proposals, or the portions of which that include the price, shall be publicly opened at a meeting noticed in accordance with Rule 1.3, and at which at least one district representative is present. The name of each bidder and the price submitted in the bid shall be announced at such meeting~~,~~ and shall be made available upon request. Minutes should be taken at the meeting and maintained by the District. In consultation with the Design Criteria Professional, the Board shall evaluate the proposals received based on evaluation criteria and procedures established prior to the solicitation of proposals, including but not limited to qualifications, availability, and past work of the firms and the partners and members thereof. The Board shall then select no fewer than three (3) Design-Build Firms as the most qualified.

5. The Board shall have the right to reject all proposals if~~,~~ the proposals are too high, or rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of proposal preparation or submittal from the District.

6. If less than three (3) Responsive Proposals are received, the District may purchase design-build services or may reject the proposals for lack of competitiveness. If no Responsive Proposals are received, the District may proceed with the procurement of design-build services in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the design-build services without further competitive selection processes.

7. Notice of the rankings adopted by the Board, including the rejection of some or all proposals, shall be provided in writing to all ~~consultants by~~proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award

on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Design Criteria Package. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests of the District’s rankings under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

8. The Board shall negotiate a contract with the firm ranking the highest based on the evaluation standards and shall establish a price which the Board determines is fair, competitive and reasonable. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the second most qualified firm, based on the ranking by the evaluation standards. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the second most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm must be terminated. The Board shall then undertake negotiations with the third most qualified firm. Should the Board be unable to negotiate a satisfactory contract with the firm considered to be the third most qualified at a price considered by the Board to be fair, competitive, and reasonable, negotiations with that firm ~~just~~must be terminated. Should the Board be unable to negotiate a satisfactory contract with any of the selected firms, the Board shall select additional firms in order of their rankings based on the evaluation standards and continue negotiations until an agreement is reached or the list of firms is exhausted.

9. After the Board contracts with a firm, the firm shall bring to the Board for approval, detailed working drawings of the project.

10. The Design Criteria Professional shall evaluate the compliance of the detailed working drawings and project construction with the Design Criteria Package~~,~~ and shall provide the Board with a report of the same.

(3) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(4) Emergency Purchase. The Board may, in case of public emergency, declare an emergency and immediately proceed with negotiations with the best qualified Design-Build Firm available at the time. The fact that an Emergency Purchase has occurred shall be noted in the minutes of the next Board meeting.

(5) Exceptions. This Rule is inapplicable when:

(a) The project is undertaken as repair or maintenance of an existing public facility;

(b) The funding source of the project will be diminished or lost because the time required to competitively award the project after the funds become available exceeds the time within which the funding source must be spent;

(c) The District has competitively awarded a project and the contractor has abandoned the project or the District has terminated the contractor; or

(d) The District, after public notice, conducts a public meeting under Section 286.011 of the Florida Statutes, and finds by a majority vote of the Board that it is in the public's best interest to perform the project using its own services, employees, and equipment.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 119.0701, 189.053, 255.0518, 255.0525, 255.20, 287.055, Fla. Stat.

Rule 3.7 Payment and Performance Bonds.

(1) Scope. This Rule shall apply to contracts for the construction of a public building, for the prosecution and completion of a public work, or for repairs upon a public building or public work and shall be construed in addition to terms prescribed by any other Rule that may also apply to such contracts.

(2) Required Bond. Upon entering into a contract for any of the services described in section (1) of this Rule in excess of $200,000, the Board ~~should~~shall require that the contractor, before commencing the work, execute and record a payment and performance bond, or other acceptable surety, in an amount equal to the contract price. Notwithstanding the terms of the contract or any other law, the District may not make payment to the contractor until the contractor has provided to the District a certified copy of the recorded bond.

(3) Discretionary Bond. At the discretion of the Board, upon entering into a contract for any of the services described in section (1) of this Rule for an amount not exceeding $200,000, the contractor may be exempted from executing a payment and performance bond.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: § 255.05, Fla. Stat.

Rule 3.8 Goods, Supplies, and Materials.

(1) Purpose and Scope. All purchases of goods, supplies, or materials exceeding the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR, shall be purchased under the terms of this Rule. Contracts for purchases of "**goods, supplies, and materials**" do not include printing, insurance, advertising, or legal notices. A contract involving goods, supplies, or materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of goods, supplies, or materials is within the scope of this Rule, the following procedures shall apply:

~~(a)~~ (a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

~~(b)~~ (b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation within the District and within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

~~(c)~~ (c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, or Competitive Solicitations. The District shall make a good faith effort to provide written notice, by ~~electronic mail~~e-mail, United States Mail, hand delivery~~, or facsimile~~, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

~~(d)~~ (d) If the District has pre-qualified suppliers of goods, supplies, and materials, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, or responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

Any firm or individual whose principal place of business is outside the State of Florida must also submit a written opinion of an attorney at law licensed to practice law in that foreign state, as to the preferences, if any or none, granted by the law of that foreign state to business entities whose principal places of business are in that foreign state, in the letting of any or all public contracts. Failure to submit such a written opinion or submission of a false or misleading written opinion may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and this Rule. Minor variations in the bids, proposals, replies, or responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid, after taking into account the preferences provided for in this subsection, submitted by a Responsive and Responsible Bidder in response to an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be accepted. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which does not grant a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference of five (5) percent. If the lowest Responsive Bid is submitted by a Responsive and Responsible Bidder whose principal place of business is located in a foreign state which grants a preference in competitive purchase to businesses whose principal place of business are in that foreign state, the lowest Responsible and Responsive Bidder whose principal place of business is in the State of Florida shall be awarded a preference equal to the preference granted by such foreign state.

To assure full understanding of the responsiveness to the solicitation requirements contained in an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, and responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all ~~vendors by~~proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests of the District’s purchase of goods, supplies, and materials under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, ~~or~~ Replies, or Responses are received, the District may purchase goods, supplies, or materials, or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of goods, supplies, and materials, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the goods, supplies, and materials without further competitive selection processes.

(3) Goods, Supplies, and Materials included in a Construction Contract Awarded Pursuant to Rule 3.5 or 3.6. There may be occasions where the District has undergone the competitive purchase of construction services which contract may include the provision of goods, supplies, or materials. In that instance, the District may approve a change order to the contract and directly purchase the goods, supplies, and materials. Such purchase of goods, supplies, and materials deducted from a competitively purchased construction contract shall be exempt from this Rule.

(4) Exemption. Goods, supplies, and materials that are only available from a single source are exempt from this Rule. Goods, supplies, and materials provided by governmental agencies are exempt from this Rule. A contract for goods, supplies, or materials is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process. This Rule shall not apply to the purchase of goods, supplies or materials that are purchased under a federal, state, or local government contract that has been competitively procured by such federal, state, or local government in a manner consistent with the material procurement requirements of these Rules.

(5) Renewal. Contracts for the purchase of goods, supplies, and/or materials subject to this Rule may be renewed for a maximum period of five (5) years.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 189.053, 287.017, 287.084, Fla. Stat.

Rule 3.9 Maintenance Services.

(1) Scope. All contracts for maintenance of any District facility or project shall be set under the terms of this Rule if the cost exceeds the amount provided in Section 287.017 of the Florida Statutes, for CATEGORY FOUR. A contract involving goods, supplies, and materials plus maintenance services may, in the discretion of the Board, be treated as a contract for maintenance services. However, a purchase shall not be divided solely in order to avoid the threshold bidding requirements.

(2) Procedure. When a purchase of maintenance services is within the scope of this Rule, the following procedures shall apply:

(a) The Board shall cause to be prepared an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

(b) Notice of the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation shall be advertised at least once in a newspaper of general circulation ~~within the District and~~ within the county in which the District is located. The notice shall also include the amount of the bid bond, if one is required. The notice shall allow at least seven (7) days for submittal of bids, proposals, replies, or responses.

(c) The District may maintain lists of persons interested in receiving notices of Invitations to Bid, Requests for Proposals, Invitations to Negotiate, and Competitive Solicitations. The District shall make a good faith effort to provide written notice, by ~~electronic mail~~e-mail, United States Mail, hand delivery~~, or facsimile~~, to persons who provide their name and address to the District Manager for inclusion on the list. However, failure of a person to receive the notice shall not invalidate any contract awarded in accordance with this Rule and shall not be a basis for a protest of any contract award.

(d) If the District has pre-qualified suppliers of maintenance services, then, at the option of the District, only those persons who have been pre-qualified will be eligible to submit bids, proposals, replies, and responses.

(e) In order to be eligible to submit a bid, proposal, reply, or response, a firm or individual must, at the time of receipt of the bids, proposals, replies, or responses:

(i) Hold all required applicable state professional licenses in good standing;

(ii) Hold all required applicable federal licenses in good standing, if any;

(iii) Hold a current and active Florida corporate charter or be authorized to do business in the State of Florida in accordance with Chapter 607 of the Florida Statutes, if the vendor is a corporation; and

(iv) Meet any special pre-qualification requirements set forth in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation.

Evidence of compliance with these Rules must be submitted with the bid, proposal, reply, or response if required by the District. Failure to submit evidence of compliance when required may be grounds for rejection of the bid, proposal, reply, or response.

(f) Bids, proposals, replies, and responses shall be publicly opened at the time and place noted on the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. Bids, proposals, replies, and responses shall be evaluated in accordance with the respective Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, and these Rules. Minor variations in the bids, proposals, replies, and responses may be waived by the Board. A variation is minor if waiver of the variation does not create a competitive advantage or disadvantage of a material nature. Mistakes in arithmetic extension of pricing may be corrected by the Board. Bids and proposals may not be modified or supplemented after opening; provided however, additional information may be requested and/or provided to evidence compliance, make non-material modifications, clarifications, or supplementations, and as otherwise permitted by Florida law.

(g) The lowest Responsive Bid submitted in response to an Invitation to Bid by a Responsive and Responsible Bidder shall be accepted. In relation to a Request for Proposals, Invitation to Negotiate or Competitive Solicitation the Board shall select the Responsive Proposal, Reply, or Response submitted by a Responsive and Responsible Vendor which is most advantageous to the District. To assure full understanding of the responsiveness to the solicitation requirements contained in a Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, discussions may be conducted with qualified vendors. Vendors shall be accorded fair treatment prior to the submittal date with respect to any opportunity for discussion, preparation, and revision of bids, proposals, replies, or responses.

(h) The Board shall have the right to reject all bids, proposals, replies, or responses because they exceed the amount of funds budgeted for the purchase, if there are not enough to be competitive, or if rejection is determined to be in the best interest of the District. No Vendor shall be entitled to recover any costs of bid, proposal, reply, or response preparation or submittal from the District.

(i) The Board may require bidders and proposers to furnish bid bonds, performance bonds, and/or other bonds with a responsible surety to be approved by the Board.

(j) Notice of intent to award, including rejection of some or all bids, proposals, replies, or responses shall be provided in writing to all ~~vendors by~~proposers by e-mail (with a delivery and read receipt), United States Mail, hand delivery, ~~facsimile,~~ or overnight delivery service. The District may alternatively post the notice of intent to award on its website at the conclusion of the Board meeting where the proposals were evaluated if so provided for in the Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation. The notice shall include the following statement: ~~"~~“Failure to file a protest within the time prescribed in Rule 3.11 of the Rules of the District shall constitute a waiver of proceedings under those Rules,~~"~~” or wording to that effect. Protests of the District’s procurement of maintenance services under this Rule shall be in accordance with the procedures set forth in Rule 3.11.

(k) If less than three (3) Responsive Bids, Proposals, Replies, or Responses are received, the District may purchase the maintenance services or may reject the bids, proposals, replies, or responses for a lack of competitiveness. If no Responsive Bid, Proposal, Reply, or Response is received, the District may proceed with the procurement of maintenance services, in the manner the Board determines is in the best interests of the District, which may include but is not limited to a direct purchase of the maintenance services without further competitive selection processes.

(3) Exemptions. Maintenance services that are only available from a single source are exempt from this Rule. Maintenance services provided by governmental agencies are exempt from this Rule. A contract for maintenance services is exempt from this Rule if state or federal law prescribes with whom the District must contract or if the rate of payment is established during the appropriation process.

(4) Renewal. Contracts for the purchase of maintenance services subject to this Rule may be renewed for a maximum period of five (5) years.

(5) Contracts; Public Records. In accordance with Florida law, each contract entered into pursuant to this Rule shall include provisions required by law that require the contractor to comply with public records laws.

(6) Emergency Purchases. The District may make an Emergency Purchase without complying with these rules. The fact that an Emergency Purchase has occurred or is necessary shall be noted in the minutes of the next Board meeting.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended;
Law Implemented: §§ 119.0701, 287.017, Fla. Stat.

Rule 3.10 Contractual Services.

(1) Exemption from Competitive Purchase. Contractual Services shall not be subject to competitive purchasing requirements. If an agreement is predominantly for Contractual Services, but also includes maintenance services or the purchase of goods and services, the contract shall not be subject to competitive purchasing requirements. Regardless of whether an advertisement or solicitation for Contractual Services is identified as an Invitation to Bid, Request for Proposals, Invitation to Negotiate, or Competitive Solicitation, no rights or remedies under these Rules, including but not limited to protest rights, are conferred on persons, firms, or vendors proposing to provide Contractual Services to the District.

(2) Contracts; Public Records. In accordance with Florida law, each contract for Contractual Services shall include provisions required by law that require the contractor to comply with public records laws.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: §§ 119.0701, Fla. Stat.
~~**Law Implemented: § 119.07, Fla. Stat.**~~

Rule 3.11 Protests with Respect to Proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9.

The resolution of any protests with respect to proceedings under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, and 3.9 shall be in accordance with this Rule.

(1) Filing.

(a) With respect to a protest regarding qualifications, specifications, documentation, or other requirements contained in a Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation issued by the District, the notice of protest shall be filed in writing within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the first advertisement of the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's intended decision. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

(b) Except for those situations covered by subsection (1)(a) of this Rule, any firm or person who is affected adversely by a District's ranking or intended award under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9 and desires to contest the District's ranking or intended award, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after receipt of the notice of the District's ranking or intended award or after posting on the District's website if so provided for in the Request for Qualifications, Request for Proposals, Invitation to Bid, or Competitive Solicitation. A formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the initial notice of protest was filed. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file a notice of protest shall constitute a waiver of all rights to protest the District's ranking or intended award. Failure to file a formal written protest shall constitute an abandonment of the protest proceedings and shall automatically terminate the protest proceedings.

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(c) If the requirement for the posting of a protest bond and the amount of the protest bond, which may be expressed by a percentage of the contract to be awarded or a set amount, is disclosed in the District's competitive solicitation documents for a particular purchase under Rules 3.1, 3.2, 3.3, 3.4, 3.5, 3.6, 3.8, or 3.9, any person who files a notice of protest must post the protest bond. The amount and form of the protest bond shall be determined by District staff after consultation with the Board and within the limits, if any, imposed by Florida law. In the event the protest is successful, the protest bond shall be refunded to the protestor. In the event the protest is unsuccessful, the protest bond shall be applied towards the District's costs, expenses, and attorney's fees associated with hearing and defending the protest. In the event the protest is settled by mutual agreement of the parties, the protest bond shall be distributed as agreed to by the District and protestor.

(d) The District does not accept documents filed by ~~electronic mail~~e-mail or facsimile transmission. Filings are only accepted during normal business hours.

(2) Contract Execution. Upon receipt of a notice of protest which has been timely filed, the District shall not execute the contract under protest until the subject of the protest is resolved. However, if the District sets forth in writing particular facts and circumstances showing that delay incident to protest proceedings will jeopardize the funding for the project, will materially increase the cost of the project, or will create an immediate and serious danger to the public health, safety, or welfare, the contract may be executed.

(3) Informal Proceeding. If the Board determines a protest does not involve a disputed issue of material fact, the Board may, but is not obligated to, schedule an informal proceeding to consider the protest. Such informal proceeding shall be at a time and place determined by the Board. Notice of such proceeding shall be sent via ~~facsimile~~e-mail (with a delivery and read receipt), United States Mail, or hand delivery to the protestor and any substantially affected persons or parties not less than three (3) calendar days prior to such informal proceeding. Within thirty (30) calendar days following the informal proceeding, the Board shall issue a written decision setting forth the factual, legal, and policy grounds for its decision.

(4) Formal Proceeding. If the Board determines a protest involves disputed issues of material fact or if the Board elects not to use the informal proceeding process provided for in section (3) of this Rule, the District shall schedule a formal hearing to resolve the protest. The Chairperson shall designate any member of the Board (including the Chairperson), District Manager, District Counsel, or other person as a hearing officer to conduct the hearing. The hearing officer may:

(a) Administer oaths and affirmations;

(b) Rule upon offers of proof and receive relevant evidence;

(c) Regulate the course of the hearing, including any pre-hearing matters;

(d) Enter orders; and

(e) Make or receive offers of settlement, stipulation, and adjustment.

The hearing officer shall, within thirty (30) days after the hearing or receipt of the hearing transcript, whichever is later, file a recommended order which shall include a caption, time and place of hearing, appearances entered at the hearing, statement of the issues, findings of fact and conclusions of law, separately stated, and a recommendation for final District action. The District shall allow each party fifteen (15) days in which to submit written exceptions to the recommended order. The District shall issue a final order within sixty (60) days after the filing of the recommended order.

~~(5) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.~~

(~~6~~5) Rejection of all Qualifications, Bids, Proposals, Replies and Responses after Receipt of Notice of Protest. If the Board determines there was a violation of law, defect, or an irregularity in the competitive solicitation process, the Bids, Proposals, Replies, and Responses are too high, or if the Board determines it is otherwise in the District's best interest, the Board may reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew. If the Board decides to reject all qualifications, bids, proposals, replies, and responses and start the competitive solicitation process anew, any pending protests shall automatically terminate.

(6) Judicial Review. A party who is adversely affected by final District action is entitled to judicial review. Judicial review shall be sought in the county where the District is located. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) calendar days after the rendition of the decision being appealed. The filing of an appeal does not itself stay enforcement of the final District decision. Judicial review of any District action shall be confined to the record transmitted. The record for judicial review shall be compiled in accordance with the Florida Rules of Appellate Procedure. Failure to file a notice of appeal or petition for review within the time prescribed herein shall constitute a waiver of judicial review proceedings.

(7) Intervenors. Other substantially affected persons may join the proceedings as intervenors on appropriate terms which shall not unduly delay the proceedings.

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(~~7~~8) Settlement. Nothing herein shall preclude the settlement of any protest under this Rule at any time.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended

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Rule 4.0 Effective Date.

These Rules shall be effective ~~December 12~~August 13, ~~2019~~2026, except that no election of officers required by these Rules shall be required until after the next regular election for the Board.

Specific Authority: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended
Law Implemented: Ch. 2004-456(3)(1)(a) and (b), Laws of Florida, as amended

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Summary report: **Litera Compare for Word 11.16.0.74 Document comparison done on 7/21/2026 4:47:10 PM**	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original DMS: nd://4886-0472-5763/1/Amended & Restated Rules of Procedure (2019) - WVID.doc	
Modified DMS: nd://4905-2854-0835/2/Rules of Procedure (2026) - West Villages.docx	
Changes:	
Add	414
~~Delete~~	293
~~Move From~~	0
Move To	0
Table Insert	0
~~Table Delete~~	0
Table moves to	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	707

RESOLUTION NO. 2026-15

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, it is necessary for the West Villages Improvement District ("District") to establish a regular meeting schedule for fiscal year 2026/2027; and

WHEREAS, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2026/2027 which is attached hereto and made a part hereof as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT, SARASOTA COUNTY, FLORIDA, AS FOLLOWS:

Section 1. The above recitals are hereby adopted.

Section 2. The regular meeting schedule, time and location for meetings for fiscal year 2026/2027 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

PASSED, ADOPTED and EFFECTIVE this 13th day of August, 2026.

ATTEST:

WEST VILLAGES IMPROVEMENT DISTRICT

By:______________________________
Secretary/Assistant Secretary

By:______________________________
Chairman/Vice Chairman

WEST VILLAGES IMPROVEMENT DISTRICT
FISCAL YEAR 2026/2027 REGULAR MEETING SCHEDULE

NOTICE IS HEREBY GIVEN that the Board of Supervisors ("Board") of the West Villages Improvement District ("District") will hold regular meetings at 1:00 PM, in the Commission Chambers located at 4970 City Hall Boulevard, North Port, Florida 34286 on the following dates:

October 8, 2026
November 12, 2026
December 9, 2026
January 14, 2027
February 11, 2027
March 11, 2027
April 8, 2027
May 13, 2027
June 17, 2027
July 8, 2027
August 12, 2027
September 9, 2027

The purpose of the meetings is to conduct any business coming before the Board. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agendas for any meeting may be obtained from the District's website or by contacting the District Manager at 941-244-2805 and/or toll-free at 1-877-737-4922 prior to the date of the particular meeting.

From time to time one or more Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Meetings may be continued as found necessary to a time and date specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 941-244-2805 and/or toll free 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

WEST VILLAGES IMPROVEMENT DISTRICT

www.westvillagesid.org

PUBLISH: SARASOTA HERALD TRIBUNE 00/00/2026

REQUEST FOR QUALIFICATIONS FOR DESIGN SERVICES

WEST VILLAGES IMPROVEMENT DISTRICT
SARASOTA COUNTY, FLORIDA

The West Villages Improvement District ("District"), located in Sarasota County, Florida, announces that professional engineering services will be required for the completion of design plans for the District's administrative building. Plans will be prepared under the District's direction.

Any firm or individual ("Applicant") desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement ("Qualification Statement") of its qualifications and past experience on U.S. General Service Administration's "Architect-Engineer Qualifications, Standard Form No. 330," with pertinent supporting data.

Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant's professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant's willingness to meet time and budget requirements; d) the Applicant's past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Sarasota County; e) the geographic location of the Applicant's headquarters and offices; f) the recent, current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District's Board will review all Applicants and will comply with Florida law, including the Consultant's Competitive Negotiations Act, Chapter 287, Florida Statutes ("CCNA"). All Applicants interested must submit one (1) hard copy and one (1) electronic copy of Standard Form No. 330 and the Qualification Statement by 12:00 p.m. on _______________, 2026 to the attention of William Crosley, District Manager, West Villages Improvement District, 10555 Sweet Pea Street, Venice, Florida 34293 ("District Manager's Office").

The Board shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant.

The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager, must be filed in writing, within seventy-two (72) hours (excluding weekends) after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneously with the filing of the notice, a protest bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars ($10,000.00).

William Crosley
District Manager

DM: Publish on _______________, 2026 (no earlier than 14 days prior to deadline for submittal of qualifications)

WEST VILLAGES IMPROVEMENT DISTRICT

REQUEST FOR QUALIFICATIONS FOR DESIGN SERVICES

COMPETITIVE SELECTION CRITERIA

1) **Ability and Adequacy of Professional Personnel** (Weight: 25 Points)

   Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) **Consultant's Past Performance** (Weight: 25 Points)

   Past performance for other special districts in other contracts; amount of experience on similar projects; character, integrity, reputation of respondent; etc.

3) **Geographic Location** (Weight: 20 Points)

   Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) **Willingness to Meet Time and Budget Requirements** (Weight: 15 Points)

   Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) **Certified Minority Business Enterprise** (Weight: 5 Points)

   Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) **Recent, Current and Projected Workloads** (Weight: 5 Points)

   Consider the recent, current and projected workloads of the firm.

7) **Volume of Work Previously Awarded to Consultant by District** (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

Publication Date
2026-08-06

Subcategory
Miscellaneous Notices

WEST VILLAGES IMPROVEMENT DISTRICT
NOTICE OF PUBLIC HEARING ON THE CONSIDERATION OF REVISED PLAN OF IMPROVEMENTS FOR UNIT OF DEVELOPMENT NO. 1
To the owners and all persons interested in the lands corporate, and other property in and adjacent to Unit of Development No. 1 (Unit No. 1) within the West Villages Improvement District (the District):
You are notified that the District has filed in the office of the Secretary of the District Resolution 2026-10 requesting consideration and approval of that certain i) Third Amendment to Amended Unit of Development No. 1 Plan of Improvements, dated June 12, 2026 relative to the Series 2007 Project, and the ii) Third Amendment to the 2017 Plan of Improvements, dated June 12, 2026 relative to the Series 2017 Project (collectively, the Revised Plan of Improvements).
The District has previously adopted that certain i) Amended Unit of Development No. 1 Plan of Improvements, dated November 20, 2015 as amended by the Amendment to Amended Unit of Development No. 1 Plan of Improvements, dated July 14, 2022 and the Second Amendment to Amended Unit of Development No. 1 Plan of Improvements, dated March 7, 2025 relative to the Series 2007 Project, and ii) Plan of Improvements for 2017 Refinancing, dated June 29, 2017 as amended by the Amendment to Plan of Improvements for 2017 Refinancing, dated July 14, 2022 and the Second Amendment to Plan of Improvements for 2017 Refinancing, dated March 7, 2025 relative to the Series 2017 Project (collectively, the Current Plan of Improvements); and
The Revised Plan of Improvements updates the scope of the public infrastructure improvements planned to be constructed and/or acquired with a portion of the proceeds of the Districts West Villages Improvement District Special Assessment Revenue Refunding Bonds, Series 2017 (Unit of Development No. 1) as a result of an amendment to the geographical boundary of Unit No. 1.
On or before its scheduled meeting of August 13, 2026 at 1:00 P.M. at the Commission Chambers, 4970 City Hall Boulevard, North Port, Florida 34286, written objections to the proposed Revised Plan of Improvements may be filed at the Districts Offices at 10555 Sweet Pea Street, Venice, Florida 34293. A public hearing on the proposed Revised Plan of Improvements will be conducted at the scheduled meeting, and written objections will be considered at that time.
At the conclusion of the hearing, the Board of Supervisors (the Board) may determine to proceed with the process for approval of the proposed Revised Plan of Improvements and direct the preparation of an assessment methodology report of benefits identifying any property to be taken, determining benefits and damages, and estimating the cost of implementing the improvements associated with the proposed Revised Plan of Improvements.
A final hearing on the approval of the proposed Revised Plan of Improvements and assessment report of benefits shall be duly noticed and held at a regularly scheduled Board meeting at least 25 days but no later than 60 days after the last scheduled publication of the notice of filing of the assessment report of benefits with the Secretary of the District.
West Villages Improvement District
City of North Port and Sarasota County, Florida
www.westvillagesid.org
PUBLISH: SARASOTA HERALD TRIBUNE 07/23/26, 07/30/26 & 08/06/26

RESOLUTION 2026-16

[UNIT NO. 1 2026 BOUNDARY AMENDMENT]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT APPROVING CONSIDERATION OF THE ADOPTION OF THE REVISED PLAN OF IMPROVEMENTS FOR UNIT OF DEVELOPMENT NO. 1 RELATIVE TO THE AMENDMENT OF THE BOUNDARY OF SUCH UNIT; FILING THE PROPOSED REVISED ASSESSMENT REPORT OF BENEFITS WITH THE DISTRICT SECRETARY; PROVIDING FOR PUBLISHED NOTICE AS SET FORTH IN SECTION 298.301, FLORIDA STATUTES; SETTING PUBLIC HEARINGS TO BE HELD ON SEPTEMBER 10, 2026, AT 1:00 P.M. AT THE COMMISSION CHAMBERS, 4970 CITY HALL BOULEVARD, NORTH PORT, FLORIDA 34286, FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON THE CONSIDERATION OF THE FINAL ADOPTION OF THE REVISED PLAN OF IMPROVEMENTS AND THE REVISED ASSESSMENT REPORT OF BENEFITS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the West Villages Improvement District (the "**District**"), is a local unit of special-purpose government created and existing pursuant to Chapter 2004-456, *Laws of Florida*, as amended (the "**Act**"), and is situated in the City of North Port, Florida and unincorporated Sarasota County, Florida; and

WHEREAS, in accordance with Section 11 of the Act, the District previously adopted Resolution 2004-13 establishing Unit of Development No. 1 relative to approximately 8,194 acres within the District ("**Unit No. 1**") which was subsequently amended to add an additional 806.58 acres to such unit; and

WHEREAS, on August 3, 2006, the Circuit Court of the Twentieth Judicial Circuit of Florida, in and for Sarasota County, Florida, rendered its final judgment validating the District's proposed issuance of up to $44,905,000 aggregate principal amount of special assessment bonds, the proceeds of which bonds were to be applied to finance certain infrastructure improvements to be undertaken by the District within Unit No. 1; and

WHEREAS, on August 31, 2017, the District issued its West Villages Improvement District Special Assessment Revenue Refunding Bonds, Series 2017 (Unit of Development No. 1), in the aggregate principal amount of $32,165,000 (the "**Series 2017 Bonds**"), to finance the design, construction, and/or acquisition of certain master public infrastructure improvements and facilities within Unit No. 1 relating to the District's "**Series 2007 Project**" and "**Series 2017 Project**" (collectively, the "**Unit No. 1 Project**"); and

WHEREAS, the scope of the Unit No. 1 Project is described in more detail in that certain i) *Amended Unit of Development No. 1 Plan of Improvements,* dated November 20, 2015 as amended by the *Amendment to Amended Unit of Development No. 1 Plan of Improvements*, dated July 14, 2022 and the Second Amendment to *Amended Unit of Development No. 1 Plan of Improvements*, dated March 7, 2025 relative to the Series 2007 Project, and ii) *Plan of Improvements for 2017 Refinancing*, dated June 29, 2017 as amended by the *Amendment to Plan of Improvements for 2017 Refinancing*, dated July 14, 2022 and the *Second Amendment to Plan of Improvements for 2017 Refinancing*, dated March 7, 2025 relative to the Series 2017 Project (collectively, the "**Current Plan of Improvements**"); and

WHEREAS, the District has levied debt service special assessments (the "**Series 2017 Debt Assessments**") on all developable benefitted land within Unit No. 1, as the boundary has been amended from time to time, in order to secure the Series 2017 Bonds in accordance with that certain i) *Unit 1 Report of Engineer*, dated March 14, 2006 as amended by the *First Amendment*, dated April 25, 2006, the *Second Amendment to the Unit 1 Report of Engineer*, dated July 14, 2022 and the *Third Amendment to the Unit 1 Report of Engineer*, dated March 7, 2025 relative to the Series 2007 Project, and ii) *Amended and Restated Assessment Methodology Report of Benefits for 2017 Refinancing*, dated March 7, 2025 relative to the Series 2017 Project (collectively, the "**Current Assessment Report of Benefits**"); and

WHEREAS, the District has entered into that certain *Agreement Regarding the Inclusion of Certain Real Property in Unit of Development No. 1*, dated June 12, 2026 with Winchester Florida Ranch, LLLP (the "**Boundary Amendment Agreement**") approving the inclusion of approximately 1,256.38 additional acres to the geographical boundary of Unit No. 1 (hereinafter, the "**Boundary Amendment Property**"); and

WHEREAS, the District now has a need to levy and impose the Series 2017 Debt Assessments on the Boundary Amendment Property in proportion to the property's benefit from the Unit No. 1 Project and to reallocate the Series 2017 Debt Assessments on the existing lands within Unit No. 1; and

WHEREAS, the District has determined that it is in the best interest of the District and its residents and landowners to impose the Series 2017 Debt Assessments on the Boundary Amendment Property and to reallocate the Series 2017 Debt Assessments on the existing lands within Unit No. 1; and

WHEREAS, pursuant to the Boundary Amendment Agreement the owner of the Boundary Amendment Property has consented to the levy and imposition of the Series 2017 Debt Assessments on the Boundary Amendment Property; and

WHEREAS, in furtherance thereof, in order to update the Current Plan of Improvements relating to the Unit Amendment, the District prepared that certain i) *Third Amendment to Amended Unit of Development No. 1 Plan of Improvements,* dated June 12, 2026 relative to the Series 2007 Project, and ii) *Third Amendment to the 2017 Plan of Improvements*, dated June 12, 2026 relative to the Series 2017 Project (collectively, the "**Revised Plan of Improvements**"); and

WHEREAS, on June 12, 2026, the District's Board of Supervisors (the "**Board**") adopted Resolution 2026-10 setting a public hearing for the consideration of the adoption of the Revised Plan of Improvements for August 13, 2026; and

WHEREAS, in accordance with such Resolution, the District caused the publication of a Notice of Public Hearing on the consideration of the adoption of the proposed Revised Plan of Improvements pursuant to Section 298.301(2), *Florida Statutes*, copies of which were mailed to required persons and/or entities in pursuant to Section 298.301(3), *Florida Statutes*; and

WHEREAS, after public hearing on August 13, 2026 and taking into account and written comments on the Revised Plan of Improvements, if any, the Board hereby desires to proceed with the approval of the proposed Revised Plan of Improvements; and

WHEREAS, the Board accordingly desires to adopt this Resolution determining to proceed with the process for the adoption of the Revised Plan of Improvements and to direct District staff to prepare an assessment report of benefits identifying property to be taken, assessing benefits and damages, and estimating the cost of improvements associated with the proposed Revised Plan of Improvements for Unit No. 1.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

SECTION 1. CONSIDERATION OF ADOPTION OF THE REVISED PLAN OF IMPROVEMENTS FOR UNIT NO. 1. After public hearing and taking into account the written comments on the Revised Plan of Improvements, if any, the Board hereby desires to proceed with the process for the adoption of the proposed Revised Plan of Improvements. A copy of the proposed Revised Plan of Improvements is attached hereto as **Composite Exhibit A.**

SECTION 2. FILING OF THE PROPOSED REVISED ASSESSMENT REPORT OF BENEFITS WITH THE DISTRICT SECRETARY; NOTICE OF FILING OF SAME.

A. The Board hereby declares its intent to consider adoption of that certain i) *Fourth Amendment to the Unit 1 Report of Engineer*, dated June 12, 2026 relative to the Series 2007 Project, and ii) *Amended and Restated Assessment Methodology Report of Benefits (Series 2017 Project)*, dated June 12, 2026 (collectively, the "**Revised Assessment Report of Benefits**"), attached hereto as **Composite Exhibit B**; and

B. Upon the adoption of this Resolution, the proposed Revised Assessment Report of Benefits is accordingly filed with the Secretary of the District. The Board hereby directs the preparation and publication of a Notice of the Filing of the Revised Assessment Report of Benefits with the District in accordance with Section 298.301(6), *Florida Statutes*, which shall be published once a week for two (2) consecutive weeks in a newspaper of general circulation in Sarasota County.

SECTION 3. PUBLIC HEARING ON FINAL ADOPTION OF REVISED PLAN OF IMPROVEMENTS AND REVISED ASSESSMENT REPORT OF BENEFITS. A final hearing on approval of the proposed Revised Plan of Improvements and the proposed Revised Assessment Report of Benefits shall be duly noticed and held at a regularly scheduled Board meeting at least 25 days but no later than 60 days after the last scheduled publication of the Notice of Filing of the Revised Assessment Report of Benefits, as set forth in Section 2 herein. The Board hereby declares that public hearings shall be held at 1:00 P.M., on September 10, 2026, at the Commission Chambers, 4970 City Hall Boulevard, North Port, Florida 34286 for the purpose of hearing written comment and objection on the District's proposed adoption of the Revised Plan of Improvements and the Revised Assessment Report of Benefits.

SECTION 4. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

[Signatures on Next Page]

PASSED AND ADOPTED, this 13th day of August, 2026.

ATTEST:	**WEST VILLAGES IMPROVEMENT DISTRICT**
______________________________	______________________________
Secretary/Asst. Secretary	**Chairman/Vice-Chairman**

Composite Exhibit A: Revised Plan of Improvements
Composite Exhibit B: Revised Assessment Report of Benefits

Composite Exhibit A

Revised Plan of Improvements

West Villages Improvement District

Unit of Development No. 1

Third Amendment to Amended Unit No. 1 Plan of Improvements Engineer's Report dated November 20, 2015

June 12, 2026

Prepared for:
West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Prepared by:
Stantec Consulting Services Inc.
777 S Harbour Island Blvd, Suite 600
Tampa, FL 33602
Phone: 813.242.9302

Submittal to: West Villages Improvement District

2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Project/File: 238202292

Stantec Consulting Services Inc.

1 Purpose and Scope

The purpose of this Third Amendment to the Amended Unit No. 1 Plan of Improvements Engineer's Report prepared by Stantec Consulting Services Inc. on November 20, 2015, as amended by the Amendment to Amended Unit 1 Plan of Improvements Engineer's Report, dated July 14, 2022 by Dewberry Engineers, as amended by Second Amendment to Amended Unit 1 Plan of Improvements Engineer's Report, dated March 7, 2025 by Dewberry Engineers is to revise and update the area and boundary. The new area will be 10,253.58 acres. An updated sketch and legal description for the revised Unit of Development No. 1 boundary is included in Appendix A1. There are no additional changes to the original Engineer's.

Giacomo Licari, P.E.

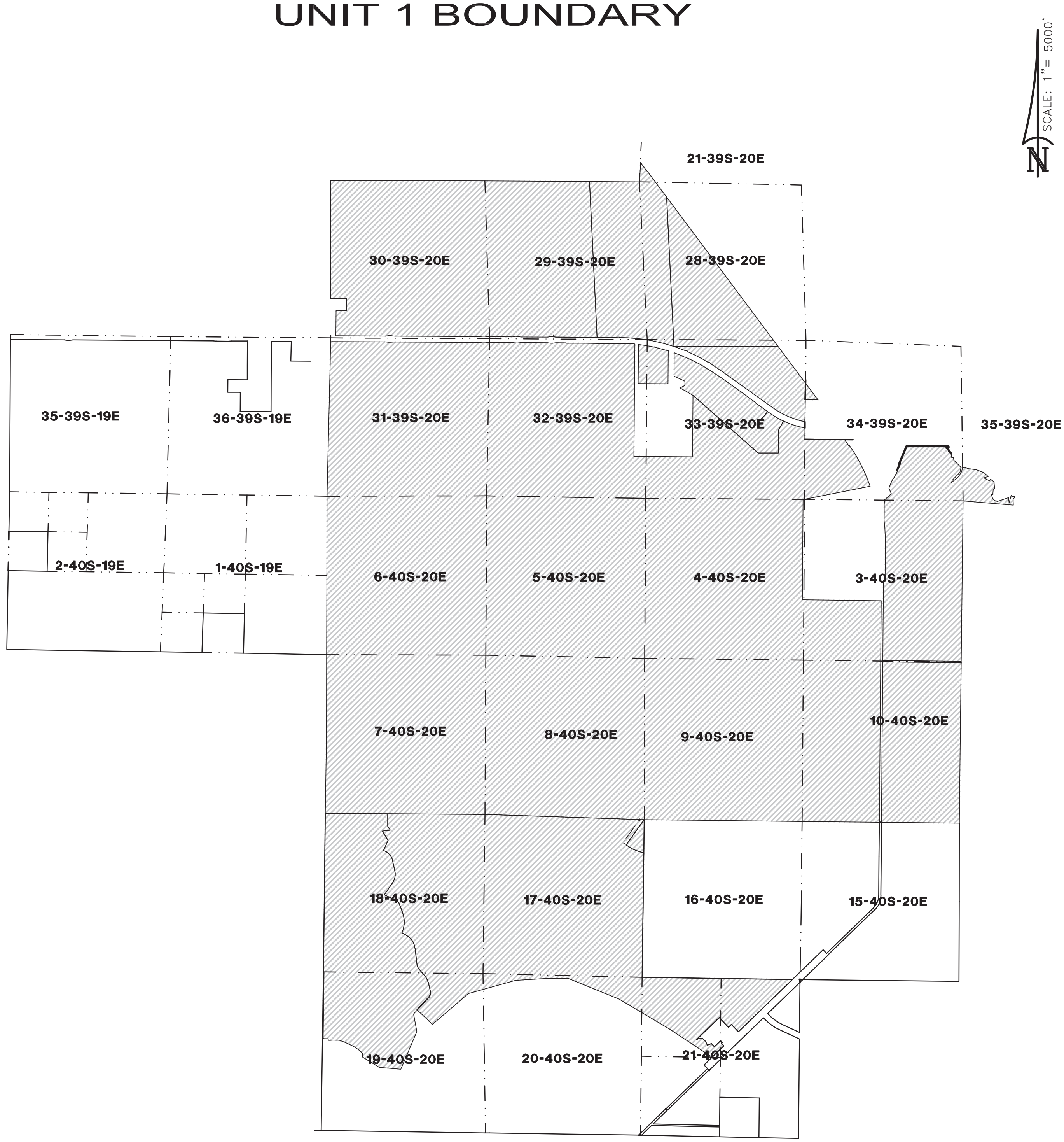
Florida Registration No. 72415

Exhibits

Appendix A - Exhibits

A.1 Unit 1 – Sketch & Legal Description

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 1 BOUNDARY



This is NOT a Survey

FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 – 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive – Stantec\Desktop\215613193v–spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

Stantec
6900 Professional Parkway East, Sarasota, FL 34240-8414
Phone 941-907-6900 • *Fax* 941-907-6910
Certificate of Authorization #27013 • www.stantec.com
Licensed Business Number 7866

TASK CODE:	DRAWN BY:	CHKED BY:	CAD FILE:	PROJECT NO:	SHEET	DRAWING INDEX NO:	REV:
210	EDM	JRJ	215613193v–spex03	215613193	1 OF 8	215613193v–spex03	E

DESCRIPTION: WEST VILLAGES IMPROVEMENT DISTRICT UNIT 1 BOUNDARY

PARCEL "A"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of the Southeast Quarter of Section 34, lying West of the Myakka River, South of the South line of lands described in Official Record Instrument No. 2000002794, Public Records of Sarasota County, Florida (River Road Office Park, Inc.), and easterly of the maintained right of way line of a paved road running from River Road to the South line of the Northeast Quarter of said Section 34, (Old River Road), less and except the following:

That portion described in Official Record Instrument No. 1999111833, Public Records of Sarasota County, Florida, (Right of Way for County Road #777).

All of Section 35 lying West of the Myakka River.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 3, lying easterly of the maintained right of way line of County Road No. 777 (South River Road), less and except the following:

That portion conveyed in Order of Taking recorded in Official Record Book 2679, Page2750–2754, of the Public Records of Sarasota County, Florida (County Road No 777);

All of Section 10, lying easterly of the maintained right of way line of County Road No. 777 (South River Road).

ALSO;

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 31, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45).

All of Section 32, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45);
A portion of lands described in Official Records Book 1571, Page 2172 of the Public Records of Sarasota County, Florida, further described as follows:

Commence at the southeast corner of Section 32; thence N.00°30'20"E. along the east line of said Section 32, a distance of 1,403.73 feet to the POINT OF BEGINNING; thence N.89°29'35"W., a distance of 410.09 feet; thence N.00°30'25"E., a distance of 3,763.88 feet to the point of curvature of a non–tangent curve to the right, having a radius of 5,603.58 feet and a central angle of 01°13'57"; thence Easterly along the arc of said curve, a distance of 120.55 feet, said curve having a chord bearing and distance of S.84°00'58"E., 120.54 feet, to the point of tangency of said curve; thence S.00°30'25"W., a distance of 1,315.78 feet; thence S.89°29'35"E., a distance of 290.03 feet to said east line of Section 32; thence S.00°30'20"W. along said east line, a distance of 2,436.60 feet to the POINT OF BEGINNING.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of Section 3, lying westerly of the maintained Right–of–way line of County Road #777 (South River Road), less and except the following:
That portion conveyed in Official Record Instrument No. 2000002794 of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.);

All of Section 4, Less and except the following:
That portion described in Official Record Instrument No. 2000002794, of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.).

All of Section 5.

All of Section 6.

All of Section 7.

All of Section 8.

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FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 – 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive – Stantec\Desktop\215613193v–spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

Stantec
6900 Professional Parkway East, Sarasota, FL 34240-8414
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TASK CODE:	DRAWN BY:	CHKED BY:	CAD FILE:	PROJECT NO:	SHEET	DRAWING INDEX NO:	REV:
210	EDM	JRJ	215613193v–spex03	215613193	2 OF 8	215613193v–spex03	E

All of Section 9.

That portion of Section 10, lying westerly of the maintained right-of-way for County Road # 777 (South River Road)

ALSO;

PARCEL "C"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 29, less and except the following:

The Easterly 1670.80 feet thereof as measured perpendicular to the East line of said Section 29; Right-of-way for U.S. Highway #41 (State Road #45).

All of Section 30, less and except the following:

Right-of-way for U.S. Highway #41 (State Road #45);

That portion conveyed to Florida Power and Light Company consisting of approximately 4.66 acres in the SW1/4 as described in Official Record Book 1036, Page 802, Public Records of Sarasota County, Florida;

That portion lying West of lands described in Official Record Book 1036, Page 802, South of the westerly extension of the North line of said lands described in Official Records Book 1036, Page 802, and North of the northerly Right-of-way line of U.S. Highway #41.

ALSO;

PARCEL D-1

A Parcel of Land lying in Sections 21, 28, 29, 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Northeast Corner of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.03°31'33"E., a distance of 648.44 feet to a point on the Southwesterly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502- 2902, Road Plat Book 2, Page 44; thence along said Southwesterly Right of Way Line of West River Road the following Five (5) courses and distances: (1) S.33°54'28"E., a distance of 130.46 feet; (2) thence S.36°46'13"E., a distance of 100.00 feet; (3) thence S.39°37'57"E., a distance of 200.25 feet; (4) thence S.36°46'13"E., a distance of 392.99 feet; (5) thence S.36°46'13"E., a distance of 625.17 feet to a point on the Easterly line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.02°48'38"E., along the Easterly Line of the Westerly 883.58 feet of said Section 29, and its southerly extension, a distance of 5003.37 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the left having a radius of 5791.58 feet, a central angle of 18°04'29", a chord bearing of N.80°36'08"W., and a chord length of 1819.46 feet; thence along the arc of said curve an arc length of 1827.03 feet to the end of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41 following four (4) courses and distances: (1) N.67°02'13"W., a distance of 40.90 feet; (2) thence N.89°30'05"W., a distance of 50.02 feet; (3) thence S.72°44'31"W., a distance of 52.35 feet; (4) thence N.89°38'31"W., a distance of 639.57 feet to a point on the Westerly Line of the Easterly 1670.80 feet of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.02°48'38"W., along the Westerly Line of the Easterly 1670.80 feet of said Section 29, a distance of 5223.69 feet to a point on the North Line of said Section 29, Township 39 South, Range 20 East; thence S.89°37'21"E., along said North Line of Section 29, a distance of 1673.39 feet to the POINT OF BEGINNING.

ALSO;

PARCEL D-3

A Parcel of Land lying in Sections 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Northeast Corner of Section 32, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°30'20"W., along the East Line of said Section 32, a distance of 200.54 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41 (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the left having a radius of 5603.58 feet, a central angle of 02°59'30", a chord bearing of N.81°54'15"W., and a chord length of 292.55 feet; thence along the arc of said curve and the Southerly Right of Way of said U.S. Highway No. 41, an arc length of 292.59 feet to the POINT OF BEGINNING, same being a point on the East Line of a 120 foot wide perpetual Non-Exclusive easement as recorded in Official Records Book 2785, Page 641, per Public Records of Sarasota County Florida; thence S.00°30'25"W., along the East Line of said 120 foot wide perpetual Non-Exclusive easement, a distance of 1315.78 feet to a point on the Northerly Line of Lands of Manatee Community College described in Official Records Book 1571, Page 2172, per Public Records of Sarasota County, Florida; thence S.89°29'35"E., along said Northerly Line of Manatee Community

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College a distance of 999.96 feet to a point on the West Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530 per Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the West Line of said 200 foot Wide Access Easement, a distance of 1109.46 feet to a point on said Southerly Right of Way of U.S. Highway No.41, same being a point on a curve to the left having a radius of 5597.58 feet, a central angle of 04°30'38", a chord bearing of N.75°11'44"W., and a chord length of 440.55 feet; thence along the arc of said curve and said Southerly Right of Way an arc length of 440.66 feet to the end of said curve; thence N.12°32'57"E., a distance of 6.00 feet to the point of curvature of a curve to the left having a radius of 5603.58 feet, a central angle of 05°56'57", a chord bearing of N.80°25'31"W., and a chord length of 581.58 feet; thence along the arc of said curve an arc length of 581.84 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "E"

A Parcel of Land lying in Sections 28 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Southwest Corner of Section 28, Township 39 South, Range 20 East; thence S.89°44'12"E., along the South Line of said Section 28, a distance of 884.85 feet to the POINT OF BEGINNING, same being a point on the Easterly Line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet, a distance of 227.61 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010-2508; thence EAST, a distance of 3489.12 feet to a point on the Westerly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502-2902, Road Plat Book 2, Page 44; thence N.36°46'13"W., along said Westerly Right of Way Line of West River Road, a distance of 6238.56 feet; to a point on the Easterly Line of the Westerly 883.58 feet of Section 28; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet of Section 28, a distance of 4775.76 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-1

A Parcel of Land lying in Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows: COMMENCE at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 289.08 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41, (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 3011.73 feet, a central angle of 24°58'49", a chord bearing of N.66°51'56"W., and a chord length of 1032.71 feet; thence along the arc of said curve and said Southerly Right of Way of U.S. No. 41, an arc length of 1313.08 feet to the point of tangency of said curve; thence N.54°22'31"W., along said Southerly Right of Way, a distance of 66.57 feet to the POINT OF BEGINNING, same being the Northwest corner of Lands described in Official Records Instrument #1998166153, per Public Records of Sarasota County, Florida; thence along the Westerly line of said Lands described in Official Records Instrument #1998166153 the following three (3) courses and distances: (1) S.35°37'26"W., a distance of 161.93 feet to the point of curvature of a curve to the right having a radius of 559.97 feet, a central angle of 29°49'56", a chord bearing of S.50°32'24"W., and a chord length of 288.28 feet; (2) thence along the arc of said curve an arc length of 291.56 feet to the end of said curve; (3) thence S.00°01'27"W., a distance of 1074.23 feet; thence N.48°24'50"W., leaving said Westerly Line, a distance of 2914.38 feet to the Northeast corner of Lands described as Manatee Community College per Official Records Book 1571, Page 2172, same being the point of curvature of a curve to the left having a radius of 4577.37 feet, a central angle of 06°20'23", a chord bearing of N.60°40'02"W., and a chord length of 506.22 feet; thence along the arc of said curve and Northerly Line of Lands described as Manatee Community College, an arc length of 506.48 feet to the end of said curve, same being the Southeast corner of lands described in Official Records Book 2389, Page 529, Public Records of Sarasota County, Florida; thence N.65°18'18"E., along the Easterly Line of said lands described in Official Records Book 2389, Page 529, a distance of 188.09 feet; thence continue N.00°00'19"W., along said Easterly Line, a distance of 144.96 feet to the Northeast corner of said Lands; thence N.65°21'46"W along the Northerly Line of said Lands, a distance of 400.68 feet to the Northwest corner of said Lands, same being a point on the Easterly Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530, Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the Easterly Line of said 200 foot wide Access Easement, a distance of 786.89 feet to the Southerly Right of Way of U.S. No. 41,(State Road No. 45), same being a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°08'33", a chord bearing of S.69°13'16"E., and a chord length of 306.97 feet; thence along the arc of said curve an arc length of 307.01 feet to the end of said curve; thence continue along said Southerly Right of Way Line the following fourteen (14) courses and distances: (1) S.22°19'13"W., a distance of 10.00 feet to a point on a curve to the right having a radius of 5587.58 feet, a central angle of 00°45'15", a chord bearing of S.67°16'21"E., and a chord length of 73.55 feet; (2) thence along the arc of said curve an arc length of 73.55 feet to the end of said curve; (3) thence N.23°06'16"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 08°17'44", a chord bearing of S.62°44'52"E., and a chord length of 809.74 feet;(4) thence along the arc of said curve an arc length of 810.45 feet to the end of said curve; (5) thence S.31°08'57"W., a distance of 10.00 feet to a point on a curve to the right having a

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FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 - 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive - Stantec\Desktop\215613193v-spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

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TASK CODE:	DRAWN BY:	CHKED BY:	CAD FILE:	PROJECT NO:	SHEET	DRAWING INDEX NO:	REV:
210	EDM	JRJ	215613193v-spex03	215613193	4 OF 8	215613193v-spex03	E

radius of 5587.58 feet, a central angle of 00°45'12", a chord bearing of S.58°13'22"E., and a chord length of 73.47 feet; (6) thence along the arc of said curve an arc length of 73.47 feet to the end of said curve; (7) thence N.32°24'25"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°28'13", a chord bearing of S.56°06'38"E., and a chord length of 338.98 feet; (8) thence along the arc of said curve an arc length of 339.03 feet to the end of said curve; (9) thence S.56°35'34"E.; a distance of 155.08 feet; (10) thence S.54°22'31"E., a distance of 1102.52 feet; (11) thence S.51°00'40"E., a distance of 101.66 feet; (12) thence S.54°20'43"E., a distance of 199.02 feet; (13) thence S.48°43'03"E., a distance of 100.71 feet; (14) thence S.54°22'31"E., a distance of 447.75 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-2

A Parcel of Land lying in Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 81.44 feet to a point on the Northerly Right of Way Line of U.S. Highway No.41,(State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 2807.73 feet, a central angle of 24°13'02", a chord bearing of N.66°29'02"W., and a chord length of 1177.92 feet; thence along the arc of said curve and said Northerly Right of Way Line of U.S. Highway No.41, an arc length of 1186.74 feet to the point of tangency of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41, the following Ten (10) courses and distances: (1) N.54°22'31"W., a distance of 2172.53 feet to the point of curvature of a curve to the left having a radius of 5791.58 feet, a central angle of 03°43'16", a chord bearing of N.56°14'10"W., and a chord length of 376.08 feet; (2) thence along the arc of said curve an arc length of 376.14 feet to the end of said curve; (3) thence N.31°53'06"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°30'09", a chord bearing of N.58°20'53"W., and a chord length of 50.95 feet; (4) thence along the arc of said curve an arc length of 50.95 feet to the end of said curve; (5) thence S.31°21'44"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 08°17'48", a chord bearing of N.62°44'51"W., and a chord length of 837.92 feet; (6) thence along the arc of said curve an arc length of 838.65 feet to the end of said curve; (7) thence N.23°06'15"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°45'12", a chord bearing of N.67°16'21"W., and a chord length of 76.37 feet; (8) thence along the arc of said curve an arc length of 76.37 feet to the end of said curve; (9) thence S.22°21'03"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 03°54'56", a chord bearing of N.69°36'26"W., and a chord length of 395.72 feet; (10) thence along the arc of said curve an arc length of 395.79 feet to the end of said curve; thence N.90°00'00"E., leaving said Northerly Right of Way Line of U.S. Highway No.41, a distance of 3489.12 feet to a point on the Southwesterly Right of Way Line of West River Road (County Road #777), per Florida Department of Transportation Right of Way Map, Section 17502-2902, Plat Book 2, Page 44; thence S.36°46'13"E., along the Southeasterly Right of Way Line of said River Road, a distance of 2225.56 feet; thence N.89°48'07"W., leaving said Southerly Right of Way Line, a distance of 421.78 feet to a point on the East Line of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°58'25"W., along the East Line of said Section 33, a distance of 659.46 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "H"

A portion of Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Southeast corner of Section 32, Township 39 South, Range 20 East; thence N.00°30'20"E., along the East line of said Section 32, a distance of 1,403.73 feet to the south boundary line of lands described in Official Records Book 1571 at Page 2172, of the Public Records of Sarasota County, Florida; thence along said south boundary line and the east boundary line of said lands described in Official Records Book 1571, at Page 2172 the following two (2) courses: (1) S.89°29'35"E., a distance of 1550.12 feet; (2) thence N.00°30'25"E., a distance of 2062.70 feet to the Northeast corner of said lands; thence S.48°24'50"E., a distance of 2914.38 feet to the Southwest corner of lands described in Official Records Instrument 1998166154, of the Public Records Sarasota County, Florida; thence along the boundary of said lands described in Official Records Instrument 1998166154 the following three (3) courses: (1) S.89°58'33"E., a distance 676.50 feet; (2) thence N.00°01'27"E., a distance of 752.33 feet; (3) thence N.28°06'22"E., a distance of 362.06 feet to a point on the southerly right of way line of U.S. Highway No. 41, as per Florida Department of Transportation Right of Way Map, Section 17010-2508, said point being on a curve concave to the northeast and having a radius of 3011.73 feet, a central angle of 14°28'18", a chord bearing of S.72°07'12"E. and a chord distance of 758.67 feet; thence in an easterly direction, along the arc of said curve, an arc distance of 760.69 feet to a point on the West line of Section 34, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°16'02"W., along the West line of said Section 34, and leaving said southerly right of way line, a distance of 379.82 feet; thence S.89°37'27"E., a distance of 1329.90 feet to a point on the westerly right of way line of County Road #777 (South River Road) as per Florida Department of Transportation Right of Way Map, Section 17550-2601; thence along said westerly right of way line, the following six (6) courses; (1) S.00°07'30"W., a distance of 5.48 feet; (2) thence S.89°23'52"E., a distance of 9.74 feet; (3) thence

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S.36°39'07"E., a distance of 64.18 feet to the point of curvature of a circular curve to the right, having a radius of 5599.32 feet, a central angle of 02°00'54", a chord bearing of S.35°38'40"E. and a chord distance of 196.90 feet; (4) thence southeasterly, along the arc of said curve, an arc distance of 196.91 feet to the end of said curve; (5) thence N.55°21'47"E., radial to the last described curve, a distance of 20.00 feet to a point on a curve concentric with the last described curve and having a radius of 5619.32 feet, a central angle of 15°31'30", a chord bearing of S.26°52'28"E. and a chord distance of 1517.98 feet; (6) thence in a southerly direction along the arc of said curve, an arc distance of 1522.64 feet to the Northeast corner of lands described in Official Records Instrument 2000002794, of the Public Records Sarasota County, Florida; thence S.78°41'04"W., along the northerly line of said lands described in Official Records Instrument 2000002794, a distance of 2240.20 feet to the Southeast corner of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.89°39'52"W., along the South line of said Section 33, a distance of 5318.90 feet to the POINT OF BEGINNING.

ALSO;

PARCEL ORI 2017060110 (aka DIOCESE PARCEL)

A portion of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Commence at the East Quarter comer of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida (DNR certified corner record #4526); thence S.00°14'28'W., along the East line of the Southeast Quarter of said Section 33, a distance of 289.02 feet to a point on the southerly right of way line of U.S. Highway No. 41 (State Road No. 45) (204 feet wide), same being a point on a curve to the right, having: a radius of 3011.73 feet, a central angle of 14°28'16", a chord bearing of N.72°08'43"W. and a chord length of 758.65 feet; thence along said southerly right of way line, along the arc of said curve, an arc length of 760.67 feet to the POINT OF BEGINNING; thence S.28°04'55"W., leaving said southerly right of way line, a distance of 362.11 feet; thence SOUTH, a distance of 752.37 feet; thence WEST, a distance of 676.53 feet; thence NORTH, a distance of 1074.28 feet to a point on a curve to the left, having: a radius of 560.00 feet, a central angle of 29°49'56", a chord bearing of N.50°30'57"E. and a chord length of 288.29 feet; thence along the arc of said curve, an arc length of 291.58 feet to the point of tangency of said curve; thence N.35°35'59"E., a distance of 161.97 feet to a point on said southerly right of way line of U.S. Highway No. 41; thence S.54°24'01"E., along said southerly right of way line, a distance of 66.57 feet to the point of curvature of a curve to the left, having: a radius of 3011.73 feet, a central angle of 10°30'33", a chord bearing of S.59°39'18"E. and a chord length of 551.64 feet; thence continue along said southerly right of way line, along the arc of said curve, an arc length of 552.42 feet to the POINT OF BEGINNING.

ALSO;

ESPLANADE AT WELLEN PARK

A parcel of land lying in Section 17, Township 40 South, Range 20 East, Sarasota County, Florida and being more particularly described as follows:

Begin at the Northwest corner of said Section 16, thence along the West boundary of said Section 16, S 00°46'22" W, a distance of 1117.01 feet; thence N 71°45'30" W, a distance of 256.95 feet; thence northwesterly, 300.60 feet along the arc of a tangent curve to the right having a radius of 1000.00 feet and a central angle of 17°13'23" (chord bearing N 63°08'49" W, 299.47 feet); thence N 54°32'07" W, a distance of 96.77 feet; thence N 35°27'53" E, a distance of 935.32 feet; thence northeasterly, 104.08 feet along the arc of a tangent curve to the right having a radius of 2135.00 feet and a central angle of 02°47'35" (chord bearing N 36°51'40" E, 104.07 feet) to the POINT OF BEGINNING.

ALSO;

BOCA ROYAL EAST

A parcel of land being a portion of those lands according to Official Records Instrument 2014062918 of the Public Records of Sarasota County, Florida, lying in Sections 18 and 19, Township 40 South, Range 20 East, Sarasota County, Florida more particularly described as follows:

Beginning at the southwest corner of Section 18, Township 40 South, Range 20 East, Sarasota County, Florida; thence North 00°45'50" East, along the west line of the Southwest 1/4 of said Section 18, a distance of 2,651.17 feet to the northwest corner of said Southwest 1/4 of Section 18; thence N.00°36'40"E., along the west line of the Northwest 1/4 of said Section 18, a distance of 2,655.20 feet to the northwest corner of said Section 18; thence S.89°38'51"E., along the north line of the Northwest 1/4 of said Section 18, a distance of 2,092.37 feet; thence leaving said north line S.00°00'00"E., a distance of 414.55 feet; thence S.32°39'24"E., a distance of 159.81 feet; thence S.83°14'28"W., a distance of 274.84 feet; thence S.32°28'34"E., a distance of 365.15 feet; thence S.24°04'44"W., a distance of 375.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.17°42'12"W., a radial distance of 455.00 feet; thence Southeasterly along the arc, through a central angle of 59°53'24", a distance of 475.60 feet; thence along a line non-tangent to said curve, S.12°24'13"E., a distance of 351.33 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.76°50'51"W., a radial distance of 507.03 feet; thence Southerly along the arc, through a central angle of 43°59'49", a distance of 389.34 feet; thence along a line non-tangent to said curve, S.34°12'19"W., a distance of 90.38 feet; thence S.34°55'31"W., a distance of 422.97 feet; thence S.63°22'46"E., a distance of

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454.30 feet; thence S.49°42'48"E., a distance of 101.45 feet; thence S.22°34'03"E., a distance of 101.02 feet; thence S.20°03'25"E., a distance of 232.61 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.68°10'37"W., a radial distance of 900.00 feet; thence Southerly along the arc, through a central angle of 45°23'50", a distance of 713.10 feet; thence along a line non-tangent to said curve, S.61°06'42"E., a distance of 171.47 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.28°21'20"W., a radial distance of 545.08 feet; thence Southeasterly along the arc, through a central angle of 55°06'21", a distance of 524.25 feet; thence along a line non-tangent to said curve, S.07°06'47"E., a distance of 423.04 feet; thence continue Southerly along said line, a distance of 164.03 feet to a point of curve to the left having a radius of 227.13 feet and a central angle of 37°40'01"; thence Southeasterly along the arc a distance of 149.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.45°39'42"W., a radial distance of 2,072.08 feet; thence Southeasterly along the arc, through a central angle of 06°01'31", a distance of 217.91 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.44°11'34"W., a radial distance of 605.00 feet; thence Southeasterly along the arc, through a central angle of 31°18'52", a distance of 330.66 feet; thence along a line non-tangent to said curve, S.14°28'39"E., a distance of 195.78 feet; thence S.11°47'01"E., a distance of 113.15 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.82°41'03"W., a radial distance of 235.00 feet; thence Southerly along the arc, through a central angle of 45°53'09", a distance of 188.20 feet; thence along a line non-tangent to said curve, S.43°00'36"W., a distance of 788.64 feet; thence S.10°26'23"E., a distance of 600.46 feet; thence S.23°03'06"W., a distance of 1,367.66 feet; thence N.84°52'31"W., a distance of 722.42 feet; thence N.58°42'27"W., a distance of 666.92 feet; thence N.00°47'09"E., a distance of 135.53 feet; thence N.49°50'04"W., a distance of 178.34 feet; thence N.56°18'11"W., a distance of 190.18 feet; thence N.64°57'23"W., a distance of 166.26 feet; thence N.65°14'22"W., a distance of 167.94 feet; thence N.70°38'32"W., a distance of 189.13 feet; thence N.88°28'31"W., a distance of 211.61 feet; thence S.86°45'40"W., a distance of 125.61 feet; thence N.89°12'51"W., a distance of 30.00 feet; thence N.00°47'09"E., a distance of 54.02 feet; thence N.89°12'51"W., to west line of Northwest 1/4 of Section 19, Township 40 South, Range 20 East, Sarasota County, Florida, a distance of 170.03 feet; thence N.00°47'09"E., along said west line, a distance of 2,227.97 feet to the POINT OF BEGINNING.

AND ALSO;

WEST VILLAGES PARKWAY EXTENSION (WINCHESTER FLORIDA)

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING lying on a curve to the left, having a radius of 2135.00 feet and a chord which bears S.36°57'00"W. 97.61 feet; thence Southwesterly along the arc of said curve, through a central angle of 02°37'11", a distance of 97.62 feet; thence S.35°27'53"W., a distance of 941.78 feet; thence N.54°32'07"W., a distance of 130.00 feet; thence N.35°27'53"E., a distance of 941.98 feet to southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non-tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.41°58'19"E., 499.99 feet, and a central angle of 12°40'25"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 501.01 feet to the south line of Tract 101 as depicted and recorded in Manasota Beach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'28"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non-tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W., 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the northwesterly line of said Tract 603 and the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8, 9 and 17, Township 40 South, Range 20 East, Sarasota County, Florida

LESS AND EXCEPT:

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING; thence N.88°05'49"W., along the south line of Section 8, a distance of 158.99 feet to the southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non-tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.42°05'31"E. 490.57 feet, and a central angle of 12°26'02"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 491.53 feet; to the south line of Tract 101 as depicted and recorded in Manasota Bach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'29"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non-tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W. 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8 and 9, Township 40 South, Range 20 East, Sarasota County, Florida.

AND ALSO;

A parcel of land located in Sections 17, 18, 19, 20, and 21, Township 40 South, Range 20 East, Sarasota County, Florida, more particularly described as follows:

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FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 – 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive – Stantec\Desktop\215613193v-spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

Stantec
6900 Professional Parkway East, Sarasota, FL 34240-8414
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210	EDM	JRJ	215613193v-spex03	215613193	7 OF 8	215613193v-spex03	E

Commencing at the northeast corner of Section 21, Township 40 South, Range 20 East; thence North 89°08'18" West, a distance of 257.03 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING and a point along the westerly right of way of South River Road; thence South 45°57'10" West, a distance of 2,512.42 feet along said right of way to the southeast corner of stormwater management parcel per said Instrument No. 2000163356; thence along the boundary of said parcel for the following fifteen (15) courses: (1) North 44°02'50" West, a distance of 339.35 feet; (2) South 45°57'10" West, a distance of 134.51 feet; (3) North 44°02'50" West, a distance of 446.63 feet; (4) South 45°57'10" West, a distance of 1,065.78 feet; (5) North 61°12'33" East, a distance of 95.75 feet; (6) North 87°43'01" East, a distance of 117.40 feet; (7) South 45°00'35" East, a distance of 149.83 feet; (8) South 26°34'18" East, a distance of 89.62 feet; (9) South 34°31'02" East, a distance of 49.50 feet; (10) North 68°55'13" East, a distance of 137.11 feet; (11) South 44°02'50" east, a distance of 145.92 feet; (12) North 45°57'10" East, a distance of 289.58 feet; (13) South 44°02'50" East, a distance of 75.21 feet; (14) South 45°57'10" West, a distance of 39.98 feet; (15) South 44°02'50" East, a distance of 123.85 feet returning to last said right of way; thence South 45°57'10" West, a distance of 549.95 feet along last said right of way; thence North 56°29'30" West, a distance of 1,725.40 feet; thence North 59°19'33" West, a distance of 1,950.73 feet; thence North 67°56'40" West, a distance of 1,826.95 feet; thence North 89°35'32" West, a distance of 691.19 feet; thence South 86°34'53" West, a distance of 1,084.68 feet; thence South 74°21'30" West, a distance of 1,642.49 feet; thence South 49°22'31" West, a distance of 1,581.32 feet; thence North 46°59'24" West, a distance of 718.14 feet to the easterly line of Boca Royale East – Phase 1 per said Instrument No. 2023083466; thence along said easterly line for the following fifteen (15) courses: (1) North 43°00'36" East, a distance of 596.17 feet to a point on a non–tangent curve; (2) along said non–tangent curve to the left, having a radius of 235.00 feet, a central angle of 45°53'09", an arc length of 188.20 feet, a chord of which bears North 15°37'39" East, a chord length of 183.21 feet to a non–tangent line; (3) North 11°47'01" West, a distance of 113.15 feet; (4) North 14°28'39" West, a distance of 195.78 feet to a point on a non–tangent curve; (5) along said non–tangent curve to the left, having a radius of 605.00 feet, a central angle of 31°18'52", an arc length of 330.66 feet, a chord of which bears North 30°09'02" West, a chord length of 326.56 feet to a point of compound curvature; (6) along said compound curve to the left, having a radius of 2072.08 feet, a central angle of 06°01'32", an arc length of 217.91 feet, a chord of which bears North 41°19'32" West, a chord length of 217.81 feet to a point of reverse curvature; (7) along said reverse curve to the right, having a radius of 227.13 feet, a central angle of 37°40'01", an arc length of 149.32 feet, a chord of which bears North 25°56'48" West, a chord length of 146.64 feet to a point of tangency; (8) thence North 07°06'47" West, a distance of 587.07 feet to a point on a non–tangent curve; (9) along said non–tangent curve to the left, having a radius of 545.08 feet, a central angle of 55°06'21", an arc length of 524.25 feet, a chord of which bears North 34°05'32" West, a chord length of 504.27 feet to a non–tangent line; (10) thence North 61°06'42" West, a distance of 171.47 feet to a point on a non–tangent curve; (11) along said non–tangent curve to the left, having a radius of 900.00 feet, a central angle of 45°23'50", an arc length of 713.10 feet, a chord of which bears North 00°52'32" East, a chord length of 694.59 feet to a non–tangent line; (12) thence North 20°03'25" West, a distance of 232.61 feet; (13) thence North 22°34'03" West, a distance of 101.02 feet; (14) thence North 49°42'48" West, a distance of 101.45 feet; (15) thence North 63°22'46" West, a distance of 454.30 feet to the easterly boundary of Parcel 2 per said Instrument No. 2023083467; thence along last said easterly line for the following ten (10) courses: (1) North 34°55'31" East, a distance of 422.97 feet; (2) North 34°12'19" East, a distance of 90.38 feet to a point on a non–tangent curve; (3) along said non–tangent curve to the left, having a radius of 507.03 feet, a central angle of 43°59'49", an arc length of 389.34 feet, a chord of which bears North 08°50'45" East, a chord length of 379.85 feet to a point on a non–tangent line; (4) North 12°24'13" West, a distance of 351.33 feet to a point of tangency; (5) along said tangent curve to the left, having a radius of 455.00 feet, a central angle of 59°53'24", an arc length of 475.60 feet, a chord of which bears North 42°21'04" West, a chord length of 454.24 feet to a non–tangent line; (6) North 24°04'44" East, a distance of 375.32 feet; (7) North 32°28'34" West, a distance of 365.15 feet; (8) North 83°14'28" East, a distance of 274.84 feet; (9) North 32°39'24" West, a distance of 159.81 feet; (10) North 00°00'00" East, a distance of 414.51 feet to the north line of the Northwest Quarter of Section 18; thence South 89°38'15" East, a distance of 582.51 feet along last said north line to the North Quarter corner of Section 18; thence South 89°38'34" East, a distance of 2,674.68 feet along the north line of the Northeast Quarter to the Northwest corner of Section 17; thence South 88°05'46" East, a distance of 5,336.32 feet along the north line of said Section 17 to northeast corner of said Section 17 and the westerly boundary of deed per said Instrument No. 2024128774, being a point on a non–tangent curve; thence along last said west and south boundary line for the following five (5) courses: (1) along said non–tangent curve to the left, having a radius of 2135.00 feet, a central angle of 02°47'35", an arc length of 104.08. feet, a chord of which bears South 36°51'28" West, a chord length of 104.07 feet to a point of tangency; (2) thence South 35°27'53" West, a distance of 935.32 feet; (3) thence South 54°32'07" East, a distance of 96.77 feet to a point of curvature; (4) along said tangent curve to the left, having a radius of 1,000.00 feet, a central angle of 17°13'23", an arc length of 300.60 feet, a chord of which bears South 63°08'49" East, a chord length of 299.47 feet to a point of tangency; (5) thence South 71°45'30" East, a distance of 257.26 feet to the east line of said Section 17; thence South 00°45'27" West, a distance of 4,158.34 feet along said east line to the northwest corner of Section 21; thence South 89°08'18" East, a distance of 2,642.50 feet along the north line of the Northwest Quarter of said Section 21 to the North Quarter corner of said Section 21; thence South 89°08'18" East, a distance of 2,387.04 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING;

Overall Parcel contains 10,253.58 acres, more or less.

This is NOT a Survey and Not valid without all sheets.

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EXHIBIT OF
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TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

Stantec
6900 Professional Parkway East, Sarasota, FL 34240-8414
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210	EDM	JRJ	215613193v–spex03	215613193	8 OF 8	215613193v–spex03	E

With every community, we redefine what's possible.

Stantec is a global leader in sustainable engineering, architecture, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.

Stantec Consulting Services Inc.
777 S Harbour Island Boulevard, Suite 600
Tampa FL 33602-5729
stantec.com

Stantec Consulting Services Inc.

West Villages Improvement District

Unit of Development No. 1

Third Amendment to 2017 Plan of Improvements

June 12, 2026

Stantec

Prepared for:
West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Prepared by:
Stantec Consulting Services Inc.
777 S Harbour Island Blvd, Suite 600
Tampa, FL 33602
Phone: 813.242.9302

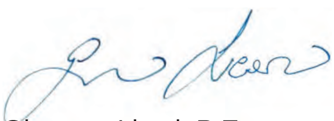
Submittal to: West Villages Improvement District

2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Project/File: 238202292

1 Purpose and Scope

The purpose of this Third Amendment to the Unit No. 1 Plan of Improvements prepared by Stantec Consulting Services Inc. on June 19, 2017, as amended by the First Amendment by Dewberry Engineers on July 14, 2022, as amended by the Second Amendment prepared by Dewberry Engineers on March 7, 2025, is to revise and update the Unit 1 area and boundary. The new area will be 10,253.58 acres. An updated sketch and legal description for the revised Unit of Development No. 1 boundary is included in Appendix A1. There are no additional changes to the original Engineer’s.



Giacomo Licari, P.E.

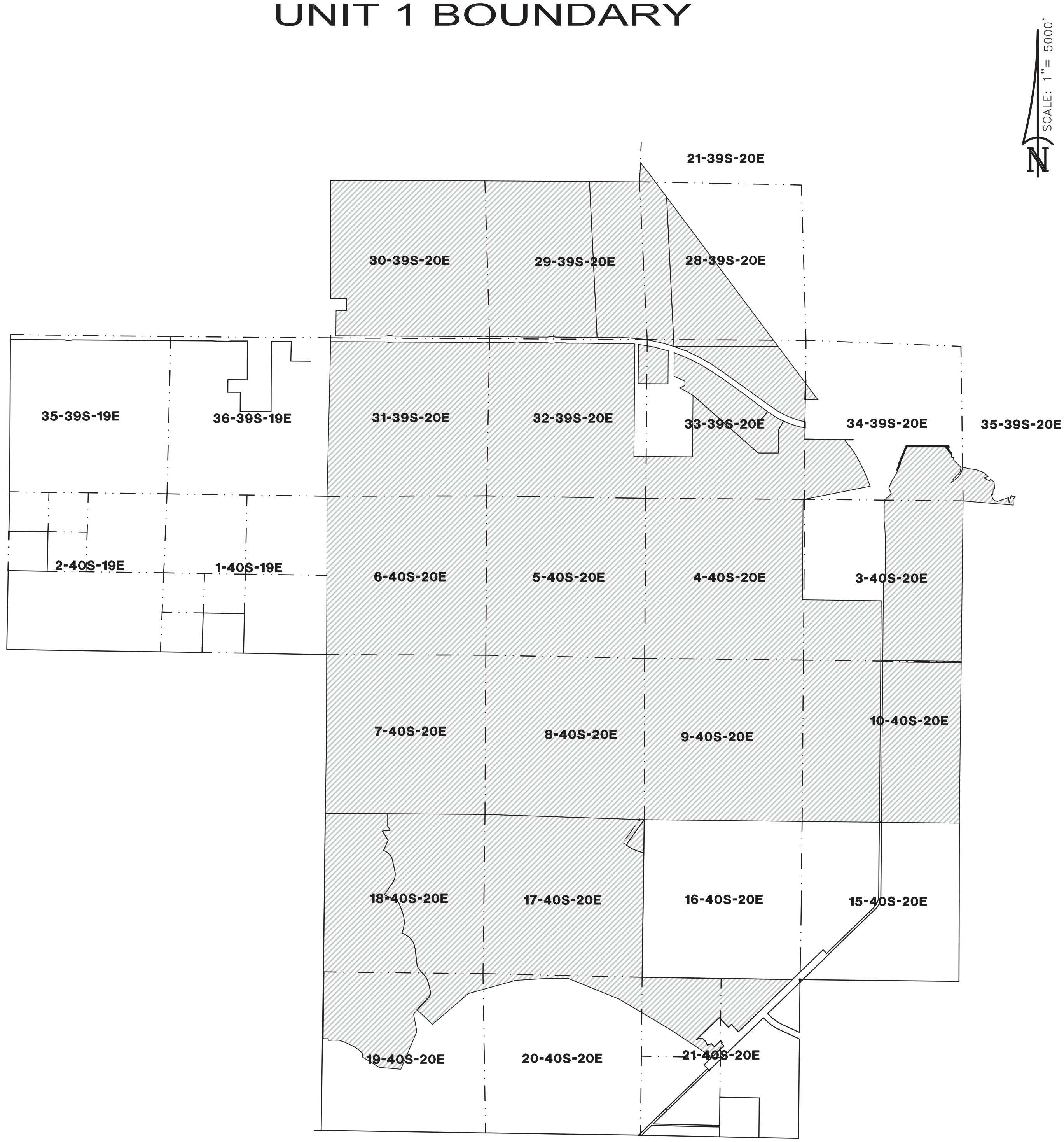
Florida Registration No. 72415

Exhibits

Appendix A - Exhibits

A.1 Unit 1 – Sketch & Legal Description

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 1 BOUNDARY



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210	EDM	JRJ	215613193v-spex03	215613193	1 OF 8	215613193v-spex03	E

DESCRIPTION: WEST VILLAGES IMPROVEMENT DISTRICT UNIT 1 BOUNDARY

PARCEL "A"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of the Southeast Quarter of Section 34, lying West of the Myakka River, South of the South line of lands described in Official Record Instrument No. 2000002794, Public Records of Sarasota County, Florida (River Road Office Park, Inc.), and easterly of the maintained right of way line of a paved road running from River Road to the South line of the Northeast Quarter of said Section 34, (Old River Road), less and except the following:

That portion described in Official Record Instrument No. 1999111833, Public Records of Sarasota County, Florida, (Right of Way for County Road #777).

All of Section 35 lying West of the Myakka River.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 3, lying easterly of the maintained right of way line of County Road No. 777 (South River Road), less and except the following:

That portion conveyed in Order of Taking recorded in Official Record Book 2679, Page2750–2754, of the Public Records of Sarasota County, Florida (County Road No 777);

All of Section 10, lying easterly of the maintained right of way line of County Road No. 777 (South River Road).

ALSO;

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 31, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45).

All of Section 32, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45);
A portion of lands described in Official Records Book 1571, Page 2172 of the Public Records of Sarasota County, Florida, further described as follows:

Commence at the southeast corner of Section 32; thence N.00°30'20"E. along the east line of said Section 32, a distance of 1,403.73 feet to the POINT OF BEGINNING; thence N.89°29'35"W., a distance of 410.09 feet; thence N.00°30'25"E., a distance of 3,763.88 feet to the point of curvature of a non–tangent curve to the right, having a radius of 5,603.58 feet and a central angle of 01°13'57"; thence Easterly along the arc of said curve, a distance of 120.55 feet, said curve having a chord bearing and distance of S.84°00'58"E., 120.54 feet, to the point of tangency of said curve; thence S.00°30'25"W., a distance of 1,315.78 feet; thence S.89°29'35"E., a distance of 290.03 feet to said east line of Section 32; thence S.00°30'20"W. along said east line, a distance of 2,436.60 feet to the POINT OF BEGINNING.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of Section 3, lying westerly of the maintained Right–of–way line of County Road #777 (South River Road), less and except the following:
That portion conveyed in Official Record Instrument No. 2000002794 of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.);

All of Section 4, Less and except the following:
That portion described in Official Record Instrument No. 2000002794, of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.).

All of Section 5.

All of Section 6.

All of Section 7.

All of Section 8.

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All of Section 9.

That portion of Section 10, lying westerly of the maintained right-of-way for County Road # 777 (South River Road)

ALSO;

PARCEL "C"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 29, less and except the following:

The Easterly 1670.80 feet thereof as measured perpendicular to the East line of said Section 29; Right-of-way for U.S. Highway #41 (State Road #45).

All of Section 30, less and except the following:
Right-of-way for U.S. Highway #41 (State Road #45);
That portion conveyed to Florida Power and Light Company consisting of approximately 4.66 acres in the SW1/4 as described in Official Record Book 1036, Page 802, Public Records of Sarasota County, Florida;
That portion lying West of lands described in Official Record Book 1036, Page 802, South of the westerly extension of the North line of said lands described in Official Records Book 1036, Page 802, and North of the northerly Right-of-way line of U.S. Highway #41.

ALSO;

PARCEL D-1

A Parcel of Land lying in Sections 21, 28, 29, 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Northeast Corner of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.03°31'33"E., a distance of 648.44 feet to a point on the Southwesterly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502- 2902, Road Plat Book 2, Page 44; thence along said Southwesterly Right of Way Line of West River Road the following Five (5) courses and distances: (1) S.33°54'28"E., a distance of 130.46 feet; (2) thence S.36°46'13"E., a distance of 100.00 feet; (3) thence S.39°37'57"E., a distance of 200.25 feet; (4) thence S.36°46'13"E., a distance of 392.99 feet; (5) thence S.36°46'13"E., a distance of 625.17 feet to a point on the Easterly line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.02°48'38"E., along the Easterly Line of the Westerly 883.58 feet of said Section 29, and its southerly extension, a distance of 5003.37 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the left having a radius of 5791.58 feet, a central angle of 18°04'29", a chord bearing of N.80°36'08"W., and a chord length of 1819.46 feet; thence along the arc of said curve an arc length of 1827.03 feet to the end of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41 following four (4) courses and distances: (1) N.67°02'13"W., a distance of 40.90 feet; (2) thence N.89°30'05"W., a distance of 50.02 feet; (3) thence S.72°44'31"W., a distance of 52.35 feet; (4) thence N.89°38'31"W., a distance of 639.57 feet to a point on the Westerly Line of the Easterly 1670.80 feet of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.02°48'38"W., along the Westerly Line of the Easterly 1670.80 feet of said Section 29, a distance of 5223.69 feet to a point on the North Line of said Section 29, Township 39 South, Range 20 East; thence S.89°37'21"E., along said North Line of Section 29, a distance of 1673.39 feet to the POINT OF BEGINNING.

ALSO;

PARCEL D-3

A Parcel of Land lying in Sections 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Northeast Corner of Section 32, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°30'20"W., along the East Line of said Section 32, a distance of 200.54 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41 (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the left having a radius of 5603.58 feet, a central angle of 02°59'30", a chord bearing of N.81°54'15"W., and a chord length of 292.55 feet; thence along the arc of said curve and the Southerly Right of Way of said U.S. Highway No. 41, an arc length of 292.59 feet to the POINT OF BEGINNING, same being a point on the East Line of a 120 foot wide perpetual Non-Exclusive easement as recorded in Official Records Book 2785, Page 641, per Public Records of Sarasota County Florida; thence S.00°30'25"W., along the East Line of said 120 foot wide perpetual Non-Exclusive easement, a distance of 1315.78 feet to a point on the Northerly Line of Lands of Manatee Community College described in Official Records Book 1571, Page 2172, per Public Records of Sarasota County, Florida; thence S.89°29'35"E., along said Northerly Line of Manatee Community

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EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

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College a distance of 999.96 feet to a point on the West Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530 per Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the West Line of said 200 foot Wide Access Easement, a distance of 1109.46 feet to a point on said Southerly Right of Way of U.S. Highway No.41, same being a point on a curve to the left having a radius of 5597.58 feet, a central angle of 04°30'38", a chord bearing of N.75°11'44"W., and a chord length of 440.55 feet; thence along the arc of said curve and said Southerly Right of Way an arc length of 440.66 feet to the end of said curve; thence N.12°32'57"E., a distance of 6.00 feet to the point of curvature of a curve to the left having a radius of 5603.58 feet, a central angle of 05°56'57", a chord bearing of N.80°25'31"W., and a chord length of 581.58 feet; thence along the arc of said curve an arc length of 581.84 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "E"

A Parcel of Land lying in Sections 28 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Southwest Corner of Section 28, Township 39 South, Range 20 East; thence S.89°44'12"E., along the South Line of said Section 28, a distance of 884.85 feet to the POINT OF BEGINNING, same being a point on the Easterly Line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet, a distance of 227.61 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010-2508; thence EAST, a distance of 3489.12 feet to a point on the Westerly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502-2902, Road Plat Book 2, Page 44; thence N.36°46'13"W., along said Westerly Right of Way Line of West River Road, a distance of 6238.56 feet; to a point on the Easterly Line of the Westerly 883.58 feet of Section 28; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet of Section 28, a distance of 4775.76 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-1

A Parcel of Land lying in Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows: COMMENCE at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 289.08 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41, (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 3011.73 feet, a central angle of 24°58'49", a chord bearing of N.66°51'56"W., and a chord length of 1032.71 feet; thence along the arc of said curve and said Southerly Right of Way of U.S. No. 41, an arc length of 1313.08 feet to the point of tangency of said curve; thence N.54°22'31"W., along said Southerly Right of Way, a distance of 66.57 feet to the POINT OF BEGINNING, same being the Northwest corner of Lands described in Official Records Instrument #1998166153, per Public Records of Sarasota County, Florida; thence along the Westerly line of said Lands described in Official Records Instrument #1998166153 the following three (3) courses and distances: (1) S.35°37'26"W., a distance of 161.93 feet to the point of curvature of a curve to the right having a radius of 559.97 feet, a central angle of 29°49'56", a chord bearing of S.50°32'24"W., and a chord length of 288.28 feet; (2) thence along the arc of said curve an arc length of 291.56 feet to the end of said curve; (3) thence S.00°01'27"W., a distance of 1074.23 feet; thence N.48°24'50"W., leaving said Westerly Line, a distance of 2914.38 feet to the Northeast corner of Lands described as Manatee Community College per Official Records Book 1571, Page 2172, same being the point of curvature of a curve to the left having a radius of 4577.37 feet, a central angle of 06°20'23", a chord bearing of N.60°40'02"W., and a chord length of 506.22 feet; thence along the arc of said curve and Northerly Line of Lands described as Manatee Community College, an arc length of 506.48 feet to the end of said curve, same being the Southeast corner of lands described in Official Records Book 2389, Page 529, Public Records of Sarasota County, Florida; thence N.65°18'18"E., along the Easterly Line of said lands described in Official Records Book 2389, Page 529, a distance of 188.09 feet; thence continue N.00°00'19"W., along said Easterly Line, a distance of 144.96 feet to the Northeast corner of said Lands; thence N.65°21'46"W along the Northerly Line of said Lands, a distance of 400.68 feet to the Northwest corner of said Lands, same being a point on the Easterly Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530, Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the Easterly Line of said 200 foot wide Access Easement, a distance of 786.89 feet to the Southerly Right of Way of U.S. No. 41,(State Road No. 45), same being a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°08'33", a chord bearing of S.69°13'16"E., and a chord length of 306.97 feet; thence along the arc of said curve an arc length of 307.01 feet to the end of said curve; thence continue along said Southerly Right of Way Line the following fourteen (14) courses and distances: (1) S.22°19'13"W., a distance of 10.00 feet to a point on a curve to the right having a radius of 5587.58 feet, a central angle of 00°45'15", a chord bearing of S.67°16'21"E., and a chord length of 73.55 feet; (2) thence along the arc of said curve an arc length of 73.55 feet to the end of said curve; (3) thence N.23°06'16"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 08°17'44", a chord bearing of S.62°44'52"E., and a chord length of 809.74 feet;(4) thence along the arc of said curve an arc length of 810.45 feet to the end of said curve; (5) thence S.31°08'57"W., a distance of 10.00 feet to a point on a curve to the right having a

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radius of 5587.58 feet, a central angle of 00°45'12", a chord bearing of S.58°13'22"E., and a chord length of 73.47 feet; (6) thence along the arc of said curve an arc length of 73.47 feet to the end of said curve; (7) thence N.32°24'25"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°28'13", a chord bearing of S.56°06'38"E., and a chord length of 338.98 feet; (8) thence along the arc of said curve an arc length of 339.03 feet to the end of said curve; (9) thence S.56°35'34"E.; a distance of 155.08 feet; (10) thence S.54°22'31"E., a distance of 1102.52 feet; (11) thence S.51°00'40"E., a distance of 101.66 feet; (12) thence S.54°20'43"E., a distance of 199.02 feet; (13) thence S.48°43'03"E., a distance of 100.71 feet; (14) thence S.54°22'31"E., a distance of 447.75 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-2

A Parcel of Land lying in Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 81.44 feet to a point on the Northerly Right of Way Line of U.S. Highway No.41,(State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 2807.73 feet, a central angle of 24°13'02", a chord bearing of N.66°29'02"W., and a chord length of 1177.92 feet; thence along the arc of said curve and said Northerly Right of Way Line of U.S. Highway No.41, an arc length of 1186.74 feet to the point of tangency of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41, the following Ten (10) courses and distances: (1) N.54°22'31"W., a distance of 2172.53 feet to the point of curvature of a curve to the left having a radius of 5791.58 feet, a central angle of 03°43'16", a chord bearing of N.56°14'10"W., and a chord length of 376.08 feet; (2) thence along the arc of said curve an arc length of 376.14 feet to the end of said curve; (3) thence N.31°53'06"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°30'09", a chord bearing of N.58°20'53"W., and a chord length of 50.95 feet; (4) thence along the arc of said curve an arc length of 50.95 feet to the end of said curve; (5) thence S.31°21'44"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 08°17'48", a chord bearing of N.62°44'51"W., and a chord length of 837.92 feet; (6) thence along the arc of said curve an arc length of 838.65 feet to the end of said curve; (7) thence N.23°06'15"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°45'12", a chord bearing of N.67°16'21"W., and a chord length of 76.37 feet; (8) thence along the arc of said curve an arc length of 76.37 feet to the end of said curve; (9) thence S.22°21'03"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 03°54'56", a chord bearing of N.69°36'26"W., and a chord length of 395.72 feet; (10) thence along the arc of said curve an arc length of 395.79 feet to the end of said curve; thence N.90°00'00"E., leaving said Northerly Right of Way Line of U.S. Highway No.41, a distance of 3489.12 feet to a point on the Southwesterly Right of Way Line of West River Road (County Road #777), per Florida Department of Transportation Right of Way Map, Section 17502-2902, Plat Book 2, Page 44; thence S.36°46'13"E., along the Southeasterly Right of Way Line of said River Road, a distance of 2225.56 feet; thence N.89°48'07"W., leaving said Southerly Right of Way Line, a distance of 421.78 feet to a point on the East Line of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°58'25"W., along the East Line of said Section 33, a distance of 659.46 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "H"

A portion of Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Southeast corner of Section 32, Township 39 South, Range 20 East; thence N.00°30'20"E., along the East line of said Section 32, a distance of 1,403.73 feet to the south boundary line of lands described in Official Records Book 1571 at Page 2172, of the Public Records of Sarasota County, Florida; thence along said south boundary line and the east boundary line of said lands described in Official Records Book 1571, at Page 2172 the following two (2) courses: (1) S.89°29'35"E., a distance of 1550.12 feet; (2) thence N.00°30'25"E., a distance of 2062.70 feet to the Northeast corner of said lands; thence S.48°24'50"E., a distance of 2914.38 feet to the Southwest corner of lands described in Official Records Instrument 1998166154, of the Public Records Sarasota County, Florida; thence along the boundary of said lands described in Official Records Instrument 1998166154 the following three (3) courses: (1) S.89°58'33"E., a distance 676.50 feet; (2) thence N.00°01'27"E., a distance of 752.33 feet; (3) thence N.28°06'22"E., a distance of 362.06 feet to a point on the southerly right of way line of U.S. Highway No. 41, as per Florida Department of Transportation Right of Way Map, Section 17010-2508, said point being on a curve concave to the northeast and having a radius of 3011.73 feet, a central angle of 14°28'18", a chord bearing of S.72°07'12"E. and a chord distance of 758.67 feet; thence in an easterly direction, along the arc of said curve, an arc distance of 760.69 feet to a point on the West line of Section 34, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°16'02"W., along the West line of said Section 34, and leaving said southerly right of way line, a distance of 379.82 feet; thence S.89°37'27"E., a distance of 1329.90 feet to a point on the westerly right of way line of County Road #777 (South River Road) as per Florida Department of Transportation Right of Way Map, Section 17550-2601; thence along said westerly right of way line, the following six (6) courses; (1) S.00°07'30"W., a distance of 5.48 feet; (2) thence S.89°23'52"E., a distance of 9.74 feet; (3) thence

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S.36°39'07"E., a distance of 64.18 feet to the point of curvature of a circular curve to the right, having a radius of 5599.32 feet, a central angle of 02°00'54", a chord bearing of S.35°38'40"E. and a chord distance of 196.90 feet; (4) thence southeasterly, along the arc of said curve, an arc distance of 196.91 feet to the end of said curve; (5) thence N.55°21'47"E., radial to the last described curve, a distance of 20.00 feet to a point on a curve concentric with the last described curve and having a radius of 5619.32 feet, a central angle of 15°31'30", a chord bearing of S.26°52'28"E. and a chord distance of 1517.98 feet; (6) thence in a southerly direction along the arc of said curve, an arc distance of 1522.64 feet to the Northeast corner of lands described in Official Records Instrument 2000002794, of the Public Records Sarasota County, Florida; thence S.78°41'04"W., along the northerly line of said lands described in Official Records Instrument 2000002794, a distance of 2240.20 feet to the Southeast corner of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.89°39'52"W., along the South line of said Section 33, a distance of 5318.90 feet to the POINT OF BEGINNING.

ALSO;

PARCEL ORI 2017060110 (aka DIOCESE PARCEL)

A portion of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Commence at the East Quarter comer of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida (DNR certified corner record #4526); thence S.00°14'28'W., along the East line of the Southeast Quarter of said Section 33, a distance of 289.02 feet to a point on the southerly right of way line of U.S. Highway No. 41 (State Road No. 45) (204 feet wide), same being a point on a curve to the right, having: a radius of 3011.73 feet, a central angle of 14°28'16", a chord bearing of N.72°08'43"W. and a chord length of 758.65 feet; thence along said southerly right of way line, along the arc of said curve, an arc length of 760.67 feet to the POINT OF BEGINNING; thence S.28°04'55"W., leaving said southerly right of way line, a distance of 362.11 feet; thence SOUTH, a distance of 752.37 feet; thence WEST, a distance of 676.53 feet; thence NORTH, a distance of 1074.28 feet to a point on a curve to the left, having: a radius of 560.00 feet, a central angle of 29°49'56", a chord bearing of N.50°30'57"E. and a chord length of 288.29 feet; thence along the arc of said curve, an arc length of 291.58 feet to the point of tangency of said curve; thence N.35°35'59"E., a distance of 161.97 feet to a point on said southerly right of way line of U.S. Highway No. 41; thence S.54°24'01"E., along said southerly right of way line, a distance of 66.57 feet to the point of curvature of a curve to the left, having: a radius of 3011.73 feet, a central angle of 10°30'33", a chord bearing of S.59°39'18"E. and a chord length of 551.64 feet; thence continue along said southerly right of way line, along the arc of said curve, an arc length of 552.42 feet to the POINT OF BEGINNING.

ALSO;

ESPLANADE AT WELLEN PARK

A parcel of land lying in Section 17, Township 40 South, Range 20 East, Sarasota County, Florida and being more particularly described as follows:

Begin at the Northwest corner of said Section 16, thence along the West boundary of said Section 16, S 00°46'22" W, a distance of 1117.01 feet; thence N 71°45'30" W, a distance of 256.95 feet; thence northwesterly, 300.60 feet along the arc of a tangent curve to the right having a radius of 1000.00 feet and a central angle of 17°13'23" (chord bearing N 63°08'49" W, 299.47 feet); thence N 54°32'07" W, a distance of 96.77 feet; thence N 35°27'53" E, a distance of 935.32 feet; thence northeasterly, 104.08 feet along the arc of a tangent curve to the right having a radius of 2135.00 feet and a central angle of 02°47'35" (chord bearing N 36°51'40" E, 104.07 feet) to the POINT OF BEGINNING.

ALSO;

BOCA ROYAL EAST

A parcel of land being a portion of those lands according to Official Records Instrument 2014062918 of the Public Records of Sarasota County, Florida, lying in Sections 18 and 19, Township 40 South, Range 20 East, Sarasota County, Florida more particularly described as follows:

Beginning at the southwest corner of Section 18, Township 40 South, Range 20 East, Sarasota County, Florida; thence North 00°45'50" East, along the west line of the Southwest 1/4 of said Section 18, a distance of 2,651.17 feet to the northwest corner of said Southwest 1/4 of Section 18; thence N.00°36'40"E., along the west line of the Northwest 1/4 of said Section 18, a distance of 2,655.20 feet to the northwest corner of said Section 18; thence S.89°38'51"E., along the north line of the Northwest 1/4 of said Section 18, a distance of 2,092.37 feet; thence leaving said north line S.00°00'00"E., a distance of 414.55 feet; thence S.32°39'24"E., a distance of 159.81 feet; thence S.83°14'28"W., a distance of 274.84 feet; thence S.32°28'34"E., a distance of 365.15 feet; thence S.24°04'44"W., a distance of 375.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.17°42'12"W., a radial distance of 455.00 feet; thence Southeasterly along the arc, through a central angle of 59°53'24", a distance of 475.60 feet; thence along a line non-tangent to said curve, S.12°24'13"E., a distance of 351.33 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.76°50'51"W., a radial distance of 507.03 feet; thence Southerly along the arc, through a central angle of 43°59'49", a distance of 389.34 feet; thence along a line non-tangent to said curve, S.34°12'19"W., a distance of 90.38 feet; thence S.34°55'31"W., a distance of 422.97 feet; thence S.63°22'46"E., a distance of

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454.30 feet; thence S.49°42'48"E., a distance of 101.45 feet; thence S.22°34'03"E., a distance of 101.02 feet; thence S.20°03'25"E., a distance of 232.61 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.68°10'37"W., a radial distance of 900.00 feet; thence Southerly along the arc, through a central angle of 45°23'50", a distance of 713.10 feet; thence along a line non-tangent to said curve, S.61°06'42"E., a distance of 171.47 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.28°21'20"W., a radial distance of 545.08 feet; thence Southeasterly along the arc, through a central angle of 55°06'21", a distance of 524.25 feet; thence along a line non-tangent to said curve, S.07°06'47"E., a distance of 423.04 feet; thence continue Southerly along said line, a distance of 164.03 feet to a point of curve to the left having a radius of 227.13 feet and a central angle of 37°40'01"; thence Southeasterly along the arc a distance of 149.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.45°39'42"W., a radial distance of 2,072.08 feet; thence Southeasterly along the arc, through a central angle of 06°01'31", a distance of 217.91 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.44°11'34"W., a radial distance of 605.00 feet; thence Southeasterly along the arc, through a central angle of 31°18'52", a distance of 330.66 feet; thence along a line non-tangent to said curve, S.14°28'39"E., a distance of 195.78 feet; thence S.11°47'01"E., a distance of 113.15 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.82°41'03"W., a radial distance of 235.00 feet; thence Southerly along the arc, through a central angle of 45°53'09", a distance of 188.20 feet; thence along a line non-tangent to said curve, S.43°00'36"W., a distance of 788.64 feet; thence S.10°26'23"E., a distance of 600.46 feet; thence S.23°03'06"W., a distance of 1,367.66 feet; thence N.84°52'31"W., a distance of 722.42 feet; thence N.58°42'27"W., a distance of 666.92 feet; thence N.00°47'09"E., a distance of 135.53 feet; thence N.49°50'04"W., a distance of 178.34 feet; thence N.56°18'11"W., a distance of 190.18 feet; thence N.64°57'23"W., a distance of 166.26 feet; thence N.65°14'22"W., a distance of 167.94 feet; thence N.70°38'32"W., a distance of 189.13 feet; thence N.88°28'31"W., a distance of 211.61 feet; thence S.86°45'40"W., a distance of 125.61 feet; thence N.89°12'51"W., a distance of 30.00 feet; thence N.00°47'09"E., a distance of 54.02 feet; thence N.89°12'51"W., to west line of Northwest 1/4 of Section 19, Township 40 South, Range 20 East, Sarasota County, Florida, a distance of 170.03 feet; thence N.00°47'09"E., along said west line, a distance of 2,227.97 feet to the POINT OF BEGINNING.

AND ALSO;

WEST VILLAGES PARKWAY EXTENSION (WINCHESTER FLORIDA)

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING lying on a curve to the left, having a radius of 2135.00 feet and a chord which bears S.36°57'00"W. 97.61 feet; thence Southwesterly along the arc of said curve, through a central angle of 02°37'11", a distance of 97.62 feet; thence S.35°27'53"W., a distance of 941.78 feet; thence N.54°32'07"W., a distance of 130.00 feet; thence N.35°27'53"E., a distance of 941.98 feet to southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non-tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.41°58'19"E., 499.99 feet, and a central angle of 12°40'25"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 501.01 feet to the south line of Tract 101 as depicted and recorded in Manasota Beach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'28"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non-tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W., 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the northwesterly line of said Tract 603 and the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8, 9 and 17, Township 40 South, Range 20 East, Sarasota County, Florida

LESS AND EXCEPT:

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING; thence N.88°05'49"W., along the south line of Section 8, a distance of 158.99 feet to the southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non-tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.42°05'31"E. 490.57 feet, and a central angle of 12°26'02"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 491.53 feet; to the south line of Tract 101 as depicted and recorded in Manasota Bach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'29"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non-tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W. 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8 and 9, Township 40 South, Range 20 East, Sarasota County, Florida.

AND ALSO;

A parcel of land located in Sections 17, 18, 19, 20, and 21, Township 40 South, Range 20 East, Sarasota County, Florida, more particularly described as follows:

Stantec
6900 Professional Parkway East, Sarasota, FL 34240-8414
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Commencing at the northeast corner of Section 21, Township 40 South, Range 20 East; thence North 89°08'18" West, a distance of 257.03 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING and a point along the westerly right of way of South River Road; thence South 45°57'10" West, a distance of 2,512.42 feet along said right of way to the southeast corner of stormwater management parcel per said Instrument No. 2000163356; thence along the boundary of said parcel for the following fifteen (15) courses: (1) North 44°02'50" West, a distance of 339.35 feet; (2) South 45°57'10" West, a distance of 134.51 feet; (3) North 44°02'50" West, a distance of 446.63 feet; (4) South 45°57'10" West, a distance of 1,065.78 feet; (5) North 61°12'33" East, a distance of 95.75 feet; (6) North 87°43'01" East, a distance of 117.40 feet; (7) South 45°00'35" East, a distance of 149.83 feet; (8) South 26°34'18" East, a distance of 89.62 feet; (9) South 34°31'02" East, a distance of 49.50 feet; (10) North 68°55'13" East, a distance of 137.11 feet; (11) South 44°02'50" east, a distance of 145.92 feet; (12) North 45°57'10" East, a distance of 289.58 feet; (13) South 44°02'50" East, a distance of 75.21 feet; (14) South 45°57'10" West, a distance of 39.98 feet; (15) South 44°02'50" East, a distance of 123.85 feet returning to last said right of way; thence South 45°57'10" West, a distance of 549.95 feet along last said right of way; thence North 56°29'30" West, a distance of 1,725.40 feet; thence North 59°19'33" West, a distance of 1,950.73 feet; thence North 67°56'40" West, a distance of 1,826.95 feet; thence North 89°35'32" West, a distance of 691.19 feet; thence South 86°34'53" West, a distance of 1,084.68 feet; thence South 74°21'30" West, a distance of 1,642.49 feet; thence South 49°22'31" West, a distance of 1,581.32 feet; thence North 46°59'24" West, a distance of 718.14 feet to the easterly line of Boca Royale East – Phase 1 per said Instrument No. 2023083466; thence along said easterly line for the following fifteen (15) courses: (1) North 43°00'36" East, a distance of 596.17 feet to a point on a non–tangent curve; (2) along said non–tangent curve to the left, having a radius of 235.00 feet, a central angle of 45°53'09", an arc length of 188.20 feet, a chord of which bears North 15°37'39" East, a chord length of 183.21 feet to a non–tangent line; (3) North 11°47'01" West, a distance of 113.15 feet; (4) North 14°28'39" West, a distance of 195.78 feet to a point on a non–tangent curve; (5) along said non–tangent curve to the left, having a radius of 605.00 feet, a central angle of 31°18'52", an arc length of 330.66 feet, a chord of which bears North 30°09'02" West, a chord length of 326.56 feet to a point of compound curvature; (6) along said compound curve to the left, having a radius of 2072.08 feet, a central angle of 06°01'32", an arc length of 217.91 feet, a chord of which bears North 41°19'32" West, a chord length of 217.81 feet to a point of reverse curvature; (7) along said reverse curve to the right, having a radius of 227.13 feet, a central angle of 37°40'01", an arc length of 149.32 feet, a chord of which bears North 25°56'48" West, a chord length of 146.64 feet to a point of tangency; (8) thence North 07°06'47" West, a distance of 587.07 feet to a point on a non–tangent curve; (9) along said non–tangent curve to the left, having a radius of 545.08 feet, a central angle of 55°06'21", an arc length of 524.25 feet, a chord of which bears North 34°05'32" West, a chord length of 504.27 feet to a non–tangent line; (10) thence North 61°06'42" West, a distance of 171.47 feet to a point on a non–tangent curve; (11) along said non–tangent curve to the left, having a radius of 900.00 feet, a central angle of 45°23'50", an arc length of 713.10 feet, a chord of which bears North 00°52'32" East, a chord length of 694.59 feet to a non–tangent line; (12) thence North 20°03'25" West, a distance of 232.61 feet; (13) thence North 22°34'03" West, a distance of 101.02 feet; (14) thence North 49°42'48" West, a distance of 101.45 feet; (15) thence North 63°22'46" West, a distance of 454.30 feet to the easterly boundary of Parcel 2 per said Instrument No. 2023083467; thence along last said easterly line for the following ten (10) courses: (1) North 34°55'31" East, a distance of 422.97 feet; (2) North 34°12'19" East, a distance of 90.38 feet to a point on a non–tangent curve; (3) along said non–tangent curve to the left, having a radius of 507.03 feet, a central angle of 43°59'49", an arc length of 389.34 feet, a chord of which bears North 08°50'45" East, a chord length of 379.85 feet to a point on a non–tangent line; (4) North 12°24'13" West, a distance of 351.33 feet to a point of tangency; (5) along said tangent curve to the left, having a radius of 455.00 feet, a central angle of 59°53'24", an arc length of 475.60 feet, a chord of which bears North 42°21'04" West, a chord length of 454.24 feet to a non–tangent line; (6) North 24°04'44" East, a distance of 375.32 feet; (7) North 32°28'34" West, a distance of 365.15 feet; (8) North 83°14'28" East, a distance of 274.84 feet; (9) North 32°39'24" West, a distance of 159.81 feet; (10) North 00°00'00" East, a distance of 414.51 feet to the north line of the Northwest Quarter of Section 18; thence South 89°38'15" East, a distance of 582.51 feet along last said north line to the North Quarter corner of Section 18; thence South 89°38'34" East, a distance of 2,674.68 feet along the north line of the Northeast Quarter to the Northwest corner of Section 17; thence South 88°05'46" East, a distance of 5,336.32 feet along the north line of said Section 17 to northeast corner of said Section 17 and the westerly boundary of deed per said Instrument No. 2024128774, being a point on a non–tangent curve; thence along last said west and south boundary line for the following five (5) courses: (1) along said non–tangent curve to the left, having a radius of 2135.00 feet, a central angle of 02°47'35", an arc length of 104.08. feet, a chord of which bears South 36°51'28" West, a chord length of 104.07 feet to a point of tangency; (2) thence South 35°27'53" West, a distance of 935.32 feet; (3) thence South 54°32'07" East, a distance of 96.77 feet to a point of curvature; (4) along said tangent curve to the left, having a radius of 1,000.00 feet, a central angle of 17°13'23", an arc length of 300.60 feet, a chord of which bears South 63°08'49" East, a chord length of 299.47 feet to a point of tangency; (5) thence South 71°45'30" East, a distance of 257.26 feet to the east line of said Section 17; thence South 00°45'27" West, a distance of 4,158.34 feet along said east line to the northwest corner of Section 21; thence South 89°08'18" East, a distance of 2,642.50 feet along the north line of the Northwest Quarter of said Section 21 to the North Quarter corner of said Section 21; thence South 89°08'18" East, a distance of 2,387.04 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING;

Overall Parcel contains 10,253.58 acres, more or less.

This is NOT a Survey and Not valid without all sheets.

FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 – 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive – Stantec\Desktop\215613193v–spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

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With every community, we redefine what's possible.

Stantec is a global leader in sustainable engineering, architecture, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.

Stantec Consulting Services Inc.
777 S Harbour Island Boulevard, Suite 600
Tampa FL 33602-5729
stantec.com

Composite Exhibit B

Revised Assessment Report of Benefits

Stantec Consulting Services Inc.

West Villages Improvement District

Unit of Development No. 1

Fourth Amendment to the 2007 Engineer's Report

June 12, 2026

Stantec

Prepared for:
West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Prepared by:
Stantec Consulting Services Inc.
777 S Harbour Island Blvd, Suite 600
Tampa, FL 33602
Phone: 813.242.9302

Submittal to: West Villages Improvement District

2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Project/File: 238202292

1 Purpose and Scope

The purpose of this Fourth Amendment to the Engineer's Report prepared by Kimley Horn on March 14, 2006, as amended by the First Amendment dated April 25, 2006, Second Amendment by Dewberry Engineers on July 14, 2022 and Third Amendment by Dewberry Engineers on March 20, 2025, is to revise and update the Unit 1 area and boundary. The new area will be 10,253.58 acres. The cost of the Project, as described in the approved Plan of Improvements, as amended, is $49,896,365.31. This total benefit amount divided by 17,665 of half-acre or less portions of lands that will be specially benefitted by the Project equals $2,824.59 of benefit per half-acre or less portion of land. An updated sketch and legal description for the revised Unit of Development No. 1 boundary is included in Appendix A1. There are no additional changes to the original Engineer's.

Giacomo Licari, P.E.

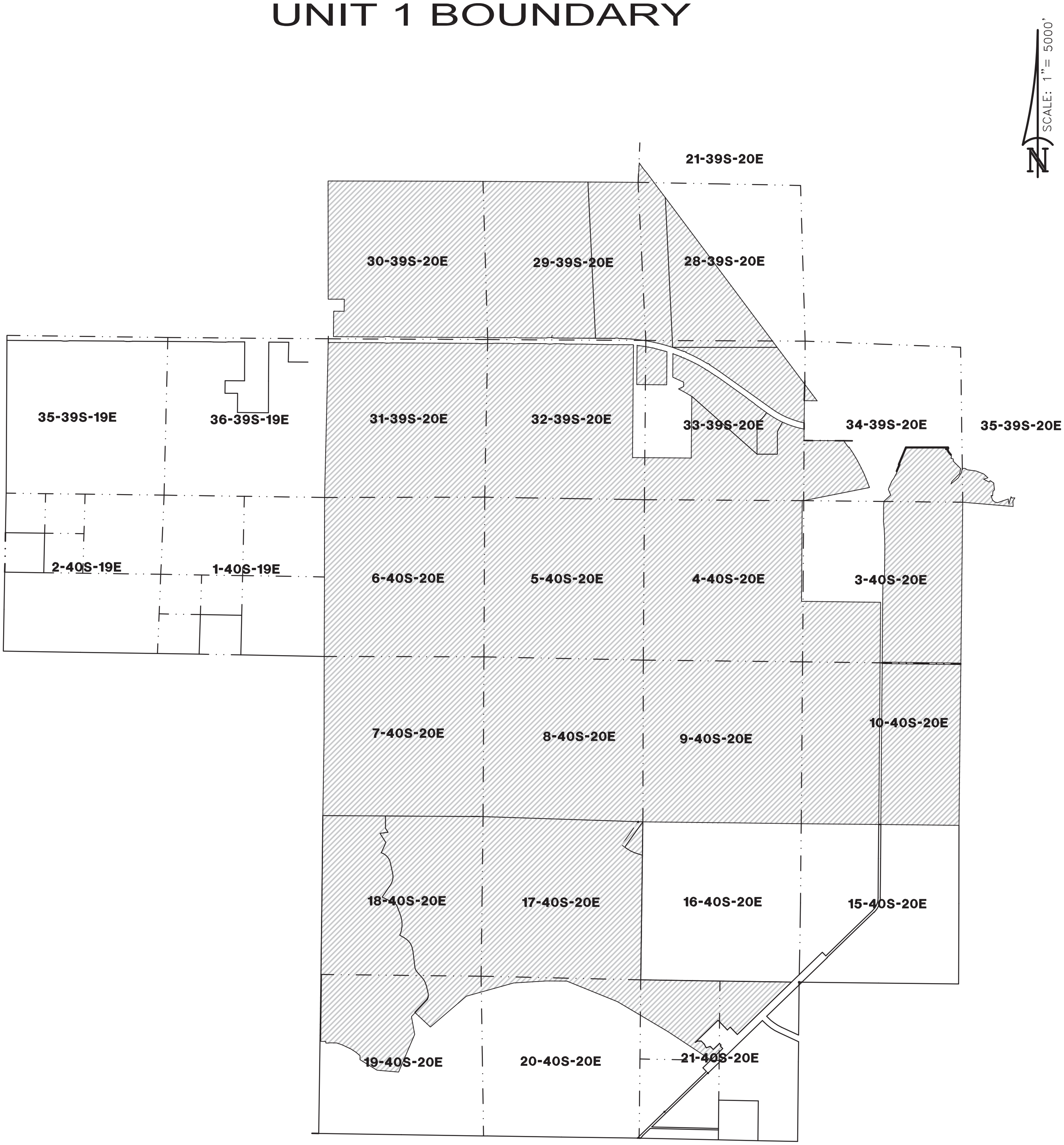
Florida Registration No. 72415

Exhibits

Appendix A - Exhibits

A.1 Unit 1 – Sketch & Legal Description

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 1 BOUNDARY



This is NOT a Survey

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EXHIBIT OF
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DESCRIPTION: WEST VILLAGES IMPROVEMENT DISTRICT UNIT 1 BOUNDARY

PARCEL "A"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of the Southeast Quarter of Section 34, lying West of the Myakka River, South of the South line of lands described in Official Record Instrument No. 2000002794, Public Records of Sarasota County, Florida (River Road Office Park, Inc.), and easterly of the maintained right of way line of a paved road running from River Road to the South line of the Northeast Quarter of said Section 34, (Old River Road), less and except the following:

That portion described in Official Record Instrument No. 1999111833, Public Records of Sarasota County, Florida, (Right of Way for County Road #777).

All of Section 35 lying West of the Myakka River.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 3, lying easterly of the maintained right of way line of County Road No. 777 (South River Road), less and except the following:

That portion conveyed in Order of Taking recorded in Official Record Book 2679, Page2750–2754, of the Public Records of Sarasota County, Florida (County Road No 777);

All of Section 10, lying easterly of the maintained right of way line of County Road No. 777 (South River Road).

ALSO;

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 31, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45).

All of Section 32, less and except the following:
Right–of–way of U. S. Highway # 41 (State Road # 45);
A portion of lands described in Official Records Book 1571, Page 2172 of the Public Records of Sarasota County, Florida, further described as follows:

Commence at the southeast corner of Section 32; thence N.00°30'20"E. along the east line of said Section 32, a distance of 1,403.73 feet to the POINT OF BEGINNING; thence N.89°29'35"W., a distance of 410.09 feet; thence N.00°30'25"E., a distance of 3,763.88 feet to the point of curvature of a non–tangent curve to the right, having a radius of 5,603.58 feet and a central angle of 01°13'57"; thence Easterly along the arc of said curve, a distance of 120.55 feet, said curve having a chord bearing and distance of S.84°00'58"E., 120.54 feet, to the point of tangency of said curve; thence S.00°30'25"W., a distance of 1,315.78 feet; thence S.89°29'35"E., a distance of 290.03 feet to said east line of Section 32; thence S.00°30'20"W. along said east line, a distance of 2,436.60 feet to the POINT OF BEGINNING.

LANDS LOCATED IN TOWNSHIP 40 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

That portion of Section 3, lying westerly of the maintained Right–of–way line of County Road #777 (South River Road), less and except the following:
That portion conveyed in Official Record Instrument No. 2000002794 of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.);

All of Section 4, Less and except the following:
That portion described in Official Record Instrument No. 2000002794, of the Public Records of Sarasota County, Florida, (River Road Office Park, Inc.).

All of Section 5.

All of Section 6.

All of Section 7.

All of Section 8.

This is NOT a Survey

FOR: WEST VILLAGES IMPROVEMENT DISTRICT May 27, 2026 – 11:47:34 EDMEJIA|C:\Users\edmejia\OneDrive – Stantec\Desktop\215613193v–spex03_revE.dwg

EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
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All of Section 9.

That portion of Section 10, lying westerly of the maintained right–of–way for County Road # 777 (South River Road)

ALSO;

PARCEL "C"

LANDS LOCATED IN TOWNSHIP 39 SOUTH, RANGE 20 EAST, SARASOTA COUNTY, FLORIDA:

All of Section 29, less and except the following:

The Easterly 1670.80 feet thereof as measured perpendicular to the East line of said Section 29; Right–of–way for U.S. Highway #41 (State Road #45).

All of Section 30, less and except the following:
Right–of–way for U.S. Highway #41 (State Road #45);
That portion conveyed to Florida Power and Light Company consisting of approximately 4.66 acres in the SW1/4 as described in Official Record Book 1036, Page 802, Public Records of Sarasota County, Florida;
That portion lying West of lands described in Official Record Book 1036, Page 802, South of the westerly extension of the North line of said lands described in Official Records Book 1036, Page 802, and North of the northerly Right–of–way line of U.S. Highway #41.

ALSO;

PARCEL D–1

A Parcel of Land lying in Sections 21, 28, 29, 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Northeast Corner of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.03°31'33"E., a distance of 648.44 feet to a point on the Southwesterly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502– 2902, Road Plat Book 2, Page 44; thence along said Southwesterly Right of Way Line of West River Road the following Five (5) courses and distances: (1) S.33°54'28"E., a distance of 130.46 feet; (2) thence S.36°46'13"E., a distance of 100.00 feet; (3) thence S.39°37'57"E., a distance of 200.25 feet; (4) thence S.36°46'13"E., a distance of 392.99 feet; (5) thence S.36°46'13"E., a distance of 625.17 feet to a point on the Easterly line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.02°48'38"E., along the Easterly Line of the Westerly 883.58 feet of said Section 29, and its southerly extension, a distance of 5003.37 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010–2508, same being a point on a curve to the left having a radius of 5791.58 feet, a central angle of 18°04'29", a chord bearing of N.80°36'08"W., and a chord length of 1819.46 feet; thence along the arc of said curve an arc length of 1827.03 feet to the end of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41 following four (4) courses and distances: (1) N.67°02'13"W., a distance of 40.90 feet; (2) thence N.89°30'05"W., a distance of 50.02 feet; (3) thence S.72°44'31"W., a distance of 52.35 feet; (4) thence N.89°38'31"W., a distance of 639.57 feet to a point on the Westerly Line of the Easterly 1670.80 feet of Section 29, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.02°48'38"W., along the Westerly Line of the Easterly 1670.80 feet of said Section 29, a distance of 5223.69 feet to a point on the North Line of said Section 29, Township 39 South, Range 20 East; thence S.89°37'21"E., along said North Line of Section 29, a distance of 1673.39 feet to the POINT OF BEGINNING.

ALSO;

PARCEL D–3

A Parcel of Land lying in Sections 32 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Northeast Corner of Section 32, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°30'20"W., along the East Line of said Section 32, a distance of 200.54 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41 (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010–2508, same being a point on a curve to the left having a radius of 5603.58 feet, a central angle of 02°59'30", a chord bearing of N.81°54'15"W., and a chord length of 292.55 feet; thence along the arc of said curve and the Southerly Right of Way of said U.S. Highway No. 41, an arc length of 292.59 feet to the POINT OF BEGINNING, same being a point on the East Line of a 120 foot wide perpetual Non–Exclusive easement as recorded in Official Records Book 2785, Page 641, per Public Records of Sarasota County Florida; thence S.00°30'25"W., along the East Line of said 120 foot wide perpetual Non–Exclusive easement, a distance of 1315.78 feet to a point on the Northerly Line of Lands of Manatee Community College described in Official Records Book 1571, Page 2172, per Public Records of Sarasota County, Florida; thence S.89°29'35"E., along said Northerly Line of Manatee Community

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College a distance of 999.96 feet to a point on the West Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530 per Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the West Line of said 200 foot Wide Access Easement, a distance of 1109.46 feet to a point on said Southerly Right of Way of U.S. Highway No.41, same being a point on a curve to the left having a radius of 5597.58 feet, a central angle of 04°30'38", a chord bearing of N.75°11'44"W., and a chord length of 440.55 feet; thence along the arc of said curve and said Southerly Right of Way an arc length of 440.66 feet to the end of said curve; thence N.12°32'57"E., a distance of 6.00 feet to the point of curvature of a curve to the left having a radius of 5603.58 feet, a central angle of 05°56'57", a chord bearing of N.80°25'31"W., and a chord length of 581.58 feet; thence along the arc of said curve an arc length of 581.84 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "E"

A Parcel of Land lying in Sections 28 and 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

COMMENCE at the Southwest Corner of Section 28, Township 39 South, Range 20 East; thence S.89°44'12"E., along the South Line of said Section 28, a distance of 884.85 feet to the POINT OF BEGINNING, same being a point on the Easterly Line of the Westerly 883.58 feet of Section 28, Township 39 South, Range 20 East; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet, a distance of 227.61 feet to a point on the Northerly Right of Way Line of U.S. Highway No. 41, (State Road No. 45) per Florida Department of Transportation Right of Way Map, Section 17010-2508; thence EAST, a distance of 3489.12 feet to a point on the Westerly Right of Way Line of West River Road, (County Road #777) per Florida Department of Transportation Right of Way Map, Section 17502-2902, Road Plat Book 2, Page 44; thence N.36°46'13"W., along said Westerly Right of Way Line of West River Road, a distance of 6238.56 feet; to a point on the Easterly Line of the Westerly 883.58 feet of Section 28; thence S.02°48'38"E., along said Easterly Line of the Westerly 883.58 feet of Section 28, a distance of 4775.76 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-1

A Parcel of Land lying in Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows: COMMENCE at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 289.08 feet to a point on the Southerly Right of Way Line of U.S. Highway No.41, (State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 3011.73 feet, a central angle of 24°58'49", a chord bearing of N.66°51'56"W., and a chord length of 1032.71 feet; thence along the arc of said curve and said Southerly Right of Way of U.S. No. 41, an arc length of 1313.08 feet to the point of tangency of said curve; thence N.54°22'31"W., along said Southerly Right of Way, a distance of 66.57 feet to the POINT OF BEGINNING, same being the Northwest corner of Lands described in Official Records Instrument #1998166153, per Public Records of Sarasota County, Florida; thence along the Westerly line of said Lands described in Official Records Instrument #1998166153 the following three (3) courses and distances: (1) S.35°37'26"W., a distance of 161.93 feet to the point of curvature of a curve to the right having a radius of 559.97 feet, a central angle of 29°49'56", a chord bearing of S.50°32'24"W., and a chord length of 288.28 feet; (2) thence along the arc of said curve an arc length of 291.56 feet to the end of said curve; (3) thence S.00°01'27"W., a distance of 1074.23 feet; thence N.48°24'50"W., leaving said Westerly Line, a distance of 2914.38 feet to the Northeast corner of Lands described as Manatee Community College per Official Records Book 1571, Page 2172, same being the point of curvature of a curve to the left having a radius of 4577.37 feet, a central angle of 06°20'23", a chord bearing of N.60°40'02"W., and a chord length of 506.22 feet; thence along the arc of said curve and Northerly Line of Lands described as Manatee Community College, an arc length of 506.48 feet to the end of said curve, same being the Southeast corner of lands described in Official Records Book 2389, Page 529, Public Records of Sarasota County, Florida; thence N.65°18'18"E., along the Easterly Line of said lands described in Official Records Book 2389, Page 529, a distance of 188.09 feet; thence continue N.00°00'19"W., along said Easterly Line, a distance of 144.96 feet to the Northeast corner of said Lands; thence N.65°21'46"W along the Northerly Line of said Lands, a distance of 400.68 feet to the Northwest corner of said Lands, same being a point on the Easterly Line of a 200 foot wide Access Easement per Official Records Book 1571, Pages 2172 through 2175 and Official Records Book 2389, Pages 528 through 530, Public Records of Sarasota County, Florida; thence N.00°30'25"E., along the Easterly Line of said 200 foot wide Access Easement, a distance of 786.89 feet to the Southerly Right of Way of U.S. No. 41,(State Road No. 45), same being a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°08'33", a chord bearing of S.69°13'16"E., and a chord length of 306.97 feet; thence along the arc of said curve an arc length of 307.01 feet to the end of said curve; thence continue along said Southerly Right of Way Line the following fourteen (14) courses and distances: (1) S.22°19'13"W., a distance of 10.00 feet to a point on a curve to the right having a radius of 5587.58 feet, a central angle of 00°45'15", a chord bearing of S.67°16'21"E., and a chord length of 73.55 feet; (2) thence along the arc of said curve an arc length of 73.55 feet to the end of said curve; (3) thence N.23°06'16"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 08°17'44", a chord bearing of S.62°44'52"E., and a chord length of 809.74 feet;(4) thence along the arc of said curve an arc length of 810.45 feet to the end of said curve; (5) thence S.31°08'57"W., a distance of 10.00 feet to a point on a curve to the right having a

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EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

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radius of 5587.58 feet, a central angle of 00°45'12", a chord bearing of S.58°13'22"E., and a chord length of 73.47 feet; (6) thence along the arc of said curve an arc length of 73.47 feet to the end of said curve; (7) thence N.32°24'25"E., a distance of 10.00 feet to a point on a curve to the right having a radius of 5597.58 feet, a central angle of 03°28'13", a chord bearing of S.56°06'38"E., and a chord length of 338.98 feet; (8) thence along the arc of said curve an arc length of 339.03 feet to the end of said curve; (9) thence S.56°35'34"E.; a distance of 155.08 feet; (10) thence S.54°22'31"E., a distance of 1102.52 feet; (11) thence S.51°00'40"E., a distance of 101.66 feet; (12) thence S.54°20'43"E., a distance of 199.02 feet; (13) thence S.48°43'03"E., a distance of 100.71 feet; (14) thence S.54°22'31"E., a distance of 447.75 feet to the POINT OF BEGINNING.

ALSO;

PARCEL F-2

A Parcel of Land lying in Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the East Quarter Corner of Section 33, Township 39 South, Range 20 East, Sarasota County Florida; thence S.00°16'02"W., along the East line of said Section 33, a distance of 81.44 feet to a point on the Northerly Right of Way Line of U.S. Highway No.41,(State Road No. 45), per Florida Department of Transportation Right of Way Map, Section 17010-2508, same being a point on a curve to the right having a radius of 2807.73 feet, a central angle of 24°13'02", a chord bearing of N.66°29'02"W., and a chord length of 1177.92 feet; thence along the arc of said curve and said Northerly Right of Way Line of U.S. Highway No.41, an arc length of 1186.74 feet to the point of tangency of said curve; thence continue along said Northerly Right of Way Line of U.S. Highway No. 41, the following Ten (10) courses and distances: (1) N.54°22'31"W., a distance of 2172.53 feet to the point of curvature of a curve to the left having a radius of 5791.58 feet, a central angle of 03°43'16", a chord bearing of N.56°14'10"W., and a chord length of 376.08 feet; (2) thence along the arc of said curve an arc length of 376.14 feet to the end of said curve; (3) thence N.31°53'06"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°30'09", a chord bearing of N.58°20'53"W., and a chord length of 50.95 feet; (4) thence along the arc of said curve an arc length of 50.95 feet to the end of said curve; (5) thence S.31°21'44"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 08°17'48", a chord bearing of N.62°44'51"W., and a chord length of 837.92 feet; (6) thence along the arc of said curve an arc length of 838.65 feet to the end of said curve; (7) thence N.23°06'15"E., a distance of 16.00 feet to a point on a curve to the left having a radius of 5807.58 feet, a central angle of 00°45'12", a chord bearing of N.67°16'21"W., and a chord length of 76.37 feet; (8) thence along the arc of said curve an arc length of 76.37 feet to the end of said curve; (9) thence S.22°21'03"W., a distance of 16.00 feet to a point on a curve to the left having a radius of 5791.58 feet, a central angle of 03°54'56", a chord bearing of N.69°36'26"W., and a chord length of 395.72 feet; (10) thence along the arc of said curve an arc length of 395.79 feet to the end of said curve; thence N.90°00'00"E., leaving said Northerly Right of Way Line of U.S. Highway No.41, a distance of 3489.12 feet to a point on the Southwesterly Right of Way Line of West River Road (County Road #777), per Florida Department of Transportation Right of Way Map, Section 17502-2902, Plat Book 2, Page 44; thence S.36°46'13"E., along the Southeasterly Right of Way Line of said River Road, a distance of 2225.56 feet; thence N.89°48'07"W., leaving said Southerly Right of Way Line, a distance of 421.78 feet to a point on the East Line of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°58'25"W., along the East Line of said Section 33, a distance of 659.46 feet to the POINT OF BEGINNING.

ALSO;

PARCEL "H"

A portion of Sections 33 and 34, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

BEGIN at the Southeast corner of Section 32, Township 39 South, Range 20 East; thence N.00°30'20"E., along the East line of said Section 32, a distance of 1,403.73 feet to the south boundary line of lands described in Official Records Book 1571 at Page 2172, of the Public Records of Sarasota County, Florida; thence along said south boundary line and the east boundary line of said lands described in Official Records Book 1571, at Page 2172 the following two (2) courses: (1) S.89°29'35"E., a distance of 1550.12 feet; (2) thence N.00°30'25"E., a distance of 2062.70 feet to the Northeast corner of said lands; thence S.48°24'50"E., a distance of 2914.38 feet to the Southwest corner of lands described in Official Records Instrument 1998166154, of the Public Records Sarasota County, Florida; thence along the boundary of said lands described in Official Records Instrument 1998166154 the following three (3) courses: (1) S.89°58'33"E., a distance 676.50 feet; (2) thence N.00°01'27"E., a distance of 752.33 feet; (3) thence N.28°06'22"E., a distance of 362.06 feet to a point on the southerly right of way line of U.S. Highway No. 41, as per Florida Department of Transportation Right of Way Map, Section 17010-2508, said point being on a curve concave to the northeast and having a radius of 3011.73 feet, a central angle of 14°28'18", a chord bearing of S.72°07'12"E. and a chord distance of 758.67 feet; thence in an easterly direction, along the arc of said curve, an arc distance of 760.69 feet to a point on the West line of Section 34, Township 39 South, Range 20 East, Sarasota County, Florida; thence S.00°16'02"W., along the West line of said Section 34, and leaving said southerly right of way line, a distance of 379.82 feet; thence S.89°37'27"E., a distance of 1329.90 feet to a point on the westerly right of way line of County Road #777 (South River Road) as per Florida Department of Transportation Right of Way Map, Section 17550-2601; thence along said westerly right of way line, the following six (6) courses; (1) S.00°07'30"W., a distance of 5.48 feet; (2) thence S.89°23'52"E., a distance of 9.74 feet; (3) thence

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S.36°39'07"E., a distance of 64.18 feet to the point of curvature of a circular curve to the right, having a radius of 5599.32 feet, a central angle of 02°00'54", a chord bearing of S.35°38'40"E. and a chord distance of 196.90 feet; (4) thence southeasterly, along the arc of said curve, an arc distance of 196.91 feet to the end of said curve; (5) thence N.55°21'47"E., radial to the last described curve, a distance of 20.00 feet to a point on a curve concentric with the last described curve and having a radius of 5619.32 feet, a central angle of 15°31'30", a chord bearing of S.26°52'28"E. and a chord distance of 1517.98 feet; (6) thence in a southerly direction along the arc of said curve, an arc distance of 1522.64 feet to the Northeast corner of lands described in Official Records Instrument 2000002794, of the Public Records Sarasota County, Florida; thence S.78°41'04"W., along the northerly line of said lands described in Official Records Instrument 2000002794, a distance of 2240.20 feet to the Southeast corner of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida; thence N.89°39'52"W., along the South line of said Section 33, a distance of 5318.90 feet to the POINT OF BEGINNING.

ALSO;

PARCEL ORI 2017060110 (aka DIOCESE PARCEL)

A portion of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Commence at the East Quarter comer of Section 33, Township 39 South, Range 20 East, Sarasota County, Florida (DNR certified corner record #4526); thence S.00°14'28"W., along the East line of the Southeast Quarter of said Section 33, a distance of 289.02 feet to a point on the southerly right of way line of U.S. Highway No. 41 (State Road No. 45) (204 feet wide), same being a point on a curve to the right, having: a radius of 3011.73 feet, a central angle of 14°28'16", a chord bearing of N.72°08'43"W. and a chord length of 758.65 feet; thence along said southerly right of way line, along the arc of said curve, an arc length of 760.67 feet to the POINT OF BEGINNING; thence S.28°04'55"W., leaving said southerly right of way line, a distance of 362.11 feet; thence SOUTH, a distance of 752.37 feet; thence WEST, a distance of 676.53 feet; thence NORTH, a distance of 1074.28 feet to a point on a curve to the left, having: a radius of 560.00 feet, a central angle of 29°49'56", a chord bearing of N.50°30'57"E. and a chord length of 288.29 feet; thence along the arc of said curve, an arc length of 291.58 feet to the point of tangency of said curve; thence N.35°35'59"E., a distance of 161.97 feet to a point on said southerly right of way line of U.S. Highway No. 41; thence S.54°24'01"E., along said southerly right of way line, a distance of 66.57 feet to the point of curvature of a curve to the left, having: a radius of 3011.73 feet, a central angle of 10°30'33", a chord bearing of S.59°39'18"E. and a chord length of 551.64 feet; thence continue along said southerly right of way line, along the arc of said curve, an arc length of 552.42 feet to the POINT OF BEGINNING.

ALSO;

ESPLANADE AT WELLEN PARK

A parcel of land lying in Section 17, Township 40 South, Range 20 East, Sarasota County, Florida and being more particularly described as follows:

Begin at the Northwest corner of said Section 16, thence along the West boundary of said Section 16, S 00°46'22" W, a distance of 1117.01 feet; thence N 71°45'30" W, a distance of 256.95 feet; thence northwesterly, 300.60 feet along the arc of a tangent curve to the right having a radius of 1000.00 feet and a central angle of 17°13'23" (chord bearing N 63°08'49" W, 299.47 feet); thence N 54°32'07" W, a distance of 96.77 feet; thence N 35°27'53" E, a distance of 935.32 feet; thence northeasterly, 104.08 feet along the arc of a tangent curve to the right having a radius of 2135.00 feet and a central angle of 02°47'35" (chord bearing N 36°51'40" E, 104.07 feet) to the POINT OF BEGINNING.

ALSO;

BOCA ROYAL EAST

A parcel of land being a portion of those lands according to Official Records Instrument 2014062918 of the Public Records of Sarasota County, Florida, lying in Sections 18 and 19, Township 40 South, Range 20 East, Sarasota County, Florida more particularly described as follows:

Beginning at the southwest corner of Section 18, Township 40 South, Range 20 East, Sarasota County, Florida; thence North 00°45'50" East, along the west line of the Southwest 1/4 of said Section 18, a distance of 2,651.17 feet to the northwest corner of said Southwest 1/4 of Section 18; thence N.00°36'40"E., along the west line of the Northwest 1/4 of said Section 18, a distance of 2,655.20 feet to the northwest corner of said Section 18; thence S.89°38'51"E., along the north line of the Northwest 1/4 of said Section 18, a distance of 2,092.37 feet; thence leaving said north line S.00°00'00"E., a distance of 414.55 feet; thence S.32°39'24"E., a distance of 159.81 feet; thence S.83°14'28"W., a distance of 274.84 feet; thence S.32°28'34"E., a distance of 365.15 feet; thence S.24°04'44"W., a distance of 375.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.17°42'12"W., a radial distance of 455.00 feet; thence Southeasterly along the arc, through a central angle of 59°53'24", a distance of 475.60 feet; thence along a line non-tangent to said curve, S.12°24'13"E., a distance of 351.33 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.76°50'51"W., a radial distance of 507.03 feet; thence Southerly along the arc, through a central angle of 43°59'49", a distance of 389.34 feet; thence along a line non-tangent to said curve, S.34°12'19"W., a distance of 90.38 feet; thence S.34°55'31"W., a distance of 422.97 feet; thence S.63°22'46"E., a distance of

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210	EDM	JRJ	215613193v-spex03	215613193	6 OF 8	215613193v-spex03	E

454.30 feet; thence S.49°42'48"E., a distance of 101.45 feet; thence S.22°34'03"E., a distance of 101.02 feet; thence S.20°03'25"E., a distance of 232.61 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.68°10'37"W., a radial distance of 900.00 feet; thence Southerly along the arc, through a central angle of 45°23'50", a distance of 713.10 feet; thence along a line non–tangent to said curve, S.61°06'42"E., a distance of 171.47 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.28°21'20"W., a radial distance of 545.08 feet; thence Southeasterly along the arc, through a central angle of 55°06'21", a distance of 524.25 feet; thence along a line non–tangent to said curve, S.07°06'47"E., a distance of 423.04 feet; thence continue Southerly along said line, a distance of 164.03 feet to a point of curve to the left having a radius of 227.13 feet and a central angle of 37°40'01"; thence Southeasterly along the arc a distance of 149.32 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.45°39'42"W., a radial distance of 2,072.08 feet; thence Southeasterly along the arc, through a central angle of 06°01'31", a distance of 217.91 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.44°11'34"W., a radial distance of 605.00 feet; thence Southeasterly along the arc, through a central angle of 31°18'52", a distance of 330.66 feet; thence along a line non–tangent to said curve, S.14°28'39"E., a distance of 195.78 feet; thence S.11°47'01"E., a distance of 113.15 feet to the point of curve of a non tangent curve to the right, of which the radius point lies S.82°41'03"W., a radial distance of 235.00 feet; thence Southerly along the arc, through a central angle of 45°53'09", a distance of 188.20 feet; thence along a line non–tangent to said curve, S.43°00'36"W., a distance of 788.64 feet; thence S.10°26'23"E., a distance of 600.46 feet; thence S.23°03'06"W., a distance of 1,367.66 feet; thence N.84°52'31"W., a distance of 722.42 feet; thence N.58°42'27"W., a distance of 666.92 feet; thence N.00°47'09"E., a distance of 135.53 feet; thence N.49°50'04"W., a distance of 178.34 feet; thence N.56°18'11"W., a distance of 190.18 feet; thence N.64°57'23"W., a distance of 166.26 feet; thence N.65°14'22"W., a distance of 167.94 feet; thence N.70°38'32"W., a distance of 189.13 feet; thence N.88°28'31"W., a distance of 211.61 feet; thence S.86°45'40"W., a distance of 125.61 feet; thence N.89°12'51"W., a distance of 30.00 feet; thence N.00°47'09"E., a distance of 54.02 feet; thence N.89°12'51"W., to west line of Northwest 1/4 of Section 19, Township 40 South, Range 20 East, Sarasota County, Florida, a distance of 170.03 feet; thence N.00°47'09"E., along said west line, a distance of 2,227.97 feet to the POINT OF BEGINNING.

AND ALSO;

WEST VILLAGES PARKWAY EXTENSION (WINCHESTER FLORIDA)

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING lying on a curve to the left, having a radius of 2135.00 feet and a chord which bears S.36°57'00"W. 97.61 feet; thence Southwesterly along the arc of said curve, through a central angle of 02°37'11", a distance of 97.62 feet; thence S.35°27'53"W., a distance of 941.78 feet; thence N.54°32'07"W., a distance of 130.00 feet; thence N.35°27'53"E., a distance of 941.98 feet to southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non–tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.41°58'19"E., 499.99 feet, and a central angle of 12°40'25"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 501.01 feet to the south line of Tract 101 as depicted and recorded in Manasota Beach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'28"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non–tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W., 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the northwesterly line of said Tract 603 and the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8, 9 and 17, Township 40 South, Range 20 East, Sarasota County, Florida

LESS AND EXCEPT:

Commence at the southeast corner of Section 8, Township 40 South, Range 20 East, Sarasota County, Florida, said point also being the southwest corner of Tract 603, as depicted and recorded in Everly at Wellen Park, subdivision, Plat Book 57, Page 66 in the Public Records of Sarasota County, Florida, said point also being the POINT OF BEGINNING; thence N.88°05'49"W., along the south line of Section 8, a distance of 158.99 feet to the southeast corner of Tract 603 as depicted and recorded in Wellen Park Golf and Country Club, Phase 1A, subdivision, Plat Book 56, Page 75 of said Public Records, said point also being the beginning of a non–tangent curve to the right having a radius of 2265.00 feet, a chord which bears N.42°05'31"E. 490.57 feet, and a central angle of 12°26'02"; thence Northeasterly along the southeasterly line of said Tract 603 of said Wellen Park Golf and Country Club, Phase 1A, a distance of 491.53 feet; to the south line of Tract 101 as depicted and recorded in Manasota Bach Ranchlands Plat No. 1, subdivision, Plat Book 55, Page 367 in said Public Records; thence S.41°41'29"E., along said southerly line a distance of 130.00 feet to the intersection with said Tract 603 of said Everly at Wellen Park, subdivision, said point also being the beginning of a non–tangent curve to the left having a radius of 2135.00 feet, a chord which bears S.43°17'04"W. 373.97 feet, and a central angle of 10°02'56"; thence Southwesterly along the arc of said curve, a distance of 374.45 feet to the POINT OF BEGINNING, being and lying in Sections 8 and 9, Township 40 South, Range 20 East, Sarasota County, Florida.

AND ALSO;

A parcel of land located in Sections 17, 18, 19, 20, and 21, Township 40 South, Range 20 East, Sarasota County, Florida, more particularly described as follows:

This is NOT a Survey and Not valid without all sheets.

Commencing at the northeast corner of Section 21, Township 40 South, Range 20 East; thence North 89°08'18" West, a distance of 257.03 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING and a point along the westerly right of way of South River Road; thence South 45°57'10" West, a distance of 2,512.42 feet along said right of way to the southeast corner of stormwater management parcel per said Instrument No. 2000163356; thence along the boundary of said parcel for the following fifteen (15) courses: (1) North 44°02'50" West, a distance of 339.35 feet; (2) South 45°57'10" West, a distance of 134.51 feet; (3) North 44°02'50" West, a distance of 446.63 feet; (4) South 45°57'10" West, a distance of 1,065.78 feet; (5) North 61°12'33" East, a distance of 95.75 feet; (6) North 87°43'01" East, a distance of 117.40 feet; (7) South 45°00'35" East, a distance of 149.83 feet; (8) South 26°34'18" East, a distance of 89.62 feet; (9) South 34°31'02" East, a distance of 49.50 feet; (10) North 68°55'13" East, a distance of 137.11 feet; (11) South 44°02'50" east, a distance of 145.92 feet; (12) North 45°57'10" East, a distance of 289.58 feet; (13) South 44°02'50" East, a distance of 75.21 feet; (14) South 45°57'10" West, a distance of 39.98 feet; (15) South 44°02'50" East, a distance of 123.85 feet returning to last said right of way; thence South 45°57'10" West, a distance of 549.95 feet along last said right of way; thence North 56°29'30" West, a distance of 1,725.40 feet; thence North 59°19'33" West, a distance of 1,950.73 feet; thence North 67°56'40" West, a distance of 1,826.95 feet; thence North 89°35'32" West, a distance of 691.19 feet; thence South 86°34'53" West, a distance of 1,084.68 feet; thence South 74°21'30" West, a distance of 1,642.49 feet; thence South 49°22'31" West, a distance of 1,581.32 feet; thence North 46°59'24" West, a distance of 718.14 feet to the easterly line of Boca Royale East – Phase 1 per said Instrument No. 2023083466; thence along said easterly line for the following fifteen (15) courses: (1) North 43°00'36" East, a distance of 596.17 feet to a point on a non-tangent curve; (2) along said non-tangent curve to the left, having a radius of 235.00 feet, a central angle of 45°53'09", an arc length of 188.20 feet, a chord of which bears North 15°37'39" East, a chord length of 183.21 feet to a non-tangent line; (3) North 11°47'01" West, a distance of 113.15 feet; (4) North 14°28'39" West, a distance of 195.78 feet to a point on a non-tangent curve; (5) along said non-tangent curve to the left, having a radius of 605.00 feet, a central angle of 31°18'52", an arc length of 330.66 feet, a chord of which bears North 30°09'02" West, a chord length of 326.56 feet to a point of compound curvature; (6) along said compound curve to the left, having a radius of 2072.08 feet, a central angle of 06°01'32", an arc length of 217.91 feet, a chord of which bears North 41°19'32" West, a chord length of 217.81 feet to a point of reverse curvature; (7) along said reverse curve to the right, having a radius of 227.13 feet, a central angle of 37°40'01", an arc length of 149.32 feet, a chord of which bears North 25°56'48" West, a chord length of 146.64 feet to a point of tangency; (8) thence North 07°06'47" West, a distance of 587.07 feet to a point on a non-tangent curve; (9) along said non-tangent curve to the left, having a radius of 545.08 feet, a central angle of 55°06'21", an arc length of 524.25 feet, a chord of which bears North 34°05'32" West, a chord length of 504.27 feet to a non-tangent line; (10) thence North 61°06'42" West, a distance of 171.47 feet to a point on a non-tangent curve; (11) along said non-tangent curve to the left, having a radius of 900.00 feet, a central angle of 45°23'50", an arc length of 713.10 feet, a chord of which bears North 00°52'32" East, a chord length of 694.59 feet to a non-tangent line; (12) thence North 20°03'25" West, a distance of 232.61 feet; (13) thence North 22°34'03" West, a distance of 101.02 feet; (14) thence North 49°42'48" West, a distance of 101.45 feet; (15) thence North 63°22'46" West, a distance of 454.30 feet to the easterly boundary of Parcel 2 per said Instrument No. 2023083467; thence along last said easterly line for the following ten (10) courses: (1) North 34°55'31" East, a distance of 422.97 feet; (2) North 34°12'19" East, a distance of 90.38 feet to a point on a non-tangent curve; (3) along said non-tangent curve to the left, having a radius of 507.03 feet, a central angle of 43°59'49", an arc length of 389.34 feet, a chord of which bears North 08°50'45" East, a chord length of 379.85 feet to a point on a non-tangent line; (4) North 12°24'13" West, a distance of 351.33 feet to a point of tangency; (5) along said tangent curve to the left, having a radius of 455.00 feet, a central angle of 59°53'24", an arc length of 475.60 feet, a chord of which bears North 42°21'04" West, a chord length of 454.24 feet to a non-tangent line; (6) North 24°04'44" East, a distance of 375.32 feet; (7) North 32°28'34" West, a distance of 365.15 feet; (8) North 83°14'28" East, a distance of 274.84 feet; (9) North 32°39'24" West, a distance of 159.81 feet; (10) North 00°00'00" East, a distance of 414.51 feet to the north line of the Northwest Quarter of Section 18; thence South 89°38'15" East, a distance of 582.51 feet along last said north line to the North Quarter corner of Section 18; thence South 89°38'34" East, a distance of 2,674.68 feet along the north line of the Northeast Quarter to the Northwest corner of Section 17; thence South 88°05'46" East, a distance of 5,336.32 feet along the north line of said Section 17 to northeast corner of said Section 17 and the westerly boundary of deed per said Instrument No. 2024128774, being a point on a non-tangent curve; thence along last said west and south boundary line for the following five (5) courses: (1) along said non-tangent curve to the left, having a radius of 2135.00 feet, a central angle of 02°47'35", an arc length of 104.08. feet, a chord of which bears South 36°51'28" West, a chord length of 104.07 feet to a point of tangency; (2) thence South 35°27'53" West, a distance of 935.32 feet; (3) thence South 54°32'07" East, a distance of 96.77 feet to a point of curvature; (4) along said tangent curve to the left, having a radius of 1,000.00 feet, a central angle of 17°13'23", an arc length of 300.60 feet, a chord of which bears South 63°08'49" East, a chord length of 299.47 feet to a point of tangency; (5) thence South 71°45'30" East, a distance of 257.26 feet to the east line of said Section 17; thence South 00°45'27" West, a distance of 4,158.34 feet along said east line to the northwest corner of Section 21; thence South 89°08'18" East, a distance of 2,642.50 feet along the north line of the Northwest Quarter of said Section 21 to the North Quarter corner of said Section 21; thence South 89°08'18" East, a distance of 2,387.04 feet along the north line of the Northeast Quarter of said Section 21 to the POINT OF BEGINNING;

Overall Parcel contains 10,253.58 acres, more or less.

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EXHIBIT OF
WEST VILLAGES IMPROVEMENT DISTRICT, UNIT 1
TOWNSHIPS 39 & 40 SOUTH, RANGE 20 EAST,
SARASOTA COUNTY, FLORIDA

Stantec
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Stantec is a global leader in sustainable engineering, architecture, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.

Stantec Consulting Services Inc.
777 S Harbour Island Boulevard, Suite 600
Tampa FL 33602-5729
stantec.com

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 1
Series 2017 Refunding Bonds

Amended and Restated Assessment Methodology Report of Benefits for 2017 Refinancing

JUNE 12, 2026

Submitted by:

Special District Services, Inc.
2501A Burns Road
Palm Beach Gardens, Fla. 33410

Toll Free: 877.737.4922
Fax: 561.630.4923
www.sdsinc.org

1.0 INTRODUCTION

The West Villages is a development consisting of residential Neighborhoods and Villages with associated Neighborhood and Village Centers, and a proposed mixed-use Town Center containing approximately 12,440 acres located in the City of North Port, Florida. The West Villages is contained within the West Villages Improvement District (the "District"). The West Villages Improvement District ("WVID") was created by and operates under Chapter 2004-456, Laws of Florida (the "Act") and operates pursuant to the Act and applicable provisions of Chapter 298, Florida Statutes. Unit of Development No. 1 ("Unit 1") was designated to provide for Master Planning, Standards Development, plus the construction, financing, long-term administration, and management of certain public infrastructure required for the District.

The purpose of this Amended and Restated Report is to revise the acreage and half-acre or less calculations for Unit 1 after a boundary amendment adding an additional approximately 1,256.38 acres to Unit 1.

In accordance with that certain *Report of Engineer*, dated March 14, 2006, the *First Amendment to the Report of Engineer*, dated April 26, 2006, each prepared by the then-current District Engineer, Kimley-Horn and Associates, Inc., and the *Second Amendment to the Report of Engineer*, dated July 14, 2022, and the *Third Amendment to the 2007 Engineer's Report*, dated March 7, 2025, each prepared by Dewberry Engineers, Inc. (the "Original Reports"), along with other associated reports, the District levied and imposed special assessments securing its $34,895,000 in Special Assessment Bonds, Series 2007 (Unit of Development No. 1) (the "Series 2007 Bonds"), which bonds are refunded by its $32,165,000 in Special Assessment Revenue Refunding Bonds, Series 2017 (Unit of Development No. 1) (the "Series 2017 Bonds").

In such reports, the District Engineer specifically determined:

> *"The new area will be 8,997.2 acres. The cost of the Project, as described in the approved Plan of Improvements, as amended, is $49,896,365.31. This total benefit amount divided by 15,404 of half-acre or less portions of lands that will be specially benefitted by the Project equals $3,239.18 of benefit per half-acre or less portion of land.*
>
> *For purposes of this Report, the District Engineer has determined that the calculation of the half-acre portions of land shall be as follows:*
>
> a) *Each parcel of land not subject to a legally constituted condominium and having an area less than or equal to one-half acre shall represent one "Half-Acre Portion of Land"*
> b) *Each parcel of land not subject to a legally constituted condominium and having an area (the "Total Area") equal to or greater than one acre shall*

constitute a number of "Half-Acre Portions of Land" equal to the sum of (i) 2 times the number of whole acres (the "Whole Acres") included within the Total Area, plus (ii) that number of Half Acre Portions of Land equal to the result of (x) the Total Area minus the Whole Acres divided by (y) 0.50, rounded up to the next higher whole number.

c) *Any land that is subject to a legally constituted condominium shall not be allocated benefits pursuant to (a) or (b) above, but each condominium unit shall constitute one Half Acre Portion of Land.*

d) *The Determined Benefits allocated to each parcel of land or condominium unit in the Unit shall equal the total Determined Benefit multiplied by the number of Half-Acre Portions of Land represented by such parcel or condominium divided by the total Half-Acre Portions of Land for all parcels and condominium in the Unit.*

e) *The allocation of benefits shall be performed annually based upon the final tax roll for the Unit."*

The District has refunded the Series 2007 Bonds with the Series 2017 Bonds to, among other things, take advantage of interest rate savings which will result in new capital to be used for newly-contemplated infrastructure improvements while maintaining the same per parcel annual debt assessment. The purpose of this report is to memorialize this refinancing and provide assurance there will be no change in the non-ad valorem assessments to secure the Series 2017 Bonds (the "Series 2017 Assessments").

Table 1 provides a computation of the annual non-ad valorem assessments assessed, imposed and levied against and peculiar to each assessable residential unit subject to the Series 2017 Assessments and demonstrates that the Series 2017 Assessments provide sufficient revenue to meet the maximum annual debt service requirement for the Series 2017 Bonds. The anticipated effect of the refunding of the Series 2007 Bonds will result in an increased par debt amount of outstanding District debt. However, due to the reduced interest rate associated with the re-issuance, the annual payment of debt assessments will stay the same and the new capital will be used for newly-contemplated infrastructure improvements.

In order to ensure that there is sufficient special assessment revenue to pay the Series 2017 Bonds, the District is required to perform an analysis which requires a determination of the amount of non-ad valorem assessments assessed, imposed and levied against and peculiar to each product type in order to meet the required debt service on the Series 2017 Bonds. Based on a Series 2017 refunding bond size of $32,165,000, the maximum annual debt service for the Series 2017 Bonds is $2,377,180, which has not been adjusted to include a 4% discount for early payment of assessments, a 1% fee for the Tax Collector, and a 1% service fee for the Property Appraiser (see attached Table 1).

Since the total amount of the Series 2007 Bonds and the Series 2017 Bonds new capital do not exceed $44,906,755.77, which is 90% of the total benefits number of $49,896,365.31 as described in the Original Reports, the benefit findings discussed in the report and Exhibit D as well as the 15,404 units (the estimated and projected number half-acre or less portions of land in the Unit) and methodology described in the Original Reports do not change and are incorporated herein by reference relative to the Series 2017 Bonds. In that regard, it is concluded that the allocation of special benefits remain unchanged as they flow peculiar to each acre, lot or unit within the District and that the apportionment of the special benefits for the Series 2017 Assessments remains fair and reasonable. It is also concluded that the Series 2017 Assessments remain not in excess of the special benefits peculiar to the property as apportioned.

Please note that Special District Services, Inc. is a management company and does not hold a certificate of authorization to perform engineering services in Florida. As such, this report is not the Report of Engineer as referenced in Florida Statutes 298.

Table 1

Series 2017 Bonds Summary – Note: Total Est. Annual Assessment Per Unit Does NOT Change Due to the Refunding

Product Type	Number of Units	Series 2007 Bonds Est. Annual Assessment per Unit*	Total Est. Annual Assessment	Series 2007 Existing Par Amount	Series 2007 Existing Par Amount Per Unit	Series 2017 Future Par Amount	Series 2017 Future Par Amount Per Unit	Series 2017 Bonds Est. Annual Assessment per Unit*
All	17,665	$144.95	$2,377,180	$29,575,000	$1,920	$32,165,000	$1,821	$134.57

**Does not include discounts and fees; annual assessment per Unit fluctuates each given based on the number of assessable units*

TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT

THIS TRAFFIC SIGNAL MAINTENANCE AND COMPENSATION AGREEMENT (the "**Agreement**"), is entered into this _____ day of _______________, 2026 between the **West Villages Improvement District**, an independent special district of the State of Florida (the "**District**") whose mailing address is c/o Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, and the **City of North Port, Florida**, a municipal corporation of the State of Florida (the "**City**") whose mailing address is 4970 City Hall Boulevard, North Port, Florida 34286.

RECITALS

WHEREAS, the District is a local unit of special-purpose government established, pursuant to Chapter 189, *Florida Statutes* and Chapter 2004-456, *Laws of Florida*, as amended (collectively, the "Act"); and

WHEREAS, pursuant to the Act, the District is authorized to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge and extend, equip, operate, and maintain systems, facilities, and infrastructure in conjunction with the development of lands within the District; and

WHEREAS, the District owns the Traffic Signals and Devices (hereinafter defined) located at Manasota Beach Road/ Wellen Park High School West Entrance and Manasota Beach Road/Wellen Park High School East Entrance; and

WHEREAS, these improvements, facilities and property require management, inspection, operation, and/or maintenance services; and

WHEREAS, for ease of administration, potential cost savings to property owners and residents, and the benefits of on-site inspection, operation and maintenance personnel, the District desires to contract with the City to manage, operate, and maintain the Traffic Signals and Devices, as described in more detail herein, and the City is amenable to same; and

WHEREAS, the District and the City accordingly desire to enter into this Agreement to set forth the parties' obligations, duties, and responsibilities relative to same.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. The City shall be responsible for the maintenance and continuous operation of the traffic signals, interconnected and monitored traffic signals ("**IMTS**") (defined as signals that are interconnected with telecommunications and are monitored at a central location), traffic signal systems (defined as central computer, cameras, message signs, communications devices, interconnect / network, vehicle, bicycle & pedestrian detection devices, traffic signal hardware and software, preemption devices, and uninterruptible power supplies ("**UPS**")), control devices (defined as intersection control beacons, traffic warning beacons, illuminated street name signs, pedestrian flashing beacons (i.e., school zone flashing beacons, pedestrian crossing beacons, and Rectangular Rapid Flashing Beacons)), and emergency/fire department signals and speed activated warning displays. All traffic signals and control devices mentioned in this paragraph are referred to in this Agreement as "**Traffic Signals and Devices**". For the avoidance of doubt, the District shall be responsible for the payment of electricity and electrical charges incurred in connection with operation of such Traffic Signals and Devices, as well as property insurance relative thereto.

SECTION 3. The District agrees to pay the City an annual compensation amount which shall be due and owing to the City on January 1 of each year. The compensation amount consists of the cost of the maintenance and continuous operation of the Traffic Signals and Devices in the amount set forth in **Exhibit A**. Repair or replacement and other responsibilities of the installation contractor and the District.

SECTION 4. The City shall maintain and operate the Traffic Signals and Devices in a manner that will ensure safe and efficient movement of highway traffic and that is consistent with maintenance practices prescribed by the International Municipal Signal Association ("**IMSA**") and operational requirements of the Manual on Uniform Traffic Control Devices ("**MUTCD**"), as amended.

SECTION 5. The City's maintenance responsibilities include, but are not limited to, locates, preventive maintenance (periodic inspection, service and routine repairs), restoration of services, and emergency maintenance (trouble shooting in the event of equipment malfunction, failure, or damage). Restoration of services may include temporary poles, stop signs or other methods to maintain traffic. The City shall record its maintenance activities in a traffic signal maintenance log.

SECTION 6. The District intends to conduct a structural inspection of the mast arm structures and strain poles every five (5) years, which inspection shall comply with the checklist included in **Exhibit B**, attached to and incorporated into this Agreement. The inspection report will promptly be provided to the City and will serve as a 90-day notification to the City that deficiencies exist which require preventative maintenance and periodic maintenance. Preventative maintenance includes but is not limited to: spot painting, cleaning, all wiring issues, graffiti removal, all signal related issues (lighting, signs and connections), and response to traffic impact including repair and replacement of all components damaged by the traffic impact. For any new painted mast arms installed after the date of this agreement, preventative maintenance includes all items described above and also includes repainting, tightening of nuts, replacing missing or deficient bolts, replacement of missing cap covers or equivalent, replacement of missing or deficient access hole cover plates, and repairing improper grounding. Damaged mast arm structures and strain poles must be properly repaired or replaced by the City. If the City is not successful in recovering damage costs from responsible party(ies) within 180 days from the occurrence of damage, the District will reimburse the City for costs incurred due to traffic impacts to mast arms, which reimbursements will be processed after the District receives a properly completed and supported invoice from the City. The District will pursue reimbursements from individuals and/or the third parties who cause damages to mast arms and are liable for replacement/repair costs. Failure to perform preventative maintenance after notification of an inspection deficiency will result in the City being responsible for the corrective actions. If spot painting or any other described preventative maintenance is not carried out, there shall be a twenty-five percent (25%) retainage of the annual compensation amount until the preventative maintenance is performed. For each month subsequent to the expiration of the 90-day notice given to the City that preventative maintenance deficiencies exist, 1/12th of the annual compensation amount will be forfeited up to twenty-five percent (25%) of the annual compensation amount.

SECTION 7. Periodic maintenance includes but is not limited to: repair of cracks in the mast arm structure; removal and/or repair of grout pads; resetting of anchor bolts; and repair or replacement of deteriorated anchor bolts and nuts. For any new mast arm installations after the date of this Agreement, if a City requests a painted mast arm, the City agrees to perform all required periodic and preventative maintenance. Any periodic maintenance performed on the mast arm structure by the City needs District approval prior to commencement of work and shall be performed within 90 days unless under an emergency situation. Any and all work performed by the City must conform to the current Florida Department of Transportation ("**FDOT**") Standard Specifications for Road and Bridge Construction as applicable. Mast arms that the District determines to be at the end of its useful life will be replaced by the District so long as documented preventative maintenance and any applicable periodic maintenance was satisfactorily performed by the City.

The Table below summarizes the roles of the City and the District with regard to preventative and periodic maintenance of mast arms:

City	**District**
Preventative maintenance of all mast arm structures	Periodic maintenance of all mast arm structures (except for any new painted and existing painted structures with signed separate Agreement)

Periodic maintenance of structures (for any new painted and existing painted structures with signed separate Agreement)	
Damage repair or replacement of structures	Compensate City for damage repair or replacement of structures
	Replacement at end of life cycle of the structure

SECTION 8. The District will reimburse the City for costs incurred due to traffic impacts to traffic signal controller cabinet assemblies, traffic signal battery backup, UPS cabinet assemblies, pedestrian flashing beacons, strain pole repair or replacement, and other devices comprising the Traffic Signals and Devices, if the City is not successful in recovering damage costs from responsible parties. The City will be responsible for pursuing reimbursements from individuals and/or the third parties that cause damages. However, if the City is not successful in recovering damage costs from responsible party(ies) within 180 days from the occurrence of damage, the District will pursue reimbursements from individuals and/or the third parties who cause damages and are liable for replacement/repair costs to the traffic signal controller cabinet assemblies, traffic signal battery backup, UPS cabinet assemblies, pedestrian flashing beacons, strain poles, and such other devices comprising the Traffic Signals and Devices. Applicable reimbursements will be processed after the District receives a properly completed and supported invoice from the City.

SECTION 9. The City may remove any component of the installed equipment for repair or testing; however, it shall only make permanent modifications or equipment replacements and only if the equipment provided is capable of performing at minimum the same functions as the equipment being replaced. The District shall not make any modifications or equipment replacements without prior written notice to and consultation with the City.

A. The City shall implement and maintain the timing and phasing of the traffic signals in accordance with FDOT'S timing and phasing plans, specifications, special provisions, re-timing projects, and the FDOT Traffic Engineering Manual. The City shall obtain prior written approval from the District for any modification in phasing of signals and flash times (where applicable). Signal Systems timings (cycle length, split, offsets, sequence) are considered operational changes and may be changed by the City to accommodate changing needs of traffic. The City may make changes in the signal timing provided these changes are made under the direction of a qualified Professional Engineer registered in the State of Florida. The City shall make available a copy of the timings to the District upon request. The District reserves the right to examine equipment, timing and phasing at any time and, after consultation with the City, may specify modifications. If the District specifies modification in timing or phasing, implementation of such modifications will be coordinated with, or made by, the City. All signal timing and phasing records shall be retained by the City for at least three (3) years, and will be made available to the District upon request.

SECTION 10. The City shall note in the maintenance log any changes in timings and phasings, and keep a copy of the timings and phasings, and any approval documentation in a file. A copy of the log shall be provided to the District upon request. The City may provide this information electronically.

SECTION 11. Payment will be made in accordance with the Local Government Prompt Payment Act codified as Section 218, Part VII, *Florida Statutes*.

SECTION 12. There shall be no reimbursement for travel expenses under this Agreement.

SECTION 13. Bills for fees or other compensation for services or expenses shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof.

SECTION 14. The City should be aware of the following time frames. Inspection and approval of goods or services shall take no longer than twenty (20) working days. The District has twenty (20) days to deliver a request for payment (voucher) to the City. The twenty (20) days are measured from the latter of the date the invoice is received or the goods or services are received, inspected and approved.

SECTION 15. If a payment is not available within thirty (30) days, a separate interest penalty at a rate as established pursuant to the Local Government Prompt Payment Act will be due and payable, in addition to the invoice amount, to the City. Interest penalties of less than one (1) dollar will not be enforced unless the City requests payment. Invoices returned to a City because of City preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the District.

SECTION 16. Records of costs incurred under the terms of this Agreement shall be maintained and made available upon request to the District at all times during the period of this Agreement and for three (3) years after final payment is made. Copies of these documents and records shall be furnished to the District upon request. Records of costs incurred include the City's general accounting records and the project records, together with supporting documents and records, of the contractor and all subcontractors performing work on the project, and all other records of the Contractor and subcontractors considered necessary by the District for a proper audit of costs.

SECTION 17. The District shall monitor the performance of the City in the fulfillment of the agreement. The City shall submit an annual report prior to June 30 of each year detailing the following:

A. Critical Detection device malfunctions: Critical detection is defined as the detection on side-streets and in left turn lanes on the main streets, and all pedestrian/bicycle detection. Repairs to the side-street and main street left turn detections shall be made within sixty (60) days of discovery and repairs to the pedestrian detection shall be made within seventy-two (72) hours after notification. All these events shall be logged into the annual report. If repairs cannot be performed within 60 days, the City shall document the reasons why. Discovery of such events shall be logged into the annual report. The City shall ensure that 90% of all critical detectors systemwide are operating properly at all time. Any time the level drops below 90%, the City would have ninety (90) days to correct the situation. A 5% retainage of the total annual compensation amount (as shown in **Exhibit A**) will be withheld whenever the 90% critical detection requirement is not met within the 90-day period.

B. Traffic signal preventative maintenance inspections: All traffic signals shall receive at least one (1) minor preventative maintenance inspection, preferably two inspections, within a twelve (12) month period. Preventative maintenance inspection shall include verification that all detection is working, the signal is cycling properly, the ventilation system is functioning and filters are clean. Basic traffic cabinet maintenance shall also verify power feed voltages, verify that the vehicle and pedestrian indications are functioning properly, test the effective functioning of pedestrian push buttons, and check hinges and door locks. At least one (1) conflict monitor test shall be performed during a twelve (12) month period. Each test is to be documented and included in the annual report to the District. The inspection report should note the location, date of inspection and any items noted. If the traffic signals do not receive at least one (1) minor preventative maintenance inspection during a twelve (12) month period, there shall be a 20% retainage of the annual compensation amount for the affected signal locations until the preventative maintenance inspection is made. If not performed within the state's fiscal year, the 20% retainage of the annual compensation amount for the affected signal locations will be forfeited.

C. For any traffic signals that are interconnected with telecommunications and their real-time operation is electronically monitored via software by personnel at a central location, the name(s), titles of those monitoring those intersections, and the location of the central monitoring facility(s) are to be documented and contained in the annual report submitted to the District.

SECTION 18. The City may enter into agreements with other parties pertaining to Traffic Signals and Devices including, but not limited to, agreements relating to costs and expenses incurred in connection with the operation thereof, provided that such Agreements are consistent with the mutual covenants contained in this Agreement. The City shall furnish a copy of such agreements to the District.

SECTION 19. This Agreement may not be assigned or transferred by the City in whole or in part without consent of the District.

SECTION 20. The City shall allow public access to all documents, papers, letters, or other material subject to provisions of Chapter 119, *Florida Statutes*, and made or received by the City in conjunction with this Agreement. Failure by the City to grant such public access will be grounds for immediate unilateral cancellation of this Agreement by the District.

SECTION 21. This Agreement is governed by and construed in accordance with the laws of the State of Florida. The invalidity or unenforceability of any portion of this Agreement does not affect the remaining provisions and portions hereof. Any failure to enforce or election on the part of the District to not enforce any provision of this Agreement does not constitute a waiver of any rights of the District to enforce its remedies hereunder or at law or in equity.

SECTION 22. This term of this Agreement is twenty (20) years; provided that either party may cancel this Agreement prior to the expiration of the term of this Agreement. A minimum notice period of two (2) years plus the remaining months of the District's fiscal year shall be provided to the other party in writing. Should the City provide its written notice of cancellation to the District, the notice shall be endorsed by the City Commission.

SECTION 23. This instrument shall constitute the final and complete expression of this Agreement between the parties relating to the subject matter of this Agreement.

IN WITNESS WHEREOF, the parties have caused these presents to be executed, the day and year first above written.

THE CITY OF NORTH PORT, FLORIDA

____
A. JEROME FLETCHER II, ICMA-CM, MPA
CITY MANAGER

ATTEST

____
HEATHER FAUST, MMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS

____
MICHAEL FUINO
CITY ATTORNEY

WEST VILLAGES IMPROVEMENT DISTRICT

By: ________________________________

Print Name: __________________________

Title: ________________________________

EXHIBIT A

ANNUAL COMPENSATION

Unit Compensation Rates

FY	Intersection Location	Traffic Signals (TS)	Traffic Signal Interconnected & Monitored (IMTS)	Intersection Control Beacon (ICB)	Pedestrian Flashing Beacon [1](PFB)	Emergency Fire Dept. Signal (FDS)	Speed Activated Warning Display (SAWD) or Blank Out Sign (BOS)	Illuminated Street Name Signs (ISNS	Traffic Warning Beacon (TWB)	Travel Time Detector	Uninterruptible Power Supplies (UPS)	Connected Automated Vehicle Device (CAVD)	Pedestrian Hybrid Beacon (PHB)	Passive Pedestrian Detection (PPD)	Traffic Monitoring Camera (TrMC)	In-Roadway Warning Lights (IRWL)	TOTAL
2025-2026[2]	MBR West School Entrance	$4,266						$429			$135						$4,830
2025-2026[3]	MBR East School Entrance	$4,266						$429			$135						$4,830
																TOTAL LUMP SUM	$9,660

Based on the Consumer Price Index (CPI), the Unit Rate for the following fiscal year will be adjusted accordingly, unless otherwise specified in an amendment to this Agreement. However, if CPI is negative, there shall be no reduction from the previous year's compensation.

[1] Pedestrian Flashing Beacon: includes school zone beacons, pedestrian crossing beacons, and rectangular rapid flashing beacons (RRFB). School zones, crosswalks and warning sign locations shall be paid at a unit rate regardless of the number of individual beacons or poles.
[2] Compensation pro-rata based on intersection approaches or legs on State Highway System.
[3] Compensation pro-rata based on intersection approaches or legs on State Highway System.

<u>EXHIBIT B</u>

INSPECTION LIST

Traffic Signal Mast Arm Inspection Checklist:

- Foundation, including condition of grout pad if present
- Anchor bolts and nuts
- Base plate
- Base plate connection to vertical member
- Hand hole and hand hole covers and inside of vertical member by removing hand hole covers
- Connections between vertical and horizontal members
- Any member splices
- Attachments
- Member caps

Stantec Consulting Services Inc.

West Villages Improvement District

Unit of Development No. 10

First Amendment to Master Engineer's Report

August 13, 2026

Prepared for:
West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Prepared by:
Stantec Consulting Services Inc.
777 S Harbour Island Blvd, Suite 600
Tampa, FL 33602
Phone: 813.242.9302

Submittal to: West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Project/File: 238202292

1 Purpose and Scope

The purpose of this First Amendment to the Unit of Development No. 10 Master Engineer's Report prepared by Dewberry Engineers on January 11, 2024, is to revise and update the Unit 10 area and boundary. The new area will be 878.70 acres. An updated sketch and legal description for the revised Unit of Development No. 10 boundary is included in Appendix A1. There are no additional changes to the original Master Engineer's Report.

Giacomo Licari, P.E.

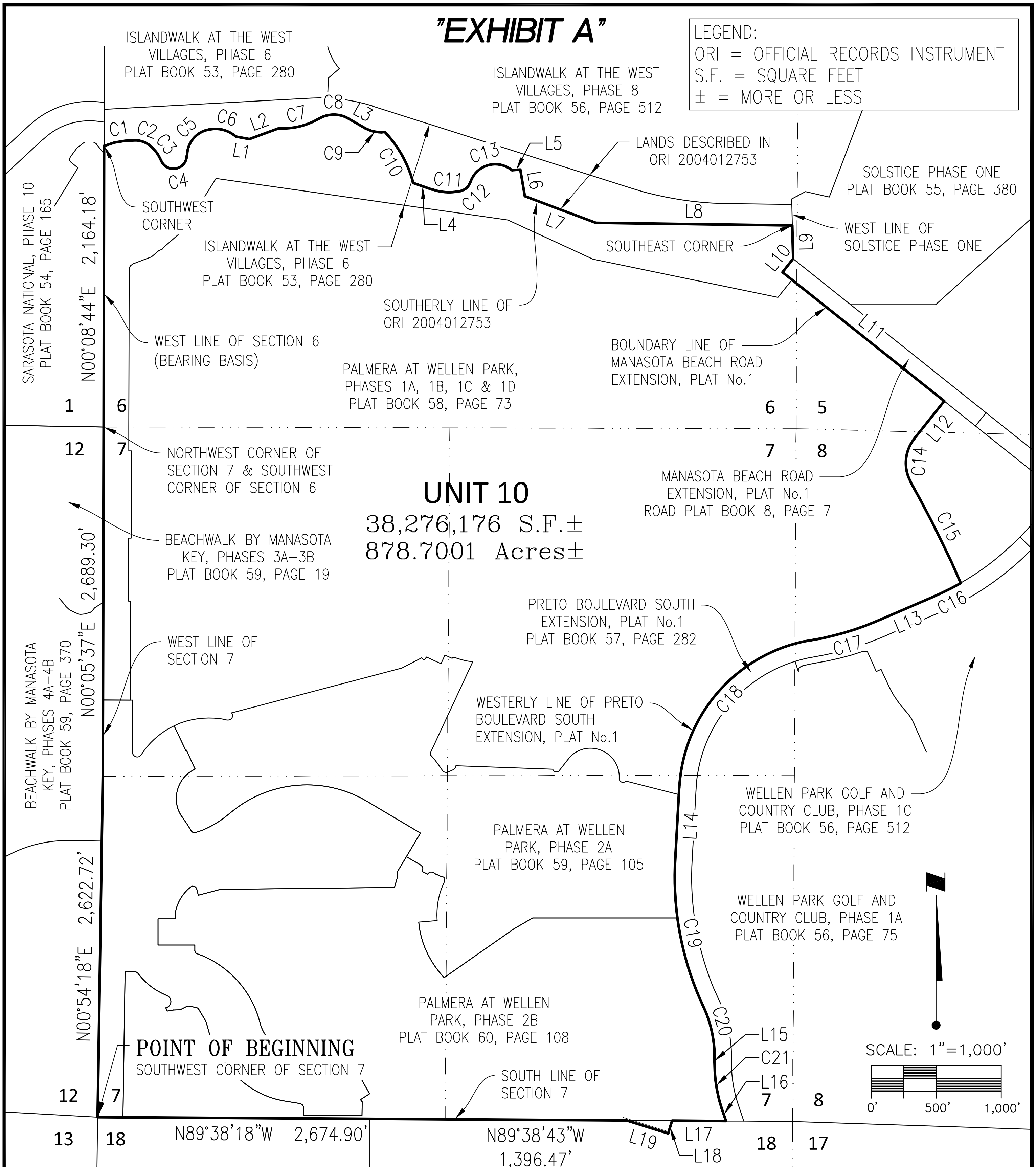
Florida Registration No. 72415

Exhibits

Appendix A - Exhibits

A.1 Unit 10 – Sketch & Legal Description

"EXHIBIT A"



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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
6920 Professional Parkway East, Sarasota, FL 34240-8414
Phone 941-907-6900 • Fax 941-907-6910
Certificate of Authorization #27013 • www.stantec.com
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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	1 OF 4	B238202292V-SPSK01_UNIT 10	

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S79°48'26"E	101.21'
L2	N69°47'28"E	238.17'
L3	S59°49'31"E	155.45'
L4	S71°12'24"E	151.95'
L5	N86°22'25"E	63.92'

LINE TABLE		
LINE	BEARING	DISTANCE
L6	S09°41'57"E	205.89'
L7	S69°24'57"E	583.03'
L8	S89°13'11"E	1,512.38'
L9	S01°26'06"E	257.85'
L10	S38°34'47"W	130.00'

LINE TABLE		
LINE	BEARING	DISTANCE
L11	S51°25'13"E	1,592.03'
L12	S38°34'47"W	370.81'
L13	S66°50'03"W	467.65'
L14	S03°07'03"W	574.98'
L15	S00°39'02"W	21.74'

LINE TABLE		
LINE	BEARING	DISTANCE
L16	S18°15'37"E	103.68'
L17	N89°38'43"W	413.46'
L18	S17°26'14"W	103.22'
L19	N72°33'46"W	335.90'

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C1	633.03'	22°39'03"	250.26'	248.63'	N80°07'10"E
C2	174.77'	35°33'31"	108.46'	106.73'	S70°46'33"E
C3	280.04'	31°09'43"	152.31'	150.44'	S37°24'56"E
C4	103.32'	157°38'36"	284.27'	202.72'	N79°20'38"E
C5	206.41'	79°37'44"	286.87'	264.33'	N40°20'12"E
C6	255.42'	50°26'37"	224.87'	217.68'	S74°37'38"E
C7	565.61'	33°10'24"	327.48'	322.92'	N76°20'49"E
C8	224.35'	59°25'43"	232.70'	222.41'	N89°28'28"E
C9	238.12'	37°10'44"	154.51'	151.82'	S79°24'02"E
C10	912.50'	28°31'33"	454.31'	449.63'	S29°07'59"E
C11	407.21'	31°34'41"	224.43'	221.60'	S86°59'44"E

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C12	100.00'	59°16'15"	103.45'	98.90'	N47°34'48"E
C13	202.10'	111°57'19"	394.90'	335.01'	N73°55'20"E
C14	300.00'	68°05'06"	356.49'	335.88'	S04°32'15"W
C15	8,635.45'	5°44'46"	866.02'	865.66'	S26°20'26"E
C16	2,135.00'	6°49'32"	254.34'	254.19'	S63°25'17"W
C17	2,085.00'	14°00'55"	510.02'	508.75'	S73°50'31"W
C18	1,215.00'	77°43'55"	1,648.37'	1,524.83'	S41°59'01"W
C19	2,315.00'	28°06'04"	1,135.41'	1,124.06'	S10°55'59"E
C20	960.00'	25°38'03"	429.50'	425.93'	S12°09'59"E
C21	1,090.00'	18°54'39"	359.76'	358.13'	S08°48'17"E

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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	2 OF 4	B238202292V–SPSK01_UNIT 10	

DESCRIPTION (as prepared by the certifying Surveyor and Mapper):

A tract of land lying in Sections 5, 6, 7 & 8, Township 40 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Begin at southwest corner of Section 7, Township 40 South, Range 20 East, Sarasota County, Florida; the following two (2) calls are along the west line of said Section 7: (1) thence N.00°54'18"E., a distance of 2,622.72 feet; (2) thence N.00°05'37"E., a distance of 2,689.30 feet to the northwest corner of said Section 7 and the southwest corner of Section 6, Township 40 South, Range 20 East, Sarasota County, Florida; thence N.00°08'44"E. along the west line of said Section 6, a distance of 2,164.18 feet to the southwest corner of lands described in Official Records Instrument Number 2004012753 of the Public Records of Sarasota County, Florida, also being the point of curvature of a non-tangent curve to the right, having a radius of 633.03 feet and a central angle of 22°39'03"; the following twenty-one (21) calls are along the southerly line of said lands described in Official Records Instrument Number 2004012753: (1) thence Easterly along the arc of said curve, a distance of 250.26 feet, said curve having a chord bearing and distance of N.80°07'10"E., 248.63 feet, to the point of curvature of a compound curve to the right having a radius of 174.77 feet and a central angle of 35°33'31"; (2) thence Easterly along the arc of said curve, a distance of 108.46 feet, to the point of curvature of a compound curve to the right having a radius of 280.04 feet and a central angle of 31°09'43"; (3) thence Southeasterly along the arc of said curve, a distance of 152.31 feet, to the point of curvature of a reverse curve to the left having a radius of 103.32 feet and a central angle of 157°38'36"; (4) thence Easterly along the arc of said curve, a distance of 284.27 feet, to the point of curvature of a reverse curve to the right having a radius of 206.41 feet and a central angle of 79°37'44"; (5) thence Northeasterly along the arc of said curve, a distance of 286.87 feet, to the point of curvature of a compound curve to the right having a radius of 255.42 feet and a central angle of 50°26'37"; (6) thence Easterly along the arc of said curve, a distance of 224.87 feet, to the end of said curve; (7) thence S.79°48'26"E. along a line non-tangent to said curve, a distance of 101.21 feet; (8) thence N.69°47'28"E., a distance of 238.17 feet to the point of curvature of a non-tangent curve to the left, having a radius of 565.61 feet and a central angle of 33°10'24"; (9) thence Easterly along the arc of said curve, a distance of 327.48 feet, said curve having a chord bearing and distance of N.76°20'49"E., 322.92 feet, to the point of curvature of a reverse curve to the right having a radius of 224.35 feet and a central angle of 59°25'43"; (10) thence Easterly along the arc of said curve, a distance of 232.70 feet, to the point of tangency of said curve; (11) thence S.59°49'31"E., a distance of 155.45 feet to the point of curvature of a non-tangent curve to the left, having a radius of 238.12 feet and a central angle of 37°10'44"; (12) thence Easterly along the arc of said curve, a distance of 154.51 feet, said curve having a chord bearing and distance of S.79°24'02"E., 151.82 feet, to the point of curvature of a non-tangent curve to the right, having a radius of 912.50 feet and a central angle of 28°31'33"; (13) thence Southeasterly along the arc of said curve, a distance of 454.31 feet, said curve having a chord bearing and distance of S.29°07'59"E., 449.63 feet, to the end of said curve; (14) thence S.71°12'24"E. along a line non-tangent to said curve, a distance of 151.95 feet to a point of curvature of a curve to the left having a radius of 407.21 feet and a central angle of 31°34'41"; (15) thence Easterly along the arc of said curve, a distance of 224.43 feet, to the point of curvature of a compound curve to the left having a radius of 100.00 feet and a central angle of 59°16'15"; (16) thence Northeasterly along the arc of said curve, a distance of 103.45 feet, to the point of curvature of a reverse curve to the right having a radius of 202.10 feet and a central angle of 111°57'19"; (17) thence Easterly along the arc of said curve, a distance of 394.90 feet, to the end of said curve; (18) thence N.86°22'25"E. along a line non-tangent to said, a distance of 63.92 feet; (19) thence S.09°41'57"E., a distance of 205.89 feet; (20) thence S.69°24'57"E., a distance of 583.03 feet; (21) thence S.89°13'11"E., a distance of 1,512.38 feet to the southeast corner of lands described in Official Records Instrument Number 2004012753, also being a point on the west line of Solstice Phase One recorded in Plat Book 55, Page 380 of said Public Records; thence S.01°26'06"E. along said west line, a distance of 257.85 feet; the following two (2) calls are along the boundary of Manasota Beach Road Extension, Plat No.1 recorded in Road Plat

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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	3 OF 4	B238202292V-SPSK01_UNIT 10	

Book 8, Page 7 of said Public Records: (1) thence S.38°34'47"W., a distance of 130.00 feet; (2) thence S.51°25'13"E., a distance of 1,592.03 feet; thence S.38°34'47"W., a distance of 370.81 feet to the point of curvature of a non–tangent curve to the left, having a radius of 300.00 feet and a central angle of 68°05'06"; thence Southerly along the arc of said curve, a distance of 356.49 feet, said curve having a chord bearing and distance of S.04°32'15"W., 335.88 feet, to the point of curvature of a non–tangent curve to the right, having a radius of 8,635.45 feet and a central angle of 05°44'46"; thence Southeasterly along the arc of said curve, a distance of 866.02 feet, said curve having a chord bearing and distance of S.26°20'26"E., 865.66 feet, to a point on the westerly line of Preto Boulevard South Extension, Plat No.1 recorded in Plat Book 57, Page 282 of said Public Records, also being the point of curvature of a non–tangent curve to the right, having a radius of 2,135.00 feet and a central angle of 06°49'32"; the following ten (10) calls are along said westerly line: (1) thence Southwesterly along the arc of said curve, a distance of 254.34 feet, said curve having a chord bearing and distance of S.63°25'17"W., 254.19 feet, to the point of tangency of said curve; (2) thence S.66°50'03"W., a distance of 467.65 feet to a point of curvature of a curve to the right having a radius of 2,085.00 feet and a central angle of 14°00'55"; (3) thence Westerly along the arc of said curve, a distance of 510.02 feet, to the point of curvature of a reverse curve to the left having a radius of 1,215.00 feet and a central angle of 77°43'55"; (4) thence Southwesterly along the arc of said curve, a distance of 1,648.37 feet, to the point of tangency of said curve; (5) thence S.03°07'03"W., a distance of 574.98 feet to a point of curvature of a curve to the left having a radius of 2,315.00 feet and a central angle of 28°06'04"; (6) thence Southerly along the arc of said curve, a distance of 1,135.41 feet, to the point of curvature of a reverse curve to the right having a radius of 960.00 feet and a central angle of 25°38'03"; (7) thence Southerly along the arc of said curve, a distance of 429.50 feet, to the point of tangency of said curve; (8) thence S.00°39'02"W., a distance of 21.74 feet to a point of curvature of a curve to the left having a radius of 1,090.00 feet and a central angle of 18°54'39"; (9) thence Southerly along the arc of said curve, a distance of 359.76 feet, to the point of tangency of said curve; (10) thence S.18°15'37"E., a distance of 103.68 feet to the south line of abovementioned Section 7; thence N.89°38'43"W. along said south line, a distance of 413.46 feet; thence S.17°26'14"W., a distance of 103.22 feet; thence N.72°33'46"W., a distance of 335.90 feet to said south line of Section 7; the following two (2) calls are along said south line: (1) thence N.89°38'43"W., a distance of 1,396.47 feet; (2) thence N.89°38'18"W., a distance of 2,674.90 feet to the POINT OF BEGINNING.

Containing 38,276,176 square feet or 878.7001 acres, more or less

NOTES:
1. THIS SKETCH IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA SURVEYOR AND MAPPER.
2. BEARINGS SHOWN HEREON ARE RELATIVE TO THE WEST LINE OF SECTION 6, TOWNSHIP 40 SOUTH, RANGE 20 EAST, BEING N00°08'44"E.
3. THIS IS A SKETCH ONLY AND DOES NOT REPRESENT A FIELD SURVEY.

Joseph A. Kelly, P.S.M.
Florida Registration No. 7141

Date of Signature

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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	4 OF 4	B238202292V–SPSK01_UNIT 10	

With every community, we redefine what's possible.

Stantec is a global leader in sustainable engineering, architecture, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.

Stantec Consulting Services Inc.
777 S Harbour Island Boulevard, Suite 600
Tampa FL 33602-5729
stantec.com

Amended and Restated Master Special Assessment Methodology Report

WEST VILLAGES IMPROVEMENT DISTRICT
Unit of Development No. 10

August 13, 2026

SPECIAL DISTRICT SERVICES, INC
2501A Burns Road
Palm Beach Gardens, Florida 33410
561-630-4922

1.0 INTRODUCTION

The West Villages Improvement District (the "District") is a local unit of special-purpose government with portions located in the City of North Port, Florida (the "City") within Sarasota County, Florida (the "County"). The District was created in June 2004 by Chapter 2004-456, Laws of Florida, a special act of the Florida Legislature (the "Act"). The Act provides legal authority for the District to finance the acquisition, construction, operation, and maintenance of the public infrastructure improvements authorized by the Act. In order to address its authorized purpose, the District has and continues to create separate Units of Development. This Master Special Assessment Methodology Report (the "Master Report") applies exclusively to Unit of Development No. 10 ("Unit No. 10") of the District and the plan of development which currently contemplates a total of 1,149 residential dwelling units of varying product types.

Unit No. 10 includes approximately 878.7+/- acres and was created by the District to acquire and construct public infrastructure improvements designed to provide special benefit to the lands within Unit No. 10 (the "Unit No. 10 Improvements"). The West Villages Improvement District Unit of Development No. 10 Master Engineer's Report dated January 11, 2024 was prepared by Dewberry Engineers Inc., as amended by the First Amendment dated August 13, 2026 prepared by Stantec Consulting Services, Inc. (the "District Engineer"), and sets forth the Unit No. 10 Improvements including public roadways, including thoroughfares, arterial, collector, or local streets; stormwater improvements; water and sewer facilities; irrigation facilities; public roadway, landscape, lighting, signage, and furnishings; entry features; and consulting and contingencies (collectively the "Project"). The total estimated costs of the construction of the Project are $98,600,000.

The District could issue up to approximately $120,000,000 of Capital Improvement Revenue Bonds (Unit of Development No. 10) (the "Bonds") if the District were to finance the entire Project, as described in the Engineer's Report. It is expected that the District will finance only a portion of the Project with the issuance of Bonds in one or more series.

The purpose of this Amended and Restated Master Report is to revise and update the Unit 10 area and boundary after a recent boundary amendment that added approximately 0.3980 acres to the unit. This Master Report will equitably allocate the costs being incurred by the District to provide the Unit No. 10 Improvements to the assessable lands within Unit No. 10 in the District. The implementation of the Project will convey special and peculiar benefits to the assessable properties within Unit No. 10 in the District. The Bonds issued to finance the Project will be repaid through the levy of non-ad valorem special assessments on all assessable property within Unit No. 10.

2.0 PROJECTS TO BE FUNDED BY THE DISTRICT

The Project as designed is an integrated system of facilities that provides specific benefits to all of the assessable lands within Unit No. 10. The total cost of the Project is currently estimated to be $98,600,000. A detail of the estimated Project costs for the development is included herein on **Table A**.

Since it is contemplated that the Project will be developed in phases, the Project has been designed to be functional and confer special benefits to all landowners within Unit No. 10, prior to all phases being completed. Under such a phasing plan, each phase or portion of the Project can be financed independently of the other phases. As the finance program is implemented, supplemental methodology reports will be issued detailing the particulars of a specific Bond issue. The supplemental report(s) will apply the principles set forth herein to determine the specific assessments required to repay the Bonds issued to fund the then current development program.

The Project area consists of approximately 878.7 gross acres of land and is anticipated to include approximately 1,149 residential units of various unit types as outlined on **Table C.**

The Bonds, when issued will be repaid through the levy of non-ad valorem special assessments on all assessable property within Unit No. 10. Any portion of the Project not financed through the issuance of the Bonds will be paid for by Manasota Beach Ranchlands, LLLP or its successors or assigns (collectively the "Developer").

The construction costs for the Project identified in this Master Report were provided by the District Engineer. Special District Services, Inc., as District Manager, makes no representation regarding the accuracy or validity of those costs and did not undertake any analysis or verification regarding such costs.

3.0 FUNDING OF IMPROVEMENTS

To defray the costs of construction or acquisition of all or a portion of the Project, the District will impose non-ad valorem special assessments on benefited real property within Unit No. 10. These assessments are based on the special and peculiar benefits accruing to such property from the improvements comprising the Project. The use of non-ad valorem special assessments has an advantage in that the properties that receive the special benefits from the Project are the only properties that are obligated to pay for those facilities and services. Without these improvements, development of the property would not be possible.

In summary, special assessments may be levied: *(1)* for facilities which provide special benefits to property as distinct from general benefits, *(2)* only against property which receives that special benefit, *(3)* in proportion to the benefits received by the properties, and *(4)* according to fair and reasonable methods that the governing body of the jurisdiction determines. The special assessments placed upon various benefited properties in Unit No. 10 must be sufficient to cover the debt service of the Bonds that will be issued for financing all or a portion of the Project. The assessments must be fairly and reasonably allocated to the properties being assessed.

4.0 ALLOCATION OF BENEFIT AND ASSESSMENTS

In developing the methodology used for special assessments in the District, two interrelated factors were used:

- **A.** Allocation of Benefit: Each parcel of land, lot and/or unit within Unit No. 10 in the District benefits from the construction and financing of the proposed improvements.

- **B.** Allocation of Cost/Debt: The special assessments imposed on each parcel of land, lot and/or unit within Unit No. 10 cannot exceed the value of the benefits provided to such parcel of land, lot and/or unit.

Upon the sale of the proposed Bonds, the District's debt will be allocated to the gross acreage within Unit No. 10 which totals approximately 878.7+/- acres and upon platting, to each platted parcel and/or residential dwelling unit/lot in Unit No. 10 on an Equivalent Residential Unit ("*ERU*") basis and on the remaining unplatted land on an equal acreage basis. As platting occurs the debt assessments will be assigned on a first platted first assessed basis to platted parcels and residential dwelling units/lots receiving property folio numbers, and allocated on an *ERU* basis as shown herein on **Table C** and **Table F.** For the purpose of this Master Report each 50' single family residential dwelling unit will be the base unit upon which other product types will be compared to and has been assigned one (1)

ERU. Any Front Footage ("FF") product type not specifically stated in this Master Report will be assigned an *ERU* Factor based on the FF of such new product using 50' as the baseline. The formula for such *ERU* Factor will be X/50. (Refer to **Table C** attached hereto for proposed *ERU* Factors).

Given the District's approved land use plan and the type of infrastructure to be funded by the proposed special assessments, this method results in a fair allocation of benefits and an equitable allocation of costs for the Project. The special benefit received and applied to each parcel and/or residential dwelling unit/lot as a result of the construction of public infrastructure improvements will exceed the cost of such units allocated to each parcel and/or unit/lot. However, if the future platting results in changes in land use or proportion of benefit per acre and/or unit type, this allocation methodology may not be applicable and it may be necessary for the District to revise the allocation methodology.

To the extent land is sold in bulk to a third party prior to platting, then, the District will assign debt based upon the development rights conveyed based upon the *ERU* factors as shown herein on **Table C**.

5.0 COLLECTION OF SPECIAL ASSESSMENTS

The proposed special assessments for the District are planned to be collected through the Uniform Method of Collection described in Section 197.3632, *Florida Statutes* ("*F.S.*") for platted lots, or any other legal means available to the District.

Since there are costs associated with the collection of the special assessments (whether by uniform method of collection as authorized under Section 197.3632, *F.S.*, or other methods allowed by Florida law), these costs must also be included in the special assessment levy. These costs generally include the 1% collection fee of the County Tax Collector, a 1% service fee of the County Property Appraiser and a 4% discount for early payment of taxes. These additional costs may be reflected by dividing the annual debt service and maintenance assessment amounts by a factor of 0.94. In the event the special assessments are direct billed, then, the collection costs and discounts may not apply.

6.0 FINANCING STRUCTURE

The estimated cost of construction for the Project is $98,600,000.00. The construction program and the costs associated with Unit No. 10 are identified herein on **Table A**.

All or a portion of the capital improvements comprising the Project are assumed to be financed by the Bonds which, when issued, will be payable from and secured by special assessments levied annually against all assessable properties within Unit No. 10 in the District which totals approximately 878.7+/- acres. Based on current market conditions the total aggregate principal amount of the Bonds (approximately $120,000,000) for Unit No. 10 is shown herein on **Table B.** The proceeds of the Bonds will provide a maximum of approximately $98,600,000 for construction related costs. The sizing of the Bonds is assumed to include capitalized interest, if so required, a debt service reserve fund equal to the maximum annual net debt service and issuance costs as shown herein on **Table B.** (Note: The District may not issue the total Par Debt of $120,000,000 referenced in this Master Report.)

7.0 MODIFICATIONS, REVISIONS AND TRUE-UP MECHANISIM

Allocation of costs and debt, shown herein on **Table C and Table D**, for the infrastructure improvements financed by the District for the Project (estimated at $98,600,000) is initially based on the estimated number of product types and residential dwelling units (1,149) projected to be constructed within Unit No. 10 in the District and benefited by the infrastructure improvements comprising the Project. Based on a Bond size of approximately $120,000,000 at an assumed interest rate of 7.50% the estimated annual debt service on the Unit No. 10 Bonds will be approximately $10,160,548 which has not been grossed up to include the 1% County Tax Collector fee, 1% County Property Appraiser fee, and 4% discount for early payment of taxes.

To ensure that each platted parcel or unit is assessed no more than their pro-rata amount of the annual debt service shown in **Table E** and **Table F**, the District will be required to perform a "true-up" analysis, which requires a computation at the time of submission of each plat or re-plat to determine the potential remaining assessable units. The District shall, at the time a plat or re-plat is submitted to the City and/or County:

A. Assume that the total number of *ERUs* relative to the Project is at least 1,176.80.

B. Ascertain the number of assessable residential parcels/lots in the plat (unrecorded at this time) or re-plat and any prior plats ("Planned Assessable Units/Lots") and total amount of *ERUs* associated with such Planned Assessable Units/Lots.

C. Ascertain the current amount of potential remaining assessable parcels/lots ("Remaining Assessable Units/Lots," and together with the Planned Assessable Units/Lots, the "Total Assessable Units/Lots") and total number of *ERUs* associated with the Remaining Assessable Units/Lots.

If the *ERUs* associated with the Total Assessable Units/Lots are equal to 1,176.80, then no action would be required at that time. However, if the sum of the *ERUs* associated with the Total Assessable Units/Lots is less than 1,176.80, then the Developer will be obligated to remit to the District an amount of money sufficient to enable the District to retire an amount of proposed Bonds such that the amount of debt service allocated to each *ERU* associated with the Total Assessable Units/Lots does not exceed the amounts set forth in **Table D**. Conversely, if the sum of the *ERUs* associated with the Total Assessable Units/Lots is more than 1,176.80 after the filing of the final plat for the Project, then the District shall equitably reallocate the assessments resulting in a reduction in the par debt allocations per unit type set forth in **Table D**.

All assessments levied run with the land. A determination of a true-up payment shall be at the sole discretion of the District. It is the responsibility of the landowner of record to make any required true-up payments that are due including any accrued interest. The District will not release any liens on the property for which true-up payments are due until provision for such payment has been satisfied. It is recommended that the true-up mechanism be formalized in an agreement between the District and the Developer.

In the event that additional land is annexed into Unit No. 10 which is currently not subject to the assessments and is developed in such a manner as to receive special benefit from the Project described herein, it will be necessary for this assessment methodology to be re-applied to include such parcels. The additional land will, as a result of re-applying this allocation methodology, then be allocated an appropriate share of the special assessments while all currently assessed parcels will receive a relative reduction in their assessments.

8.0 PRELIMINARY ASSESSMENT ROLL

As previously described in this Master Report, the debt associated with the District's improvement plan will be initially distributed on an equal acreage basis on all of the benefiting acreage within Unit No. 10 in the District as outlined herein on **Table F** and **Exhibit "A"** attached hereto. As plats are approved parcels and/or lot/units within Unit No. 10 will be assessed in the manner described herein.

The lands within Unit No. 10 consist of approximately 878.7+/- acres as described in **Exhibit "A"** attached hereto. As of the date of this Master Report Unit No. 10 is unplatted Construction of Phase 1 improvements is in process, and mass grading of Phase 2 has also commenced. The anticipated par amount of Bonds to be issued by the District to pay for the Project is approximately $120,000,000. Prior to final plat approval the assessments levied against the lands within Unit No. 10 in the District will be apportioned on a gross acre basis. Therefore, each gross acre of land in Unit No. 10 in the District will be assessed a maximum of approximately $12,301.23 annually as outlined herein on **Table F**. When fully developed, Unit No. 10 is expected to contain approximately 1,149 residential dwelling units of varying product types.

9.0 ADDITIONAL STIPULATIONS

Certain financing, development, and engineering data was provided by members of District staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Special District Services, Inc. makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this Master Report.

Special District Services, Inc. does not represent the District as a Municipal Advisor or Securities Broker nor is Special District Services, Inc. registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Special District Services, Inc. does not provide the District with financial advisory services or offer investment advice in any form.

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TABLE A

PROJECT COST ESTIMATES

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

	Total
COLLECTOR AND ARTERIAL ROADS	$ 21,100,000
WASTEWATER TREATMENT PLANT	$ 6,700,000
WATER TREATMENT PLANT	$ 4,800,000
MASTER WATER MANAGEMENT	$ 200,000
PARKS/GOVERNMENT	$ 200,000
EARTHWORK	$ 20,500,000
DRAINAGE AND WATER MANAGEMENT	$ 15,200,000
POTABLE WATER	$ 5,400,000
WASTEWATER	$ 8,600,000
MASTER IRRIGATION	$ 3,000,000
PROFESSIONAL SERVICES	$ 12,900,000
Total	$ 98,600,000

TABLE B

BOND SIZING

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

	BOND SIZING	
Par Amount*	**$ 120,000,000**	*
Debt Service Reserve Fund (DSRF)	$ (10,160,548)	
Capitalized Interest (12 months)	$ (9,000,000)	
Issuance Costs	$ (2,239,452)	
Construction Funds	**$ 98,600,000**	
Bond Interest Rate	7.50%	
Principal Amortization Period (Years)	30	

*Subject to change at final bond pricing

TABLE C

ALLOCATION OF PROJECT COSTS

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

Product	Number of Units by Type	ERU Factor*	Total ERUs	Project Cost Allocation Per Type	Project Cost Allocation Per Unit*
Coach	132	0.50	66.00	$ 5,529,912	$ 41,893
Townhouse	37	0.60	22.20	$ 1,860,061	$ 50,272
50'	648	1.00	648.00	$ 54,293,678	$ 83,787
65'	287	1.30	373.10	$ 31,260,758	$ 108,923
75'	45	1.50	67.50	$ 5,655,591	$ 125,680
Total	**1,149**	**N/A**	**1,176.80**	**$ 98,600,000**	**N/A**

*Rounded

TABLE D

ALLOCATION OF BOND DEBT

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

Product	Number of Units by Type	ERU Factor*	Total ERUs	Bond Debt Allocation Per Unit Type*	Bond Debt Allocation Per Unit*
Coach	132	0.50	66.00	$ 6,730,116	$ 50,986
Townhouse	37	0.60	22.20	$ 2,263,766	$ 61,183
50'	648	1.00	648.00	$ 66,077,498	$ 101,971
65'	287	1.30	373.10	$ 38,045,547	$ 132,563
75'	45	1.50	67.50	$ 6,883,073	$ 152,957
Total	**1,149**	**N/A**	**1,176.80**	**$ 120,000,000**	**N/A**

*Rounded

TABLE E

CALCULATION OF ANNUAL DEBT SERVICE

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

		2024 Series Bond Debt	
1	Maximum Annual Debt Service	$ 10,160,548.29	
2	Maximum Annual Debt Service Assessment to be Collected	$ 10,809,093.93	*
3	Total Number of Gross Acres	**878.70**	
4	Maximum Annual Debt Service per Gross Acre	**$12,301.23**	
5	Total Number of Residential Units Planned	**1,149**	
6	Maximum Annual Debt Service per Unit Type	**See Table F**	

*Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

TABLE F

ALLOCATION OF DEBT SERVICE ASSESSMENTS

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

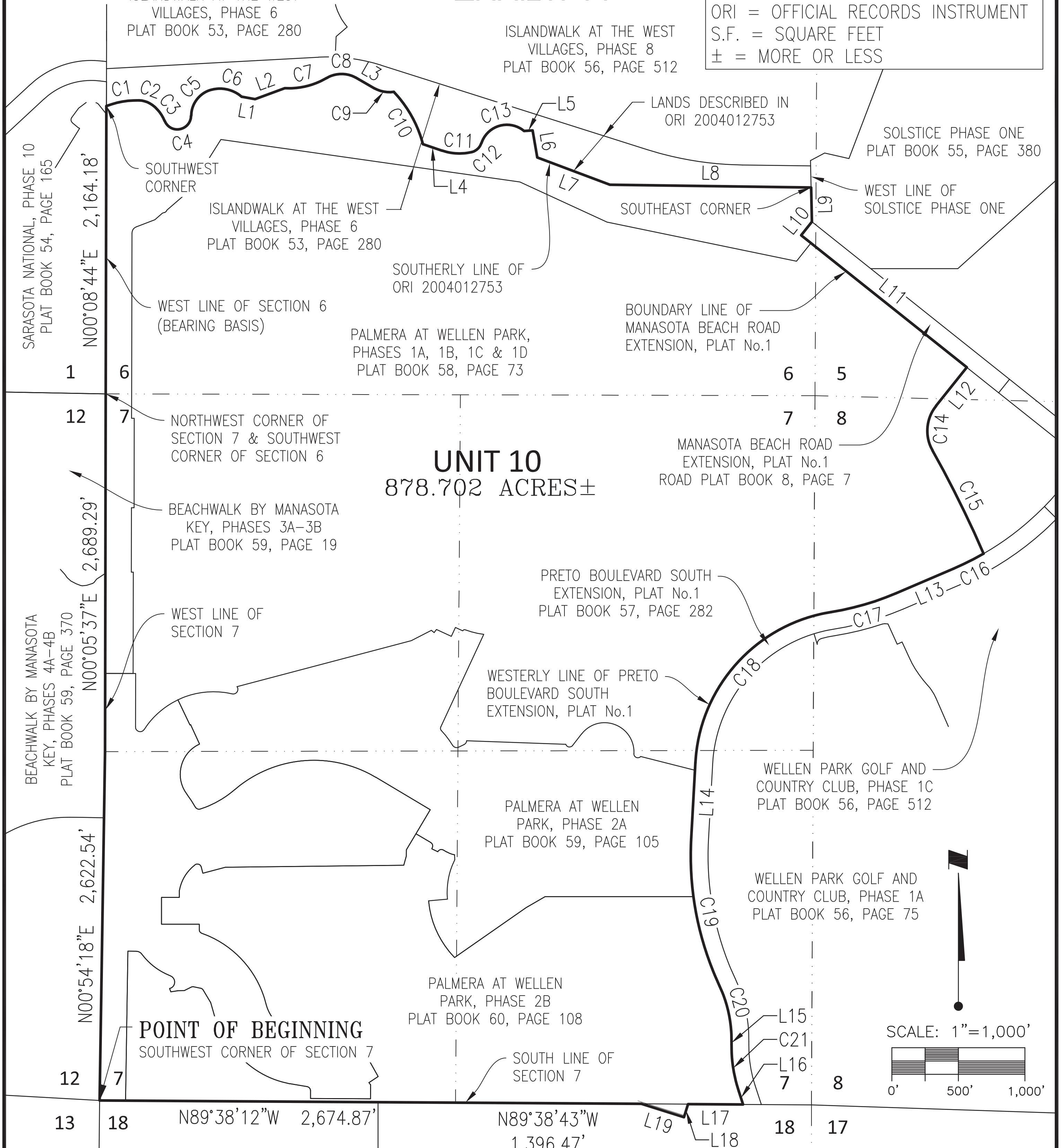
Product	Number of Units by Type	ERU Factor*	Total ERUs	**Maximum Annual Debt Assessment Per Unit Type*	**Maximum Annual Debt Assessment Per Unit*
Coach	132	0.50	66.00	$ 606,220	$ 4,593
Townhouse	37	0.60	22.20	$ 203,911	$ 5,511
50'	648	1.00	648.00	$ 5,951,982	$ 9,185
65'	287	1.30	373.10	$ 3,426,982	$ 11,941
75'	45	1.50	67.50	$ 619,998	$ 13,778
TOTAL	**1,149**	**N/A**	**1,176.80**	**$ 10,809,094**	**N/A**

*Rounded
**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

Folio ID#'s and/or Parcel Plat Description	Developable Acreage by Parcel	**Maximum Annual Debt Assessment Per Acre*	Par Debt Per Acre	Total Par Debt
Gross Acreage	878.7	$ 12,301.23	$ 136,565.38	**$ 120,000,000.00**
TOTALS		N/A	N/A	**$ 120,000,000.00**

*Rounded
**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

"EXHIBIT A"



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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
6920 Professional Parkway East, Sarasota, FL 34240-8414
Phone 941-907-6900 • Fax 941-907-6910
Certificate of Authorization #27013 • www.stantec.com
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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	1 OF 4	B238202292V-SPSK01_UNIT 10	A

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S79°48'26"E	101.21'
L2	N69°47'28"E	238.17'
L3	S59°49'31"E	155.45'
L4	S71°12'24"E	151.95'
L5	N86°22'25"E	63.92'

LINE TABLE		
LINE	BEARING	DISTANCE
L6	S09°41'57"E	205.89'
L7	S69°24'57"E	583.03'
L8	S89°13'11"E	1,512.38'
L9	S01°26'06"E	257.85'
L10	S38°34'47"W	130.00'

LINE TABLE		
LINE	BEARING	DISTANCE
L11	S51°25'13"E	1,592.03'
L12	S38°34'47"W	370.81'
L13	S66°50'03"W	467.65'
L14	S03°07'03"W	574.98'
L15	S00°39'02"W	21.74'

LINE TABLE		
LINE	BEARING	DISTANCE
L16	S18°15'37"E	103.58'
L17	N89°38'43"W	413.46'
L18	S17°26'14"W	103.22'
L19	N72°33'46"W	335.90'

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C1	633.03'	22°39'03"	250.26'	248.63'	N80°07'10"E
C2	174.77'	35°33'31"	108.46'	106.73'	S70°46'33"E
C3	280.04'	31°09'43"	152.31'	150.44'	S37°24'56"E
C4	103.32'	157°38'36"	284.27'	202.72'	N79°20'38"E
C5	206.41'	79°37'44"	286.87'	264.33'	N40°20'12"E
C6	255.42'	50°26'37"	224.87'	217.68'	S74°37'38"E
C7	565.61'	33°10'24"	327.48'	322.92'	N76°20'49"E
C8	224.35'	59°25'43"	232.70'	222.41'	N89°28'28"E
C9	238.12'	37°10'44"	154.51'	151.82'	S79°24'02"E
C10	912.50'	28°31'33"	454.31'	449.63'	S29°07'59"E
C11	407.21'	31°34'41"	224.43'	221.60'	S86°59'44"E

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C12	100.00'	59°16'15"	103.45'	98.90'	N47°34'48"E
C13	202.10'	111°57'19"	394.90'	335.01'	N73°55'20"E
C14	300.00'	68°05'06"	356.49'	335.88'	S04°32'15"W
C15	8,635.45'	5°44'46"	866.02'	865.66'	S26°20'26"E
C16	2,135.00'	6°49'32"	254.34'	254.19'	S63°25'17"W
C17	2,085.00'	14°00'55"	510.02'	508.75'	S73°50'31"W
C18	1,215.00'	77°43'55"	1,648.37'	1,524.83'	S41°59'01"W
C19	2,315.00'	28°06'04"	1,135.41'	1,124.06'	S10°55'59"E
C20	960.00'	25°38'03"	429.50'	425.93'	S12°09'59"E
C21	1,090.00'	18°54'39"	359.76'	358.13'	S08°48'17"E

This is NOT a Survey and Not valid without all sheets.

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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	2 OF 4	B238202292V-SPSK01_UNIT 10	A

DESCRIPTION (as prepared by the certifying Surveyor and Mapper):

A tract of land lying in Sections 5, 6, 7 & 8, Township 40 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Begin at southwest corner of Section 7, Township 40 South, Range 20 East, Sarasota County, Florida; the following two (2) calls are along the west line of said Section 7: (1) thence N.00°54'18"E., a distance of 2,622.54 feet; (2) thence N.00°05'37"E., a distance of 2,689.29 feet to the northwest corner of said Section 7 and the southwest corner of Section 6, Township 40 South, Range 20 East, Sarasota County, Florida; thence N.00°08'44"E. along the west line of said Section 6, a distance of 2,164.18 feet to the southwest corner of lands described in Official Records Instrument Number 2004012753 of the Public Records of Sarasota County, Florida, also being the point of curvature of a non–tangent curve to the right, having a radius of 633.03 feet and a central angle of 22°39'03"; the following twenty–one (21) calls are along the southerly line of said lands described in Official Records Instrument Number 2004012753: (1) thence Easterly along the arc of said curve, a distance of 250.26 feet, said curve having a chord bearing and distance of N.80°07'10"E., 248.63 feet, to the point of curvature of a compound curve to the right having a radius of 174.77 feet and a central angle of 35°33'31"; (2) thence Easterly along the arc of said curve, a distance of 108.46 feet, to the point of curvature of a compound curve to the right having a radius of 280.04 feet and a central angle of 31°09'43"; (3) thence Southeasterly along the arc of said curve, a distance of 152.31 feet, to the point of curvature of a reverse curve to the left having a radius of 103.32 feet and a central angle of 157°38'36"; (4) thence Easterly along the arc of said curve, a distance of 284.27 feet, to the point of curvature of a reverse curve to the right having a radius of 206.41 feet and a central angle of 79°37'44"; (5) thence Northeasterly along the arc of said curve, a distance of 286.87 feet, to the point of curvature of a compound curve to the right having a radius of 255.42 feet and a central angle of 50°26'37"; (6) thence Easterly along the arc of said curve, a distance of 224.87 feet, to the end of said curve; (7) thence S.79°48'26"E. along a line non–tangent to said curve, a distance of 101.21 feet; (8) thence N.69°47'28"E., a distance of 238.17 feet to the point of curvature of a non–tangent curve to the left, having a radius of 565.61 feet and a central angle of 33°10'24"; (9) thence Easterly along the arc of said curve, a distance of 327.48 feet, said curve having a chord bearing and distance of N.76°20'49"E., 322.92 feet, to the point of curvature of a reverse curve to the right having a radius of 224.35 feet and a central angle of 59°25'43"; (10) thence Easterly along the arc of said curve, a distance of 232.70 feet, to the point of tangency of said curve; (11) thence S.59°49'31"E., a distance of 155.45 feet to the point of curvature of a non–tangent curve to the left, having a radius of 238.12 feet and a central angle of 37°10'44"; (12) thence Easterly along the arc of said curve, a distance of 154.51 feet, said curve having a chord bearing and distance of S.79°24'02"E., 151.82 feet, to the point of curvature of a non–tangent curve to the right, having a radius of 912.50 feet and a central angle of 28°31'33"; (13) thence Southeasterly along the arc of said curve, a distance of 454.31 feet, said curve having a chord bearing and distance of S.29°07'59"E., 449.63 feet, to the end of said curve; (14) thence S.71°12'24"E. along a line non–tangent to said curve, a distance of 151.95 feet to a point of curvature of a curve to the left having a radius of 407.21 feet and a central angle of 31°34'41"; (15) thence Easterly along the arc of said curve, a distance of 224.43 feet, to the point of curvature of a compound curve to the left having a radius of 100.00 feet and a central angle of 59°16'15"; (16) thence Northeasterly along the arc of said curve, a distance of 103.45 feet, to the point of curvature of a reverse curve to the right having a radius of 202.10 feet and a central angle of 111°57'19"; (17) thence Easterly along the arc of said curve, a distance of 394.90 feet, to the end of said curve; (18) thence N.86°22'25"E. along a line non–tangent to said, a distance of 63.92 feet; (19) thence S.09°41'57"E., a distance of 205.89 feet; (20) thence S.69°24'57"E., a distance of 583.03 feet; (21) thence S.89°13'11"E., a distance of 1,512.38 feet to the southeast corner of lands described in Official Records Instrument Number 2004012753, also being a point on the west line of Solstice Phase One recorded in Plat Book 55, Page 380 of said Public Records; thence S.01°26'06"E. along said west line, a distance of 257.85 feet; the following two (2) calls are along the boundary of Manasota Beach Road Extension, Plat No.1 recorded in Road Plat

This is NOT a Survey and Not valid without all sheets.

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Licensed Business Number 7866

TASK CODE:	DRAWN BY:	CHKED BY:	CAD FILE:	PROJECT NO:	SHEET	DRAWING INDEX NO:	REV:
110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	3 OF 4	B238202292V–SPSK01_UNIT 10	A

Book 8, Page 7 of said Public Records: (1) thence S.38°34'47"W., a distance of 130.00 feet; (2) thence S.51°25'13"E., a distance of 1,592.03 feet; thence S.38°34'47"W., a distance of 370.81 feet to the point of curvature of a non–tangent curve to the left, having a radius of 300.00 feet and a central angle of 68°05'06"; thence Southerly along the arc of said curve, a distance of 356.49 feet, said curve having a chord bearing and distance of S.04°32'15"W., 335.88 feet, to the point of curvature of a non–tangent curve to the right, having a radius of 8,635.45 feet and a central angle of 05°44'46"; thence Southeasterly along the arc of said curve, a distance of 866.02 feet, said curve having a chord bearing and distance of S.26°20'26"E., 865.66 feet, to a point on the westerly line of Preto Boulevard South Extension, Plat No.1 recorded in Plat Book 57, Page 282 of said Public Records, also being the point of curvature of a non–tangent curve to the right, having a radius of 2,135.00 feet and a central angle of 06°49'32"; the following ten (10) calls are along said westerly line: (1) thence Southwesterly along the arc of said curve, a distance of 254.34 feet, said curve having a chord bearing and distance of S.63°25'17"W., 254.19 feet, to the point of tangency of said curve; (2) thence S.66°50'03"W., a distance of 467.65 feet to a point of curvature of a curve to the right having a radius of 2,085.00 feet and a central angle of 14°00'55"; (3) thence Westerly along the arc of said curve, a distance of 510.02 feet, to the point of curvature of a reverse curve to the left having a radius of 1,215.00 feet and a central angle of 77°43'55"; (4) thence Southwesterly along the arc of said curve, a distance of 1,648.37 feet, to the point of tangency of said curve; (5) thence S.03°07'03"W., a distance of 574.98 feet to a point of curvature of a curve to the left having a radius of 2,315.00 feet and a central angle of 28°06'04"; (6) thence Southerly along the arc of said curve, a distance of 1,135.41 feet, to the point of curvature of a reverse curve to the right having a radius of 960.00 feet and a central angle of 25°38'03"; (7) thence Southerly along the arc of said curve, a distance of 429.50 feet, to the point of tangency of said curve; (8) thence S.00°39'02"W., a distance of 21.74 feet to a point of curvature of a curve to the left having a radius of 1,090.00 feet and a central angle of 18°54'39"; (9) thence Southerly along the arc of said curve, a distance of 359.76 feet, to the point of tangency of said curve; (10) thence S.18°15'37"E., a distance of 103.58 feet to the south line of abovementioned Section 7; thence N.89°38'43"W. along said south line, a distance of 413.46 feet; thence S.17°26'14"W., a distance of 103.22 feet; thence N.72°33'46"W., a distance of 335.90 feet to said south line of Section 7; the following two (2) calls are along said south line: (1) thence N.89°38'43"W., a distance of 1,396.47 feet; (2) thence N.89°38'12"W., a distance of 2,674.87 feet to the POINT OF BEGINNING.

Containing 878.702 acres, more or less

NOTES:
1. THIS SKETCH IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA SURVEYOR AND MAPPER.
2. BEARINGS SHOWN HEREON ARE RELATIVE TO THE WEST LINE OF SECTION 6, TOWNSHIP 40 SOUTH, RANGE 20 EAST, BEING N00°08'44"E.
3. THIS IS A SKETCH ONLY AND DOES NOT REPRESENT A FIELD SURVEY.

JOSEPH A. KELLY LICENSE NO. LS7141 STATE OF FLORIDA PROFESSIONAL SURVEYOR & MAPPER

Joseph A. Kelly, P.S.M.
Florida Registration No. 7141

Date of Signature

This is NOT a Survey and Not valid without all sheets.

Aug 10, 2026 – 16:05:51 EDMEJIA|U:\215618113\survey\drawing\238202292v–spsk01_Unit 10_revA.dwg

SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E., SARASOTA COUNTY, FLORIDA

Stantec
6920 Professional Parkway East, Sarasota, FL 34240-8414
Phone 941-907-6900 • Fax 941-907-6910
Certificate of Authorization #27013 • www.stantec.com
Licensed Business Number 7866

TASK CODE:	DRAWN BY:	CHKED BY:	CAD FILE:	PROJECT NO:	SHEET	DRAWING INDEX NO:	REV:
110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	4 OF 4	B238202292V–SPSK01_UNIT 10	A

This instrument was prepared by and
upon recording should be returned to:

Lindsay C. Whelan
Kutak Rock LLP
107 W. College Ave.
Tallahassee, Florida 32301

AGREEMENT REGARDING THE INCLUSION OF CERTAIN REAL PROPERTY IN UNIT OF DEVELOPMENT NO. 10

THIS AGREEMENT (the "**Agreement**") is made and entered into this 13th day of August, 2026 (the "**Effective Date**"), by and between:

> **WEST VILLAGES IMPROVEMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 2004-456, *Laws of Florida*, with a mailing address of 2501A Burns Road, Palm Beach Gardens, Florida 33410 (the "**District**"); and
>
> **WINCHESTER FLORIDA RANCH, LLLP,** a Florida limited liability limited partnership and the owner of certain lands within the District, with a mailing address of 3600 Midtown Drive, Suite 1050, Tampa, Florida 33607 (the "**Landowner**").

RECITALS

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 2004-456, Laws of Florida, as amended (the "**Special Act**") for the purpose of constructing, acquiring, and maintaining infrastructure improvements and services; and

WHEREAS, in accordance with Section 11 of the Special Act, the District previously adopted Resolution 2023-22 and Resolution 2023-24 establishing and confirming Unit of Development No. 10 relative to approximately 878.304 acres within the District ("**Unit No. 10**"); and

WHEREAS, the District has adopted that certain *Unit of Development No. 10 Master Engineer's Report* dated January 11, 2024 as amended by the *First Amendment to Unit of Development No. 10 Master Engineer's Report*, dated August 13, 2026 (collectively, the "**Plan of Improvements**"), which describes, among other things, certain public infrastructure improvements and facilities to be constructed within Unit No. 10; and

WHEREAS, the District has adopted that certain *Master Special Assessment Methodology Report – West Villages Improvement District Unit of Development No. 10,* dated January 11, 2024, as amended and restated by the *Amended and Restated Master Special Assessment Methodology Report for Unit of Development No. 10*, dated August 13, 2026 (the "**Assessment**

Report"), which sets forth the manner in which special assessments are to be levied on property within Unit No. 10; and

WHEREAS, the Landowner is the owner of the real property described in the attached **Exhibit A** (hereinafter, the "**Property**") consisting of approximately 0.3980 acres which is located within the jurisdictional boundaries of the District; and

WHEREAS, the Landowner has approached the District and requested that it amend the current boundary of Unit No. 10 to include the Property within such unit (hereinafter, the "**Unit Amendment**"); and

WHEREAS, the District is amenable to approving the Unit Amendment pursuant to the terms hereof.

NOW, THEREFORE, based upon good and valuable consideration and mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

SECTION 1. RECITALS. The above Recitals are true and correct and are hereby incorporated herein by this reference.

SECTION 2. AMENDMENT OF UNIT NO. 10. Commencing as of the Effective Date of this Agreement, the Property shown in **Exhibit A** shall thereupon and thereafter be a part of and included within the boundaries of the District's Unit No. 10. By execution of this Agreement, the Landowner hereby consents to the inclusion of the Property shown in **Exhibit A** in Unit No. 10 and the District hereby approves the inclusion of the Property shown in **Exhibit A** in Unit No. 10.

SECTION 3. BENEFIT TO PROPERTY. The Landowner acknowledges and agrees that the Property receives the same benefits as are reasonably available to it as similarly classified parcels of real property within Unit No. 10 as set forth in more detail in the Plan of Improvements and the Assessment Report.

SECTION 4. IMPOSITION AND ALLOCATION OF NON-AD VALOREM SPECIAL ASSESSMENTS.

A. The Landowner acknowledges and agrees that the Property shall be subject to the same apportionment, method of assessment, and rate of non-ad valorem assessment as is or will be applied, assessed and levied annually by the District upon other similarly classified parcels of real property located within Unit No. 10. In furtherance thereof, the District has prepared the Assessment Report, attached hereto as **Composite Exhibit B**, setting forth the manner in which the Property shall be assessed. Landowner hereby consents to the terms of the Assessment Report.

B. Promptly after the Effective Date of this Agreement, the District shall undertake an assessment hearing to levy and impose special assessments on the Property pursuant to the Plan of Improvements and the Assessment Report. The Landowner acknowledges and agrees that the District shall undertake such process and waives its right to protest the allocation of such special assessments on the Property so long as such allocation is in accordance with the Plan of Improvements and the Assessment Report.

SECTION 5. AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

SECTION 6. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing executed by both parties hereto.

SECTION 7. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties to this Agreement, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

SECTION 8. NOTICES. All notices, requests, consents and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

A.	If to the District:	West Villages Improvement District 2501A Burns Road Palm Beach Gardens, Florida 33410 Attn: Todd Wodraska
	With a copy to:	Kutak Rock LLP 107 W. College Ave. Tallahassee, Florida 32301 Attn: District Counsel
B.	If to Landowner:	Winchester Florida Ranch, LLLP 3600 Midtown Drive, Suite 1050 Tampa, Florida 33607 Attn: Richard Severance Attn: Nicole Swartz

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth in this Agreement. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the parties may deliver Notice on behalf of the parties. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addresses of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addresses set forth in this Agreement.

SECTION 9. THIRD PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties to this Agreement and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties to this Agreement any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the parties to this Agreement and their respective representatives, successors, and assigns.

SECTION 10. CONTROLLING LAW; VENUE. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. Venue shall be in Sarasota County, Florida.

SECTION 11. PUBLIC RECORDS. The Landowner understands and agrees that all documents of any kind provided to the District or to District staff relative to this Agreement may be public records and will be treated as such in accord with Florida law.

SECTION 12. ARM'S LENGTH TRANSACTION. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and doubtful language will not be interpreted or construed against any party.

SECTION 13. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 14. COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

SECTION 15. RECORDING. This Agreement shall be recorded in the Official Records of Sarasota County, Florida and all terms, conditions, and covenants contained herein shall be deemed to run with the land.

IN WITNESS THEREOF, the parties execute this Agreement the day and year first written above.

ATTEST:

____
Assistant Secretary

WEST VILLAGES IMPROVEMENT DISTRICT

____
John Luczynski, Chairman

WITNESS:

____
Print Name: ______________________

STATE OF FLORIDA
COUNTY OF _____________

The foregoing instrument was acknowledged before me by means of ▢ physical presence or ▢ online notarization, this ______ day of ________________, 2026, by John Luczynski, as Chairman of the Board of Supervisors of West Villages Improvement District, on its behalf. He [___] is personally known to me or [___] produced ______________________________ as identification.

____
Notary Public, State of Florida

Personally Known ___________________________
OR Produced Identification ____________________
Type of Identification _______________________

4937-2560-9919.1

WITNESS:

WINCHESTER FLORIDA RANCH, LLLP, a Florida limited liability limited partnership

____
Print name:______________________

____
Print name:______________________

WITNESS:

____
Print Name: ______________________

STATE OF FLORIDA
COUNTY OF _____________

The foregoing instrument was acknowledged before me by means of ▢ physical presence or ▢ online notarization, this ______ day of _________________, 2026, by _________________, as __________________ of _________________, on its behalf. He/she [___] is personally known to me or [___] produced ________________________________ as identification.

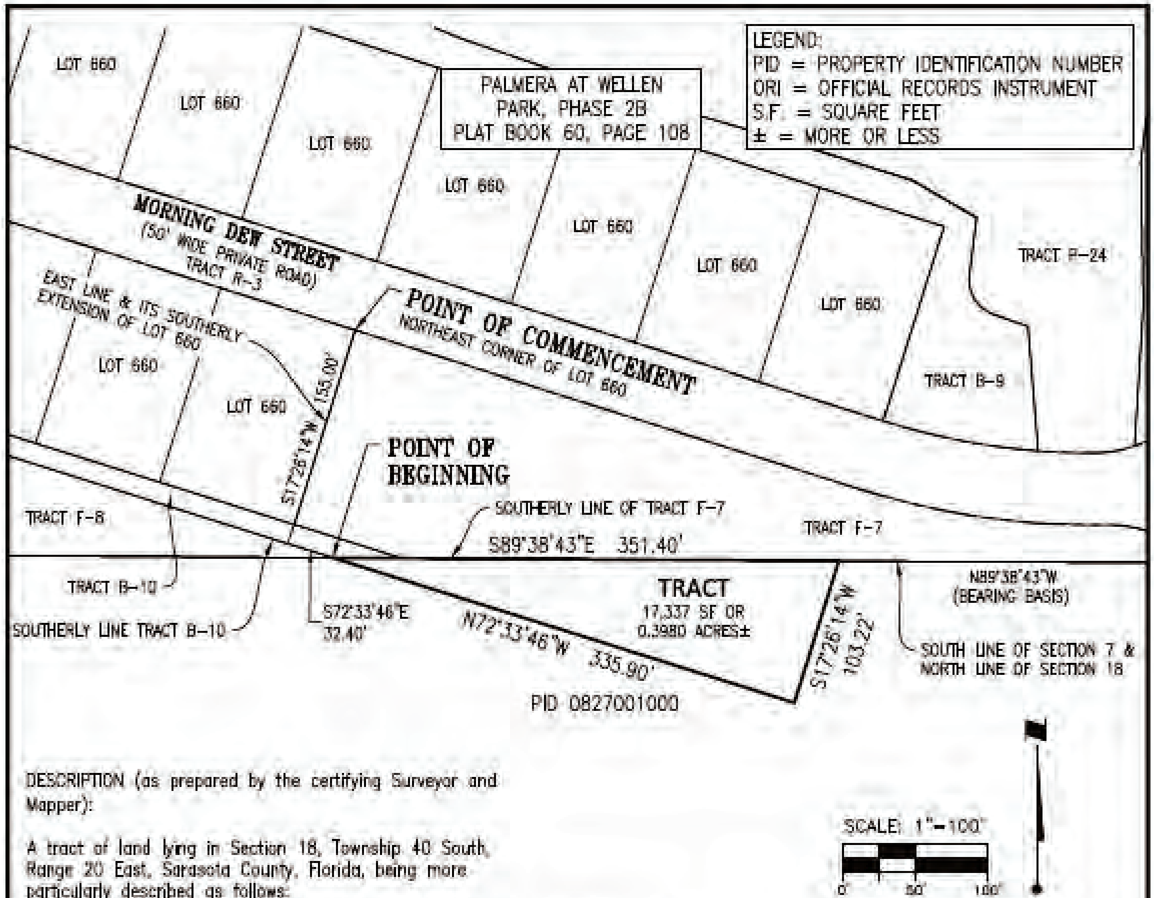
____
Notary Public, State of Florida

Personally Known _____________________________
OR Produced Identification _____________________
Type of Identification _________________________

4937-2560-9919.1

EXHIBIT A

Legal Description of the Property



DESCRIPTION (as prepared by the certifying Surveyor and Mapper):

A tract of land lying in Section 18, Township 40 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Commence at the northeast corner of Lot 660 of Palmera at Wellen Park, Phase 2B recorded in Plat Book 60, Page 108 of the Public Records of Sarasota County, Florida; thence S.17°26'14"W. along the east line & its southerly extension of said Lot 660, a distance of 155.00 feet to the southerly line of Tract B-10 of said Palmera at Wellen Park, Phase 2B; thence S.72°33'46"E. along said southerly line, a distance of 32.40 feet to a point on the south line of Section 7 and north line of Section 18; thence S89°38'43"E. along the south line of Tract B-10 and F-7 of said Palmera at Wellen Park, Phase 2B, also being the south line of section 7 and the north line of section 18, a distance of 351.40 feet; thence S.17°26'14"W., a distance of 103.22 feet; thence N.72°33'46"W., a distance of 335.90 feet to the POINT OF BEGINNING.

Containing 17,337 square feet or 0.3980 acres, more or less.

NOTES:
1. THIS SKETCH IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA SURVEYOR AND MAPPER.
2. BEARINGS SHOWN HEREON ARE RELATIVE TO THE SOUTH LINE OF SECTION 7, TOWNSHIP 40 SOUTH, RANGE 20 EAST, BEING N89°38'43"W.
3. THIS IS A SKETCH ONLY AND DOES NOT REPRESENT A FIELD SURVEY.

Joseph A Kelly Digitally signed by Joseph A Kelly Date: 2026.08.04 16:05:29 -04'00'

Joseph A. Kelly, P.S.M.
Florida Registration No. 7141

Date of Signature

This is NOT a Survey and Not valid without all sheets.

Aug 04, 2026 – 10:03:38 EDMEJIA|U:\215618113\survey\drawing\238202292v-spsk03.dwg

SKETCH & DESCRIPTION OF A TRACT OF LAND LOCATED IN SECTION 18, TOWNSHIP 40 S., RANGE 20 E., SARASOTA COUNTY, FLORIDA

Stantec

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4937-2560-9919.1

COMPOSITE EXHIBIT B

2026 Assessment Report

4937-2560-9919.1

RESOLUTION 2026-18

A RESOLUTION OF THE WEST VILLAGES IMPROVEMENT DISTRICT DECLARING SPECIAL ASSESSMENTS RELATIVE TO CERTAIN PROPERTIES ADDED TO UNIT OF DEVELOPMENT NO. 10 WITHIN THE DISTRICT; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 2004-456, *Laws of Florida*, as amended (the "Special Act") for the purpose of constructing, acquiring, and maintaining infrastructure improvements and services; and

WHEREAS, in accordance with Section 11 of the Special Act, the District previously established Unit of Development No. 10 ("Unit No. 10"); and

WHEREAS, the District previously levied debt service special assessments on all developable land within Unit No. 10 in order to secure proposed bonds to be issued to finance the construction and acquisition of public infrastructure improvements (the "Improvements") within Unit No. 10 (hereinafter, the "Debt Assessments"); and

WHEREAS, the Debt Assessments were levied and imposed in accordance with that certain *Unit of Development No. 10 Master Special Assessment Methodology Report*, dated January 11, 2024; and

WHEREAS, concurrent with the adoption of this Resolution, the District has entered into that certain *Agreement Regarding the Inclusion of Certain Real Property in Unit of Development No. 10*, dated August 13, 2026 approving the inclusion of certain acreage to the boundary of Unit No. 10 (hereinafter, the "Boundary Amendment Property"); and

WHEREAS, the District now has a need to levy and impose the Debt Assessments on the Boundary Amendment Property in proportion to the property's benefit from such Improvements; and

WHEREAS, the Board of Supervisors (the "Board") of the District accordingly hereby determines to undertake, install, plan, establish, construct or reconstruct, enlarge or extend, equip, acquire, operate, and/or maintain the Improvements within the Boundary Amendment Property as described in the District's *Unit of Development No. 10 Master Engineer's Report*, dated January 11, 2024, as amended by the *First Amendment to Unit of Development No. 10 Master Engineer's Report*, dated August 13, 2026, attached hereto as **Composite Exhibit A** and incorporated herein by reference; and

WHEREAS, it is in the best interest of the District to pay the cost of the Improvements by imposing, levying, and collecting the non-ad valorem Debt Assessments among the benefitted properties within Unit No. 10, including the Boundary Amendment Property, pursuant to Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended; and

WHEREAS, the District is empowered by Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy and collect the Debt Assessments; and

WHEREAS, the District hereby determines that benefits will accrue to the assessable real property located within the Boundary Amendment Property, the amount of those benefits, and that the Debt Assessments will be made in proportion to the benefits received as set forth in the District's *Preliminary Amended and Restated Unit of Development No. 10 Master Special Assessment Methodology Report*, dated August 13, 2026, attached hereto as **Exhibit B** and incorporated herein by reference and on file at 2501-A Burns Road, Palm Beach Gardens, Florida and 10555 Sweet Pea Street, Venice, Florida 34293 (collectively, the "District Records Office"); and

WHEREAS, the District hereby determines that the Debt Assessments to be levied will not exceed the benefit to the Boundary Amendment Property.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

1. Debt Assessments shall be levied to defray the cost of the Improvements.

2. The nature and general location of, and plans and specifications for, the Improvements planned for Unit No. 10, including for the Boundary Amendment Property, are described in **Composite Exhibit A**, which is on file at the District Records Office. **Exhibit B** is also on file and available for public inspection at the same location.

3. The total estimated cost of the Improvements is $98,600,000.00 (the "Estimated Cost").

4. The Debt Assessments will defray approximately $120,000,000, which includes the Estimated Cost, plus financing-related costs, capitalized interest, debt service reserve and contingency.

5. The manner in which the Debt Assessments shall be apportioned and paid is set forth in **Exhibit B**, including provisions for supplemental assessment resolutions.

6. The Debt Assessments shall be levied on all lots and lands within the Boundary Amendment Property adjoining and contiguous or bounding and abutting upon such improvements or specially benefitted thereby and further designated by the assessment plat hereinafter provided for.

7. There is on file, at the District Records Office, an assessment plat showing the Boundary Amendment Property which is to be assessed, with certain plans and specifications describing the Improvements and the Estimated Cost of the Improvements, all of which shall be open to inspection by the public.

8. Commencing with the year in which the Debt Assessments are certified for collection, the Debt Assessments shall be paid in not more than thirty (30) annual installments. The Debt Assessments may be payable at the same time and in the same manner as are ad-valorem taxes and collected pursuant to Chapter 197, *Florida Statutes*; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Debt Assessments is not available to the District in any year, or if determined by the District to be in its best interest, the Debt Assessments may be collected as is otherwise permitted by law.

9. The District Manager has caused to be made a preliminary assessment roll, in accordance with the method of assessment described in **Exhibit B** hereto, which shows the lots and lands within the Boundary Amendment Property to be assessed, the amount of benefit to and the Debt Assessments against each lot or parcel of land and the number of annual installments into which the assessment may be divided, which assessment roll is hereby adopted and approved as the District's preliminary assessment roll.

10. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the Debt Assessments relative to the Boundary Amendment Property or the making of the Improvements, the cost thereof, the manner of payment therefor, or the amount thereof to be assessed against the Boundary Amendment Property as improved.

11. The District Manager is hereby directed to cause this Resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within Sarasota County and to provide such other notice as may be required by law or desired in the best interests of the District.

12. Nothing herein shall affect the Debt Assessments previously levied and imposed by the District.

13. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of August 2026.

ATTEST:	**WEST VILLAGES IMPROVEMENT DISTRICT**
_______________________________	_______________________________
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Composite Exhibit A: *Unit of Development No. 10 Master Engineer's Report*, dated January 11, 2024, and *First Amendment to Unit of Development No. 10 Master Engineer's Report*, dated August 13, 2026

Exhibit B: *Preliminary Amended and Restated Unit of Development No. 10 Master Special Assessment Methodology Report*, dated August 13, 2026

Composite Exhibit A

Preliminary *Unit of Development No. 10 Master Engineer's Report,*
dated January 11, 2024
and
First Amendment to Unit of Development No. 10 Master Engineer's Report,
dated August 13, 2026

WEST VILLAGES IMPROVEMENT DISTRICT

Unit of Development No. 10
Master Engineer's Report

JANUARY 11, 2024

SUBMITTED BY
Dewberry Engineers Inc.
2201 Cantu Court
Suite 107
Sarasota, Florida
Phone: 813.327.7044
Contact: Giacomo Licari

SUBMITTED TO
West Villages Improvement District
19503 S. West Villages Parkway Suite #A3
Venice, Florida 34293
Phone: 941.244.2703

Master Engineer's Report

Table of Contents

Table of Tables

Table of Exhibits

1. GENERAL

The West Villages Improvement District ("WVID") was created by and operates under Chapter 2004-456, Laws of Florida, as amended (the "Act") and operates pursuant to the Act and applicable provisions of Chapter 298, Florida Statutes and other Florida law. WVID was created to construct, operate, and maintain public works and utilities including water, sewer, drainage, irrigation, water management, parks, recreational facilities, roadway, or related activities, as more particularly described in Chapter 2004-456, Laws of Florida.

2. PURPOSE AND SCOPE

The purpose of this Master Engineer's Report ("Report") is to present the nature and extent of the improvements that may be constructed or acquired by WVID for and on behalf of the Unit of Development No. 10 ("Unit No. 10" or "Project"). These improvements will thereafter be owned, operated, and/or maintained by either WVID or another legally empowered governmental entity.

The text of this Report generally describes the existing land within Unit No. 10 and the proposed improvements and recommendations. This Report is not intended to be used for exact representation or for construction purposes since detailed construction documents for all of the proposed improvements have not yet been finalized.

3. LANDS IN UNIT OF DEVELOPMENT NO. 10

An Aerial Location Map showing the location of Unit No. 10 is included as Exhibit B. The legal description(s) and sketch(es) are included as Exhibit A and reflect the lands included in Unit No. 10. These lands total approximately 878.3 acres.

4. EXISTING CONDITIONS

4.1 Topography

The area within Unit No. 10 is relatively flat with site elevations ranging from approximately nine (9) feet to fifteen (15) feet. The land within Unit No. 10 is primarily undeveloped pasture and rangelands, upland pine flatwood, and wetlands.

4.2 Soil and Vegetation

Based on the 1991 Soil Survey of Sarasota County, Florida, prepared by the United States Department of Agriculture (USDA) Soil Conservation Service (SCS), the predominant surficial soil types within Unit No. 10 are identified as SCS Soil No. 10, EauGallie and Myakka Fine Sands, SCD Soils No. 22, Holopaw fine sand, SCS Soils No. 31, Pineda Fine Sand, and Pople Fine Sands. SCS Soil No. 10 is a nearly level, poorly drained soil that can be made up entirely of EauGallie and similar soils, entirely Myakka and similar soils, or a combination of EauGallie, Myakka and other soils. Typically, the EauGallie soil has a surface layer of black fine sand with a subsurface layer of gray fine sand to a depth of about 22 inches. The surface layer of the Myakka soil is typically dark grayish brown fine sand about 6 inches thick while the subsurface layer is light gray fine sand about 18 inches thick. Pineda Fine Sand is a nearly level, poorly drained soil. Typically, the surface and subsurface layers are grey fine sands totaling approximately 22 inches thick. The subsoil consists of an upper layer of 14 inches of brown fine sand and a lower layer of 12 inches of mottled, light brownish gray fine sandy loam. Pople Fine Sand is nearly level, poorly drained soil on low hammocks and in poorly defined drainageways and broad sloughs. Typically, the surface layer is very dark grayish brown fine sand approximately four (4) inches thick. The subsurface layer is light brownish gray fine sand approximately three (3) inches thick. The subsoil is brown and brownish yellow fine sand in the upper 21-inches and gray fine sandy loam in the lower 28-inches.

The property within Unit No. 10 currently consists of various vegetative communities comprised of both upland and wetland habitats. Several of the vegetation communities have been modified as a result of onsite agricultural activities including ditching and fire suppression. Areas that were historically extensive open forests or wiregrass prairies have since become heavily forested or have been cleared for cattle grazing and commercial nursery. Extensive ditching has also altered the hydrology of several of the wetland systems onsite, particularly where the ditches bisect wetlands or are adjacent to wetlands.

4.3 Land Use and Zoning

Unit No. 10 is located within the City of North Port, Florida ("City"). The land within the boundary of Unit No. 10 is currently being designed and prepared for development review and approval with the City. It is expected that the City will approve uses compatible with the adopted Comprehensive Land Use Plan ("CLUP").

5. INFRASTRUCTURE PLANS

5.1 Public Infrastructure Improvements

WVID has formed Unit No. 10 to finance infrastructure design and construction to provide public infrastructure for Unit No. 10 and its ultimate property owners.

The improvements for Unit No. 10 will be consistent with the CLUP and implementing ordinances, studies, plans, and may include:

- Public roadways, including thoroughfares, arterial, collector, or local streets;
- Drainage and stormwater improvements;
- Water and sewer facilities;
- Irrigation facilities;
- Public roadway landscape, lighting, signage, and furnishings;
- Entry features; and
- Consulting and contingencies.

Access to the Project will be provided via River Road, US 41, West Villages Parkway, Preto Boulevard, Manasota Beach Road, and Playmore Drive. Potable water and sanitary sewer services will be provided by the City.

5.2 Permitting

Required permits, approved and proposed, are summarized in Table 5.1. It is our opinion that there are no technical reasons existing at this time that would prohibit the permitting and construction of the planned infrastructure, subject to continued compliance with agency criteria and conditions of the already approved plans and permits.

Permits necessary to complete the Project have either been obtained as described below, or in our opinion, are obtainable from the permitting agencies, subject to reasonable, normal, and customary permit conditions.

The remainder of this page has been left intentionally blank.

Table 5.1 Permitting Status

Permitting Status		
PERMIT	PERMIT NUMBERS	DATE APPROVED
Manasota Beach Rd – From Preto Boulevard to River Road, including sections of Preto Boulevard and West Villages Parkway	INF 20-036	06/16/2020
Wastewater Treatment Plant	FDEP FLA B07114-001-DWIR MAS 17-168	3/17/2020
Water Treatment Plant	FDEP FLA 984841-001-DWIP	09/20/2017
Parks/Government	TBD	TBD
Various Water Management Improvements	INF-15-153/ SCP-15-122	10/04/2016
Manasota Beach Rd. Extension		
SWFWMD ERP	864613 / 43032522.114	06/26/2023
CONP INF - Construction Permit	INF-23-034	06/16/2023
CONP SCP - Construction Permit	SCP-23-035	06/16/2023
FDEP Water Permit	0208589-255-DSGP	05/23/2023
FDEP Wastewater Permit	CS58-435524	06/01/2023
Preto Boulevard South Extension		
SWFWMD ERP	857117 / 43032522.102	01/10/2023
CONP INF - Construction Permit	INF-22-222	01/28/2023
CONP SCP - Construction Permit	SCP-22-224	01/28/2023
FDEP Water Permit	0208589-252-DSGP	03/31/2023
FDEP Wastewater Permit	CS58-432586	
Village I Neighborhood Improvements Phase 1		
SWFWMD ERP - Mass Grading	867347 / 43032522.112	10/04/2023
CONP INF - Construction Permit	INF-23-067	08/17/2023
CONP SCP - Construction Permit	SCP-23-068	08/17/2023
SWFWMD ERP - Construction Plans	867347 / 43032522.112	10/04/2023
FDEP Water Permit	0208589-265-DGSP	10/04/2023
FDEP Wastewater Permit	CS58-440364	10/16/2023
Village I Neighborhood Improvements Phase 2		
SWFWMD ERP - Mass Grading	867347 / 43032522.112	10/04/2023
CONP Mass Grading INF Permit	TBD	TBD
CONP INF - Construction Permit	TBD	TBD
SWFWMD ERP - Construction Plans	TBD	TBD
FDEP Water Permit	TBD	TBD
FDEP Wastewater Permit	TBD	TBD

5.3 Estimated Costs of Improvements

Table 5.2 lists the components of the planned improvements for Unit No. 10, together with their estimated costs of design and construction. The table also includes an estimate of administrative, consulting, engineering, legal and other fees, and contingencies associated with the improvements.

Table 5.2 Estimated Costs of Improvements

Estimated Costs of Improvements (2023 Dollars)	
IMPROVEMENTS	ESTIMATED COSTS
Collector and Arterial Roads (See Note 1)	$21,100,000.00
Wastewater Treatment Plant (Pro Rata Share – See Notes 2 and 3)	$6,700,000.00
Water Treatment Plant (Pro Rata Share – See Notes 2 and 3)	$4,800,000.00
Master Water Management	$200,000.00
Parks/Government	$200,000.00
Consultants and Administration (15%)	$5,000,000.00
Subtotal	$38,000,000.00
Village I Phase 1 Neighborhood Improvements	
Earthwork	$10,700,000.00
Drainage and Stormwater	$8,000,000.00
Potable Water	$2,800,000.00
Wastewater	$4,500,000.00
Master Irrigation	$1,600,000.00
Consultants and Administration (15%)	$4,100,000.00
Subtotal	$31,700,000.00
Village I Phase 2 Neighborhood Improvements	
Earthwork	$9,800,000.00
Drainage and Stormwater	$7,200,000.00
Potable Water	$2,600,000.00
Wastewater	$4,100,000.00
Master Irrigation	$1,400,000.00
Consultants and Administration (15%)	$3,800,000.00
Subtotal	$28,900,000.00
Total	$98,600,000.00

Note 1 – Roadway costs include roads, potable water, sanitary sewer, irrigation, drainage, landscaping, and street lighting.

Note 2 – Costs of the wastewater treatment plant and water treatment plant are Unit No. 10's estimated pro rata share of the plant's usage.

Note 3 – Costs are rounded to the nearest $1 million.

6. MAINTENANCE RESPONSIBILITIES

6.1 Public Infrastructure Improvements

Maintenance and operational responsibilities of the Project will include the following:

1. Maintenance and operation of the potable water and sanitary sewer systems will be the responsibility of the City;
2. Maintenance and operation of the stormwater management system will be the responsibility of the WVID;
3. Maintenance and operation of the collector and arterial roadway, sidewalk, and landscaping improvements will be the responsibility of WVID, City, or FDOT depending on the ownership of the road; and
4. Maintenance of parks or government projects will be the responsibility of the WVID or City.

7. SUMMARY AND CONCLUSION

The improvements, as outlined, are necessary for the functional development of the Project, which is being designed in accordance with current governmental regulatory requirements. The Project will serve its intended function provided the construction is in substantial compliance with the design. Items of construction for the Project are based upon current development plans.

8. ENGINEER'S CERTIFICATION

It is our professional opinion that the infrastructure costs provided herein for the WVID improvements for the Project are reasonable to complete the construction of the infrastructure described herein and that these infrastructure improvements will benefit and add value to the WVID. These estimated costs are based upon prices currently being experienced for similar items of work in southwest Florida and expected inflation in the future. Actual costs may vary based on final engineering, planning, and approvals from regulatory agencies.

I hereby certify that the foregoing is a true and correct copy of the Master Engineer's Report for the WVID.

Giacomo Licari, P.E.
Florida Registration No. 72415

EXHIBIT A
(Not A Survey)

DESCRIPTION:

A parcel of land lying in Sections 5, 6, 7, and 8, Township 40 South, Range 20 East, Sarasota County, Florida, and being more particularly described as follows:

BEGIN at the Southwest corner of said Section 7; run thence along the West boundary thereof the following two (2) courses: 1) N.00°54'18"E., a distance of 2622.54 feet; 2) N.00°05'37"E., a distance of 2689.29 feet to the Southwest corner of said Section 6; thence along the West boundary thereof, N.00°08'44"E., a distance of 2164.18 feet to the Southwest corner of lands described in Official Records Instrument Number 2004012753, of the Public Records of Sarasota County, Florida; thence along the Southerly boundary of said lands described in Official Records Instrument Number 2004012753, the following twenty-one (21) courses: 1) Easterly, 250.26 feet along the arc of a non-tangent curve to the right having a radius of 633.03 feet and a central angle of 22°39'03" (chord bearing N.80°07'10"E., 248.63 feet) to a point of compound curvature; 2) Easterly, 108.46 feet along the arc of a compound curve to the right having a radius of 174.77 feet and a central angle of 35°33'31" (chord bearing S.70°46'33"E., 106.73 feet) to a point of compound curvature; 3) Southeasterly, 152.31 feet along the arc of a compound curve to the right having a radius of 280.04 feet and a central angle of 31°09'43" (chord bearing S.37°24'56"E., 150.44 feet) to a point of reverse curvature; 4) Easterly, 284.27 feet along the arc of a reverse curve to the left having a radius of 103.32 feet and a central angle of 157°38'36" (chord bearing N.79°20'38"E., 202.72 feet) to a point of reverse curvature; 5) Northeasterly, 286.87 feet along the arc of a reverse curve to the right having a radius of 206.41 feet and a central angle of 79°37'44" (chord bearing N.40°20'12"E., 264.33 feet) to a point of compound curvature; 6) Easterly, 224.87 feet along the arc of a compound curve to the right having a radius of 255.42 feet and a central angle of 50°26'37" (chord bearing S.74°37'38"E., 217.68 feet); 7) S.79°48'26"E., a distance of 101.21 feet; 8) N.69°47'28"E., a distance of 238.17 feet to a point of non-tangent curvature; 9) Easterly, 327.48 feet along the arc of a non-tangent curve to the left having a radius of 565.61 feet and a central angle of 33°10'24" (chord bearing N.76°20'49"E., 322.92 feet) to a point of reverse curvature; 10) Easterly, 232.70 feet along the arc of a reverse curve to the right having a radius of 224.35 feet and a central angle of 59°25'43" (chord bearing N.89°28'28"E., 222.41 feet); 11) S.59°49'31"E., a distance of 155.45 feet to a point of non-tangent curvature; 12) Easterly, 154.51 feet along the arc of a non-tangent curve to the left having a radius of 238.12 feet and a central angle of 37°10'44" (chord bearing S.79°24'02"E., 151.82 feet) to a point of non-tangent curvature; 13) Southeasterly, 454.31 feet along the arc of a non-tangent curve to the right having a radius of 912.50 feet and a central angle of 28°31'33" (chord bearing S.29°07'59"E., 449.63 feet); 14) S.71°12'24"E., a distance of 151.95 feet to a point of curvature; 15) Easterly, 224.43 feet along the arc of a tangent curve to the left having a radius of 407.21 feet and a central angle of 31°34'41" (chord bearing S.86°59'44"E., 221.60 feet) to a point of compound curvature; 16) Northeasterly, 103.45 feet along the arc of a compound curve to the left having a radius of 100.00 feet and a central angle of 59°16'15" (chord bearing N.47°34'48"E., 98.90 feet) to a point of reverse curvature; 17) Easterly, 394.90 feet along the arc of a reverse curve to the right having a radius of 202.10 feet and a central angle of 111°57'19" (chord bearing N.73°55'20"E., 335.01 feet); 18) N.86°22'25"E., a distance of 63.92 feet; 19) S.09°41'57"E., a distance of 205.89 feet; 20) S.69°24'57"E., a distance of 583.03 feet; 21) S.89°13'11"E., a distance of 1512.38 feet to the Southeast corner of aforesaid lands described in Official Records Instrument Number 2004012753, also being a point on the West boundary of SOLSTICE PHASE ONE, according to the plat thereof, recorded in Plat Book 55, Page 380, of the Public Records of Sarasota County, Florida; thence along said West boundary of SOLSTICE PHASE ONE, S.01°26'06"E., a distance of 257.85 feet to the Southwest corner thereof; thence S.38°34'47"W., a distance of 130.00 feet; thence S.51°25'13"E., a distance of 1592.03 feet; thence S.38°34'47"W., a distance of 370.81 feet; thence southerly, 356.49 feet along the arc of a tangent curve to the left having a radius of 300.00 feet and a central angle of 68°05'06" (chord bearing S.04°32'15"W., 335.88 feet); thence southeasterly, 866.02 feet along the arc of a reverse curve to the right having a radius of 8635.45 feet and a central angle of 05°44'46" (chord bearing S.26°20'26"E., 865.66 feet) to a point on the Northerly boundary of PRETO BOULEVARD SOUTH EXTENSION, PLAT No.1, according to the plat thereof, recorded in Plat Book 57, Page 282, of the Public Records of Sarasota County, Florida;

NOTES:
1) See sheet 2 for continued description and surveyors' notes.
2) See sheet 3 for overall.
3) See sheets 4-11 for sketch detail.

JOB :	Wellen Park Village I
DRAWN: NMV	DATE: 09/07/23 CHECKED: MC
Prepared For:	Mattamy Homes

Revisions

DATE	DESCRIPTION	DRAWN

David A. Williams LS6423

West Florida
213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Fax: (813) 248-2266
www.geopointsurvey.com
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

EXHIBIT A
(Not A Survey)

DESCRIPTION CONTINUED:
thence along said Northerly boundary and the Westerly boundary thereof the following ten (10) courses: 1) southwesterly, 254.34 feet along the arc of a non-tangent curve to the right having a radius of 2135.00 feet and a central angle of 06°49'32" (chord bearing S.63°25'17"W., 254.19 feet); 2) S.66°50'03"W., a distance of 467.65 feet; 3) westerly, 510.02 feet along the arc of a tangent curve to the right having a radius of 2085.00 feet and a central angle of 14°00'55" (chord bearing S.73°50'31"W., 508.75 feet); 4) southwesterly, 1648.37 feet along the arc of a reverse curve to the left having a radius of 1215.00 feet and a central angle of 77°43'55" (chord bearing S.41°59'01"W., 1524.83 feet); 5) S.03°07'03"W., a distance of 574.98 feet; 6) southerly, 1135.41 feet along the arc of a tangent curve to the left having a radius of 2315.00 feet and a central angle of 28°06'04" (chord bearing S.10°55'59"E., 1124.06 feet); 7) southerly, 429.50 feet along the arc of a reverse curve to the right having a radius of 960.00 feet and a central angle of 25°38'03" (chord bearing S.12°09'59"E., 425.93 feet); 8) S.00°39'02"W., a distance of 21.74 feet; 9) southerly, 359.76 feet along the arc of a tangent curve to the left having a radius of 1090.00 feet and a central angle of 18°54'39" (chord bearing S.08°48'17"E., 358.13 feet); 10) S.18°15'37"E., a distance of 103.58 feet to a point on the South boundary of said Section 7; thence along said South boundary the following two (2) courses: 1) N.89°38'43"W., a distance of 2161.34 feet; 2) N.89°38'12"W., a distance of 2674.87 feet to the **POINT OF BEGINNING**.

Containing 878.304 acres, more or less.

SURVEYORS NOTES:
1) Bearings shown hereon are based on the West boundary of Section 6, Township 40 South, Range 20 East, Sarasota County, Florida, having a Grid bearing of N.00°08'44"W. The Grid Bearings as shown hereon refer to the State Plane Coordinate System, North American Horizontal Datum of 1983 (NAD 83-2011 Adjustment) for the West Zone of Florida.

2) This document has been electronically signed and sealed pursuant to Rule 5J-17.062, Section 472.027 of the Florida Statutes. The seal appearing on this document was authorized by the signing surveyor. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.

3) See sheet 3 for overall.

4) See sheets 4-11 for sketch details.

See Sheet 1 for Signature & Revisions

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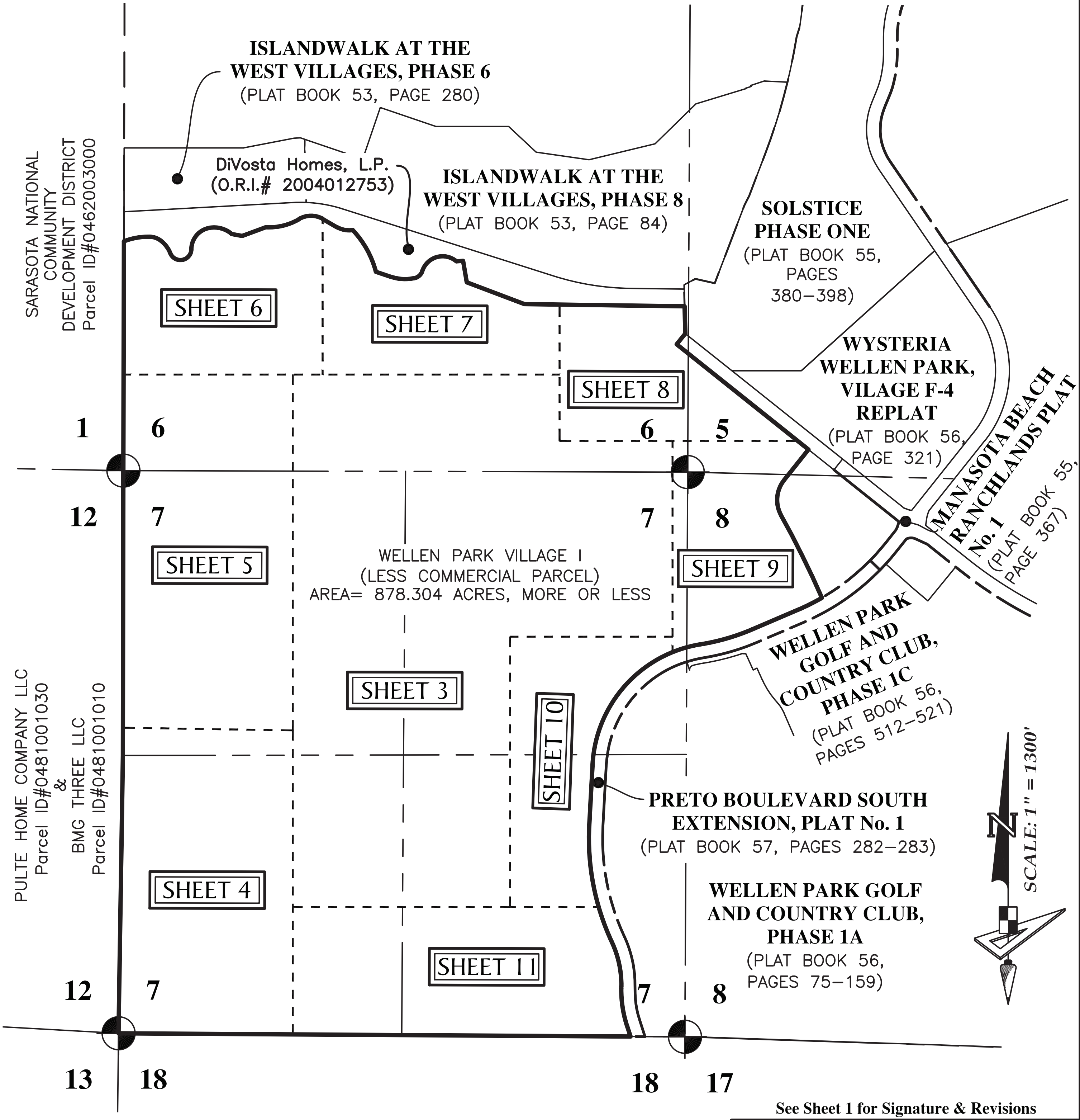

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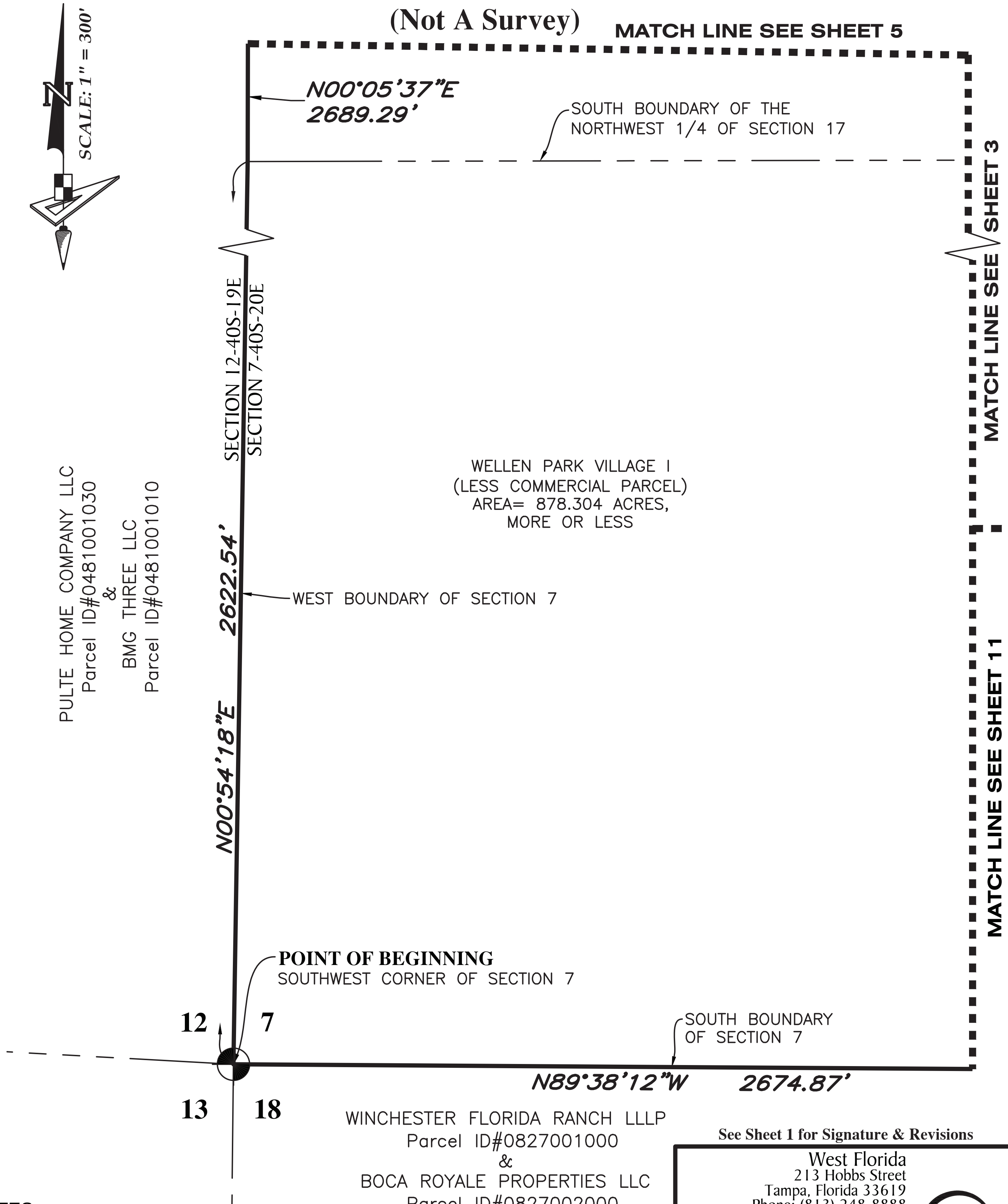

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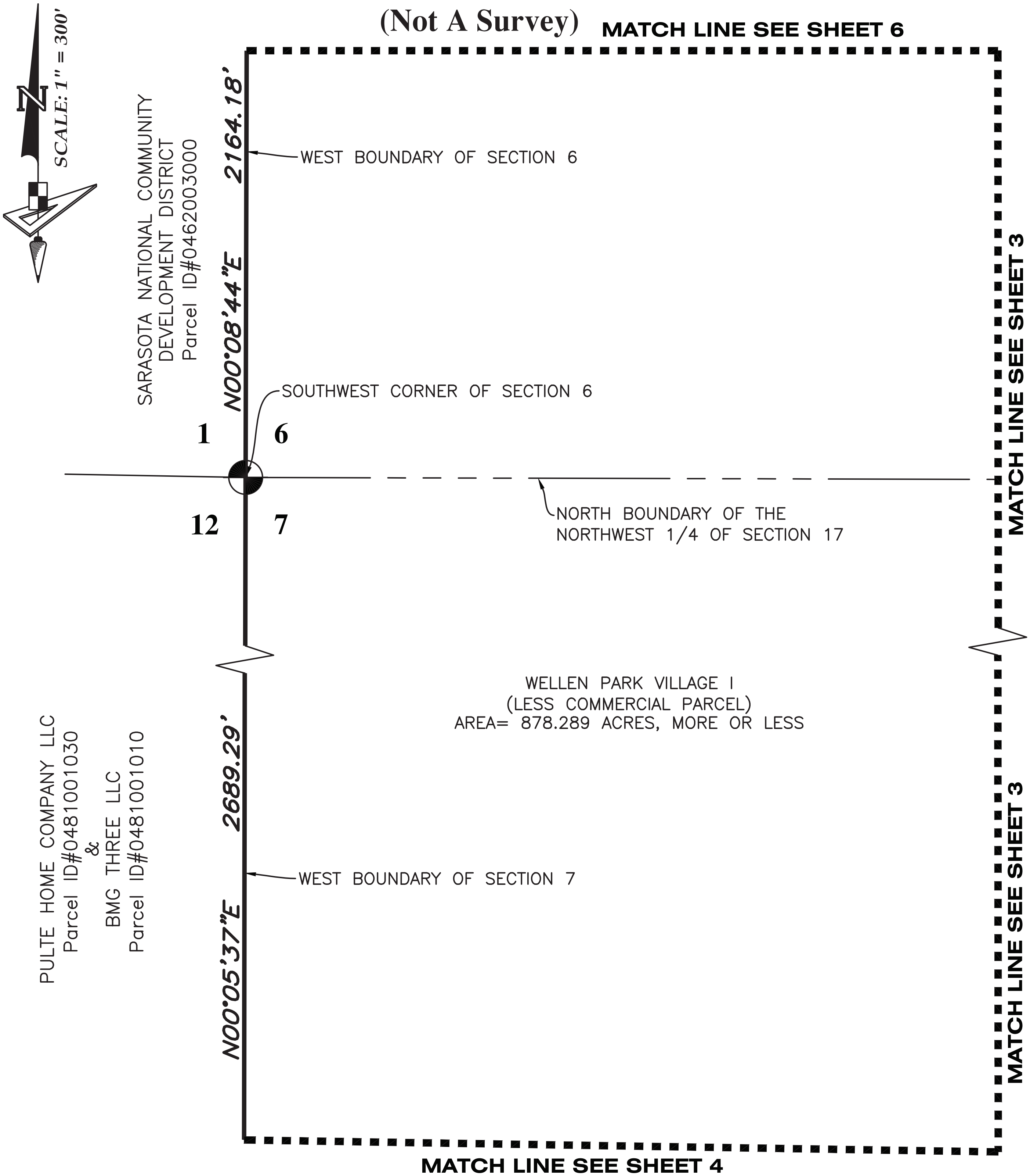

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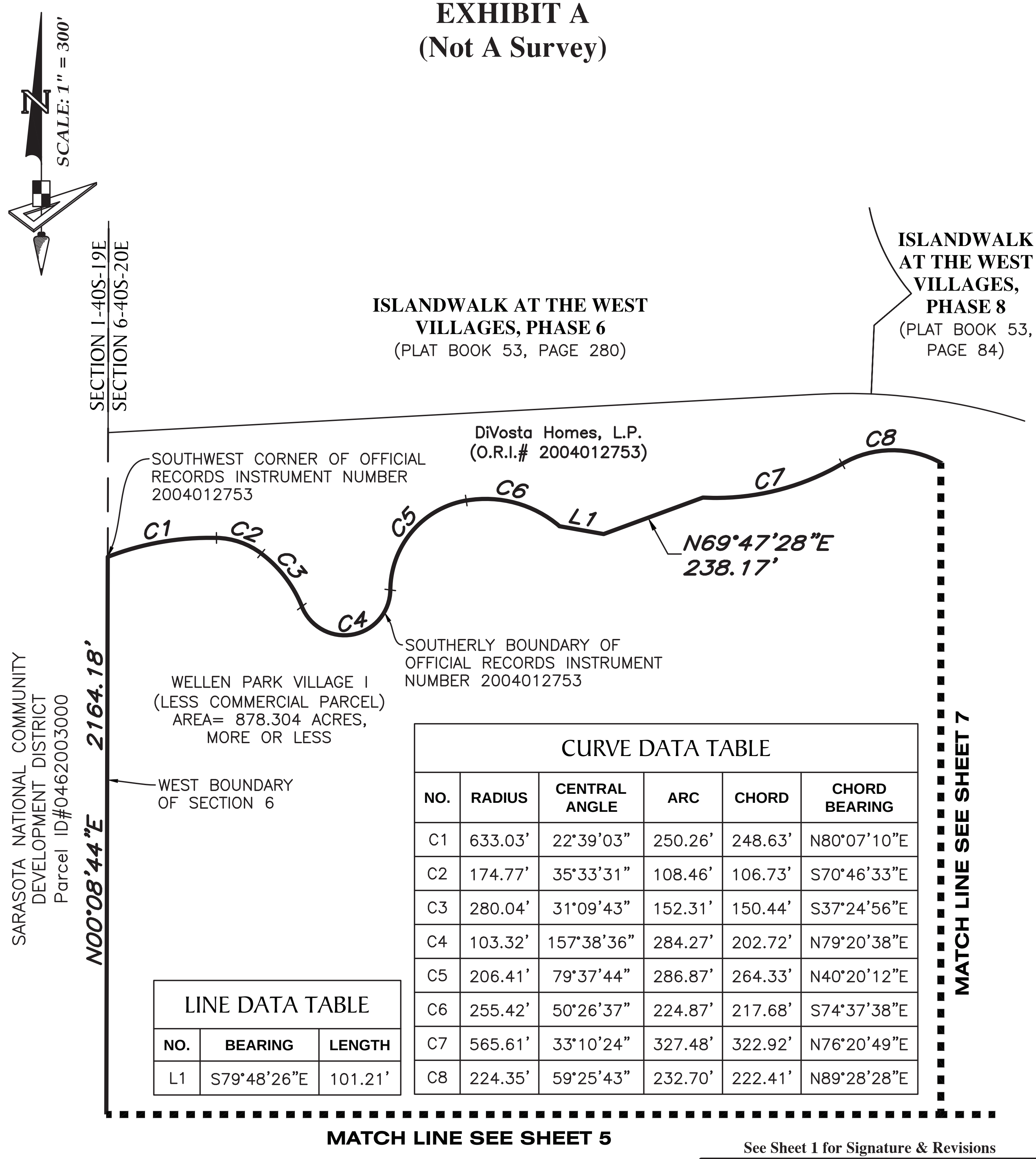

CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C1	633.03'	22°39'03"	250.26'	248.63'	N80°07'10"E
C2	174.77'	35°33'31"	108.46'	106.73'	S70°46'33"E
C3	280.04'	31°09'43"	152.31'	150.44'	S37°24'56"E
C4	103.32'	157°38'36"	284.27'	202.72'	N79°20'38"E
C5	206.41'	79°37'44"	286.87'	264.33'	N40°20'12"E
C6	255.42'	50°26'37"	224.87'	217.68'	S74°37'38"E
C7	565.61'	33°10'24"	327.48'	322.92'	N76°20'49"E
C8	224.35'	59°25'43"	232.70'	222.41'	N89°28'28"E

LINE DATA TABLE

NO.	BEARING	LENGTH
L1	S79°48'26"E	101.21'

See Sheet 1 for Signature & Revisions

NOTES:
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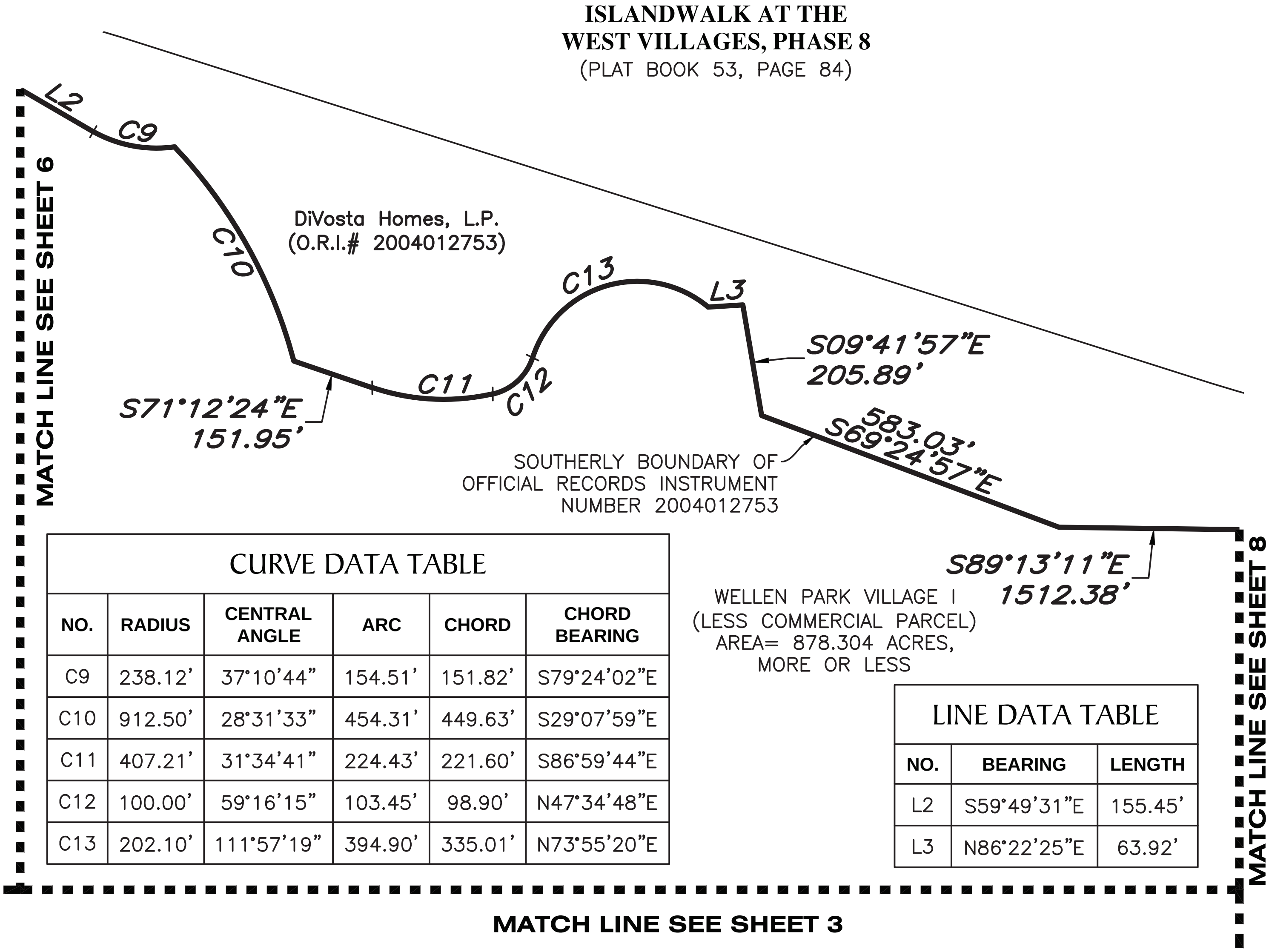

CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C9	238.12'	37°10'44"	154.51'	151.82'	S79°24'02"E
C10	912.50'	28°31'33"	454.31'	449.63'	S29°07'59"E
C11	407.21'	31°34'41"	224.43'	221.60'	S86°59'44"E
C12	100.00'	59°16'15"	103.45'	98.90'	N47°34'48"E
C13	202.10'	111°57'19"	394.90'	335.01'	N73°55'20"E

LINE DATA TABLE

NO.	BEARING	LENGTH
L2	S59°49'31"E	155.45'
L3	N86°22'25"E	63.92'

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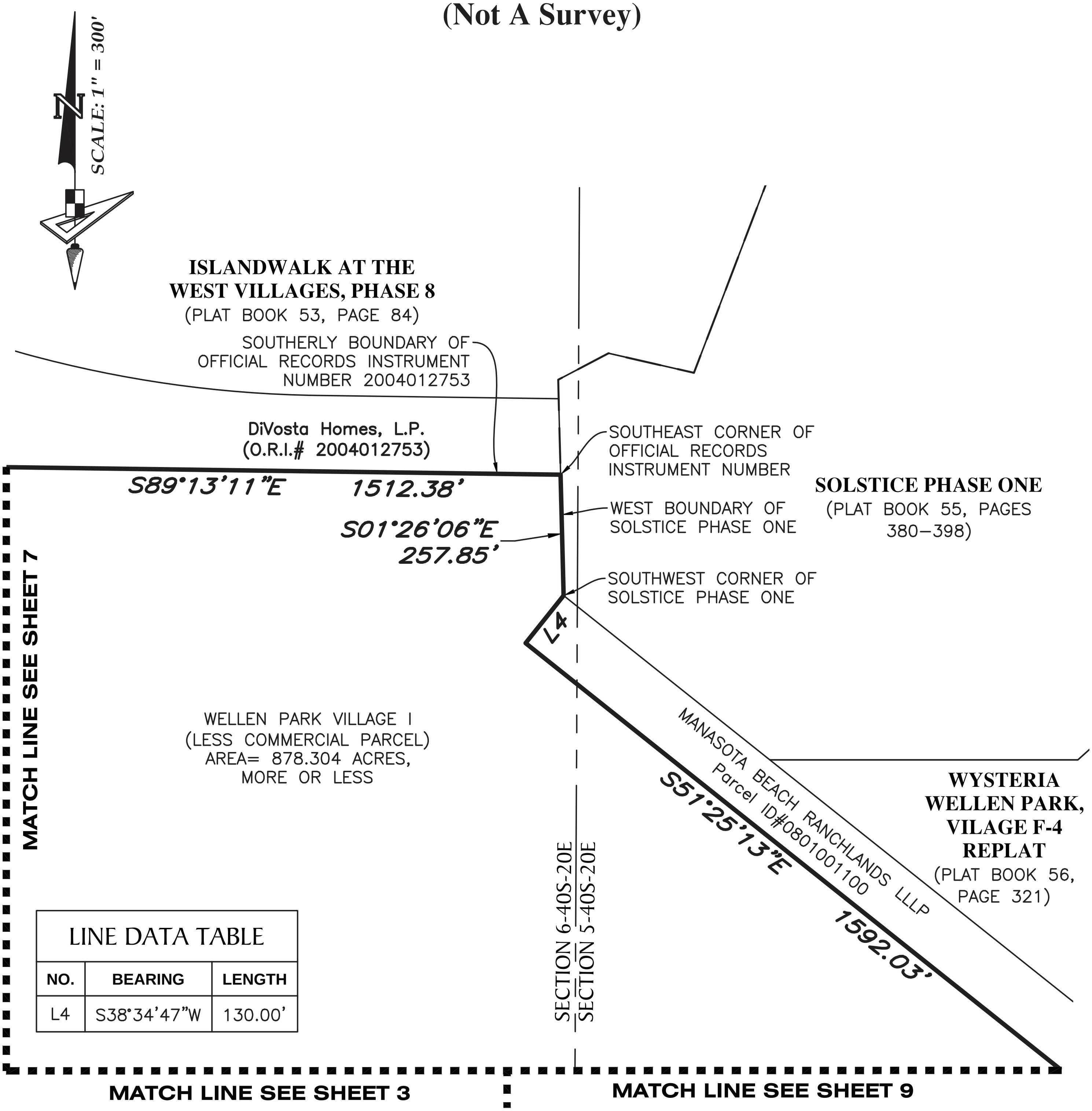

LINE DATA TABLE

NO.	BEARING	LENGTH
L4	S38°34'47"W	130.00'

See Sheet 1 for Signature & Revisions

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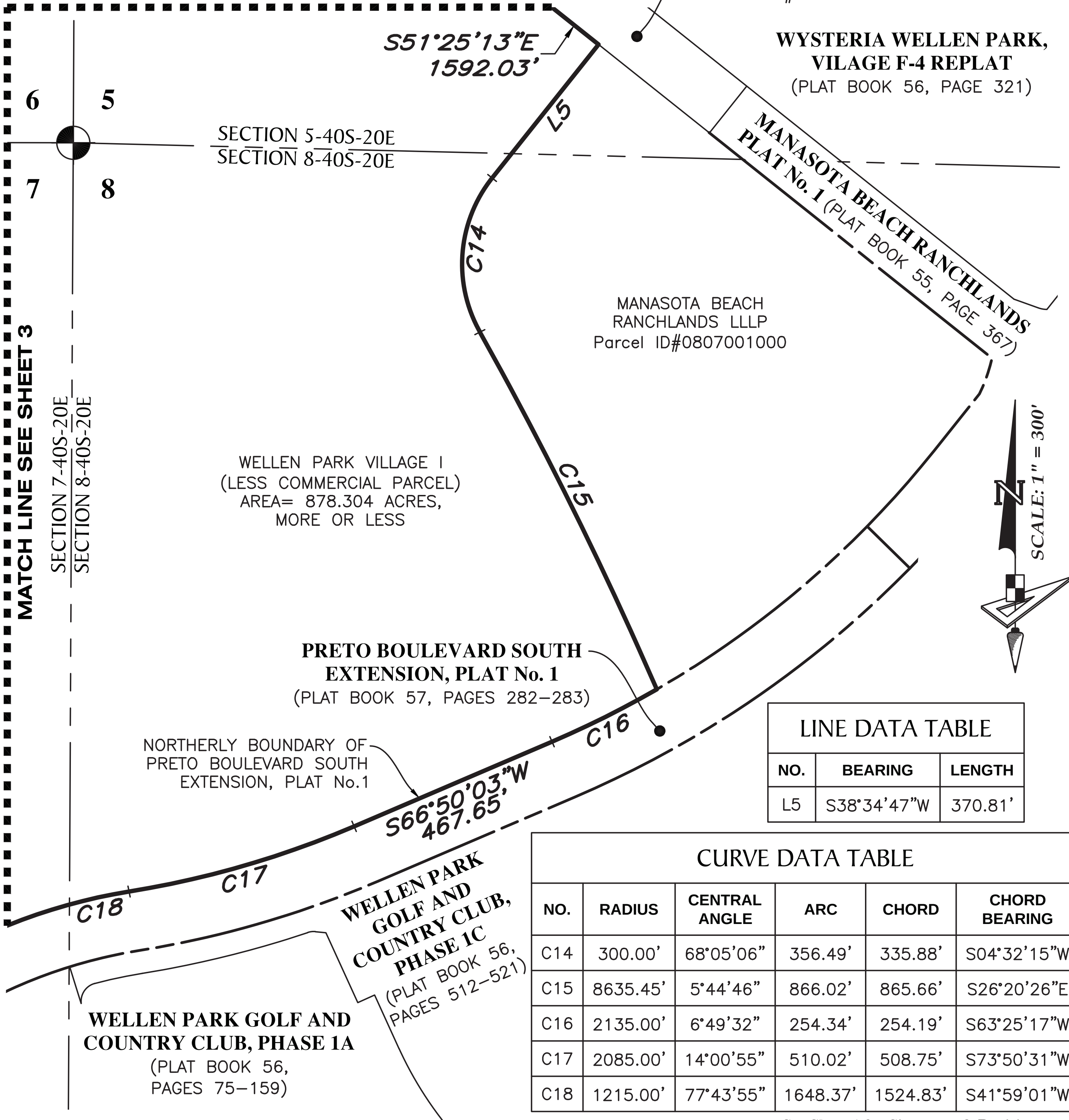
FILE PATH: P:\WELLEN PARK\VILLAGE I (PALMERA AT WELLEN PARK)\DESCRIPTION\WELLEN PARK VIL I-D&S.DWG LAST SAVED BY: NAYARAV

EXHIBIT A
(Not A Survey)

MATCH LINE SEE SHEET 8



LINE DATA TABLE

NO.	BEARING	LENGTH
L5	S38°34'47"W	370.81'

CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C14	300.00'	68°05'06"	356.49'	335.88'	S04°32'15"W
C15	8635.45'	5°44'46"	866.02'	865.66'	S26°20'26"E
C16	2135.00'	6°49'32"	254.34'	254.19'	S63°25'17"W
C17	2085.00'	14°00'55"	510.02'	508.75'	S73°50'31"W
C18	1215.00'	77°43'55"	1648.37'	1524.83'	S41°59'01"W

See Sheet 1 for Signature & Revisions

NOTES:
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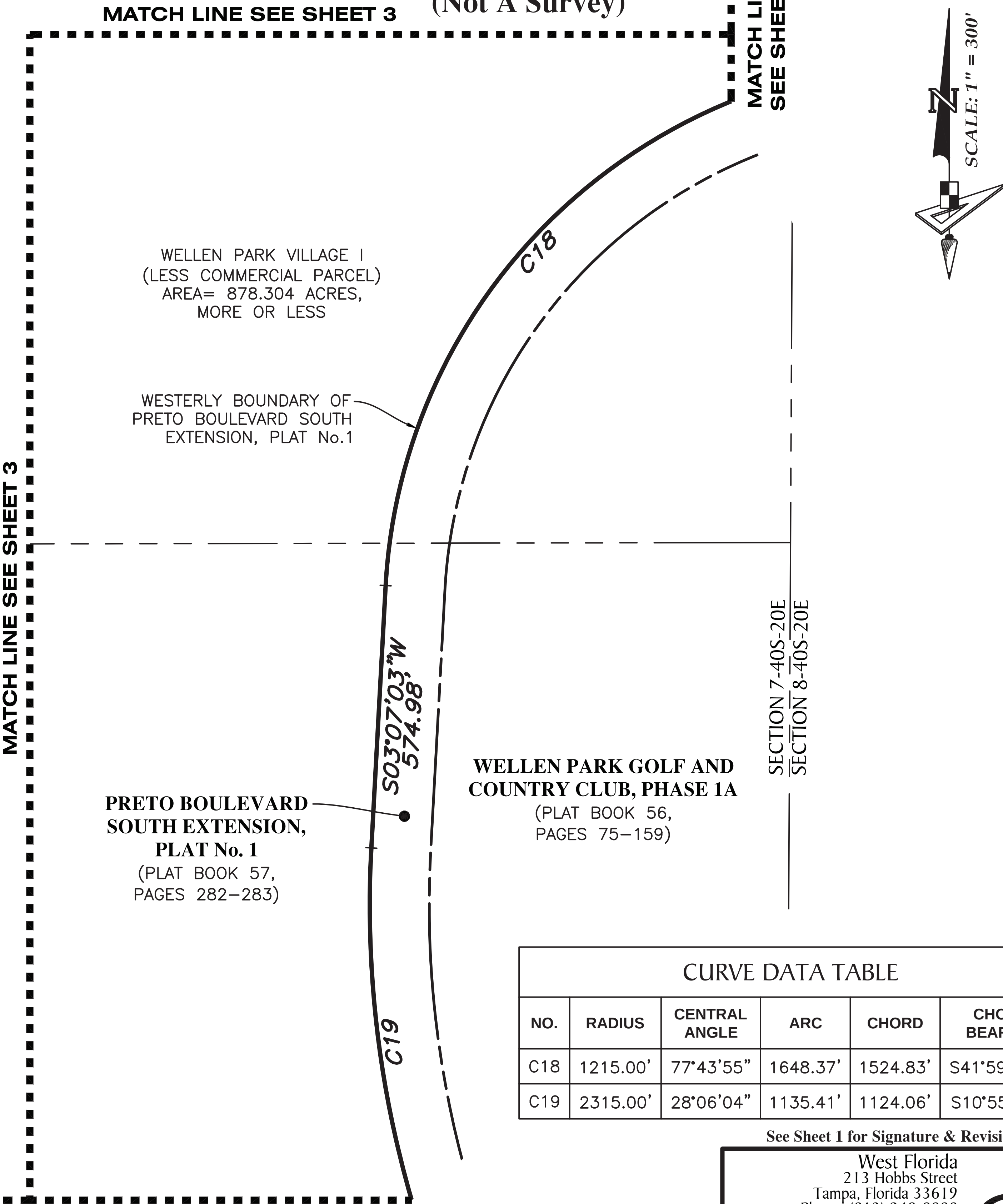

CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C18	1215.00'	77°43'55"	1648.37'	1524.83'	S41°59'01"W
C19	2315.00'	28°06'04"	1135.41'	1124.06'	S10°55'59"E

See Sheet 1 for Signature & Revisions

NOTES:
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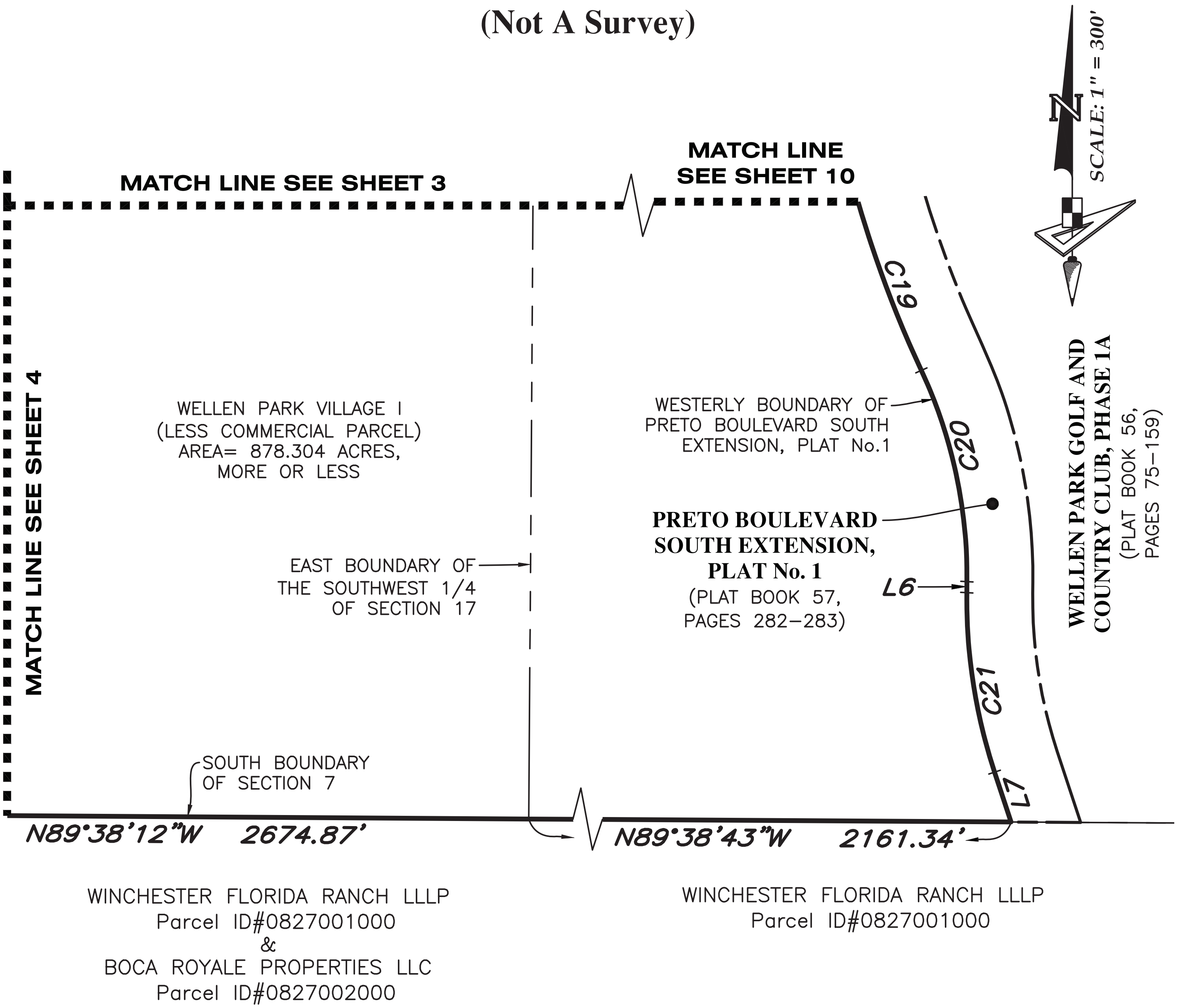


LINE DATA TABLE

NO.	BEARING	LENGTH
L6	S00°39'02"W	21.74'
L7	S18°15'37"E	103.58'

CURVE DATA TABLE

NO.	RADIUS	CENTRAL ANGLE	ARC	CHORD	CHORD BEARING
C19	2315.00'	28°06'04"	1135.41'	1124.06'	S10°55'59"E
C20	960.00'	25°38'03"	429.50'	425.93'	S12°09'59"E
C21	1090.00'	18°54'39"	359.76'	358.13'	S08°48'17"E

See Sheet 1 for Signature & Revisions

NOTES:
1) See sheet 1 for description.
2) See sheet 2 for continued description and surveyors' notes.
3) See sheet 3 for overall.
4) See sheets 4-11 for sketch detail.

LEGEND:
ID -------- Identification
O.R.I. -------- Official Records Instrument

West Florida
213 Hobbs Street
Tampa, Florida 33619
Phone: (813) 248-8888
Fax: (813) 248-2266
www.geopointsurvey.com
Licensed Business No.: LB 7768
GeoPoint Surveying, Inc.

WEST VILLAGES - UNIT 10
VILLAGE I

Dewberry

EXHIBIT 'B'

0' 2000'

Stantec Consulting Services Inc.

West Villages Improvement District

Unit of Development No. 10

First Amendment to Master Engineer's Report

August 13, 2026

Prepared for:
West Villages Improvement District
2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Prepared by:
Stantec Consulting Services Inc.
777 S Harbour Island Blvd, Suite 600
Tampa, FL 33602
Phone: 813.242.9302

Submittal to: West Villages Improvement District

2501 A Burns Rd
Palm Beach Gardens, FL 33410
Phone: 941.244.2703

Project/File: 238202292

1 Purpose and Scope

The purpose of this First Amendment to the Unit of Development No. 10 Master Engineer's Report prepared by Dewberry Engineers on January 11, 2024, is to revise and update the Unit 10 area and boundary. The new area will be 878.702 acres. An updated sketch and legal description for the revised Unit of Development No. 10 boundary is included in Appendix A1. There are no additional changes to the original Master Engineer's Report.

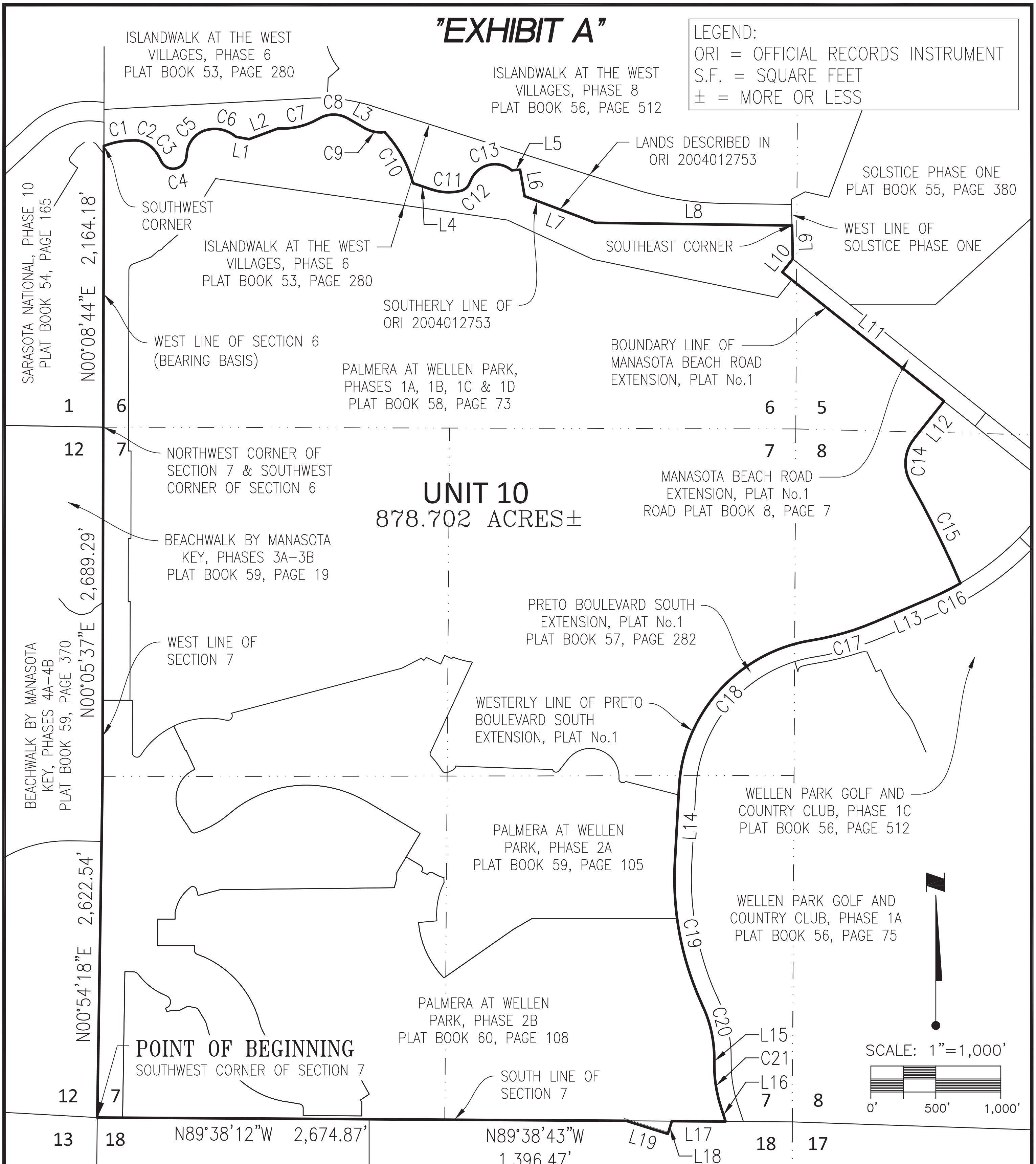
Giacomo Licari, P.E.

Florida Registration No. 72415

Exhibits

Appendix A - Exhibits

A.1 Unit 10 – Sketch & Legal Description



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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
6920 Professional Parkway East, Sarasota, FL 34240-8414
Phone 941-907-6900 • Fax 941-907-6910
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Licensed Business Number 7866

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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	1 OF 4	B238202292V-SPSK01_UNIT 10	A

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S79°48'26"E	101.21'
L2	N69°47'28"E	238.17'
L3	S59°49'31"E	155.45'
L4	S71°12'24"E	151.95'
L5	N86°22'25"E	63.92'

LINE TABLE		
LINE	BEARING	DISTANCE
L6	S09°41'57"E	205.89'
L7	S69°24'57"E	583.03'
L8	S89°13'11"E	1,512.38'
L9	S01°26'06"E	257.85'
L10	S38°34'47"W	130.00'

LINE TABLE		
LINE	BEARING	DISTANCE
L11	S51°25'13"E	1,592.03'
L12	S38°34'47"W	370.81'
L13	S66°50'03"W	467.65'
L14	S03°07'03"W	574.98'
L15	S00°39'02"W	21.74'

LINE TABLE		
LINE	BEARING	DISTANCE
L16	S18°15'37"E	103.58'
L17	N89°38'43"W	413.46'
L18	S17°26'14"W	103.22'
L19	N72°33'46"W	335.90'

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C1	633.03'	22°39'03"	250.26'	248.63'	N80°07'10"E
C2	174.77'	35°33'31"	108.46'	106.73'	S70°46'33"E
C3	280.04'	31°09'43"	152.31'	150.44'	S37°24'56"E
C4	103.32'	157°38'36"	284.27'	202.72'	N79°20'38"E
C5	206.41'	79°37'44"	286.87'	264.33'	N40°20'12"E
C6	255.42'	50°26'37"	224.87'	217.68'	S74°37'38"E
C7	565.61'	33°10'24"	327.48'	322.92'	N76°20'49"E
C8	224.35'	59°25'43"	232.70'	222.41'	N89°28'28"E
C9	238.12'	37°10'44"	154.51'	151.82'	S79°24'02"E
C10	912.50'	28°31'33"	454.31'	449.63'	S29°07'59"E
C11	407.21'	31°34'41"	224.43'	221.60'	S86°59'44"E

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C12	100.00'	59°16'15"	103.45'	98.90'	N47°34'48"E
C13	202.10'	111°57'19"	394.90'	335.01'	N73°55'20"E
C14	300.00'	68°05'06"	356.49'	335.88'	S04°32'15"W
C15	8,635.45'	5°44'46"	866.02'	865.66'	S26°20'26"E
C16	2,135.00'	6°49'32"	254.34'	254.19'	S63°25'17"W
C17	2,085.00'	14°00'55"	510.02'	508.75'	S73°50'31"W
C18	1,215.00'	77°43'55"	1,648.37'	1,524.83'	S41°59'01"W
C19	2,315.00'	28°06'04"	1,135.41'	1,124.06'	S10°55'59"E
C20	960.00'	25°38'03"	429.50'	425.93'	S12°09'59"E
C21	1,090.00'	18°54'39"	359.76'	358.13'	S08°48'17"E

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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	2 OF 4	B238202292V-SPSK01_UNIT 10	A

DESCRIPTION (as prepared by the certifying Surveyor and Mapper):

A tract of land lying in Sections 5, 6, 7 & 8, Township 40 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Begin at southwest corner of Section 7, Township 40 South, Range 20 East, Sarasota County, Florida; the following two (2) calls are along the west line of said Section 7: (1) thence N.00°54'18"E., a distance of 2,622.54 feet; (2) thence N.00°05'37"E., a distance of 2,689.29 feet to the northwest corner of said Section 7 and the southwest corner of Section 6, Township 40 South, Range 20 East, Sarasota County, Florida; thence N.00°08'44"E. along the west line of said Section 6, a distance of 2,164.18 feet to the southwest corner of lands described in Official Records Instrument Number 2004012753 of the Public Records of Sarasota County, Florida, also being the point of curvature of a non-tangent curve to the right, having a radius of 633.03 feet and a central angle of 22°39'03"; the following twenty-one (21) calls are along the southerly line of said lands described in Official Records Instrument Number 2004012753: (1) thence Easterly along the arc of said curve, a distance of 250.26 feet, said curve having a chord bearing and distance of N.80°07'10"E., 248.63 feet, to the point of curvature of a compound curve to the right having a radius of 174.77 feet and a central angle of 35°33'31"; (2) thence Easterly along the arc of said curve, a distance of 108.46 feet, to the point of curvature of a compound curve to the right having a radius of 280.04 feet and a central angle of 31°09'43"; (3) thence Southeasterly along the arc of said curve, a distance of 152.31 feet, to the point of curvature of a reverse curve to the left having a radius of 103.32 feet and a central angle of 157°38'36"; (4) thence Easterly along the arc of said curve, a distance of 284.27 feet, to the point of curvature of a reverse curve to the right having a radius of 206.41 feet and a central angle of 79°37'44"; (5) thence Northeasterly along the arc of said curve, a distance of 286.87 feet, to the point of curvature of a compound curve to the right having a radius of 255.42 feet and a central angle of 50°26'37"; (6) thence Easterly along the arc of said curve, a distance of 224.87 feet, to the end of said curve; (7) thence S.79°48'26"E. along a line non-tangent to said curve, a distance of 101.21 feet; (8) thence N.69°47'28"E., a distance of 238.17 feet to the point of curvature of a non-tangent curve to the left, having a radius of 565.61 feet and a central angle of 33°10'24"; (9) thence Easterly along the arc of said curve, a distance of 327.48 feet, said curve having a chord bearing and distance of N.76°20'49"E., 322.92 feet, to the point of curvature of a reverse curve to the right having a radius of 224.35 feet and a central angle of 59°25'43"; (10) thence Easterly along the arc of said curve, a distance of 232.70 feet, to the point of tangency of said curve; (11) thence S.59°49'31"E., a distance of 155.45 feet to the point of curvature of a non-tangent curve to the left, having a radius of 238.12 feet and a central angle of 37°10'44"; (12) thence Easterly along the arc of said curve, a distance of 154.51 feet, said curve having a chord bearing and distance of S.79°24'02"E., 151.82 feet, to the point of curvature of a non-tangent curve to the right, having a radius of 912.50 feet and a central angle of 28°31'33"; (13) thence Southeasterly along the arc of said curve, a distance of 454.31 feet, said curve having a chord bearing and distance of S.29°07'59"E., 449.63 feet, to the end of said curve; (14) thence S.71°12'24"E. along a line non-tangent to said curve, a distance of 151.95 feet to a point of curvature of a curve to the left having a radius of 407.21 feet and a central angle of 31°34'41"; (15) thence Easterly along the arc of said curve, a distance of 224.43 feet, to the point of curvature of a compound curve to the left having a radius of 100.00 feet and a central angle of 59°16'15"; (16) thence Northeasterly along the arc of said curve, a distance of 103.45 feet, to the point of curvature of a reverse curve to the right having a radius of 202.10 feet and a central angle of 111°57'19"; (17) thence Easterly along the arc of said curve, a distance of 394.90 feet, to the end of said curve; (18) thence N.86°22'25"E. along a line non-tangent to said, a distance of 63.92 feet; (19) thence S.09°41'57"E., a distance of 205.89 feet; (20) thence S.69°24'57"E., a distance of 583.03 feet; (21) thence S.89°13'11"E., a distance of 1,512.38 feet to the southeast corner of lands described in Official Records Instrument Number 2004012753, also being a point on the west line of Solstice Phase One recorded in Plat Book 55, Page 380 of said Public Records; thence S.01°26'06"E. along said west line, a distance of 257.85 feet; the following two (2) calls are along the boundary of Manasota Beach Road Extension, Plat No.1 recorded in Road Plat

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SKETCH & DESCRIPTION OF
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SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

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Book 8, Page 7 of said Public Records: (1) thence S.38°34'47"W., a distance of 130.00 feet; (2) thence S.51°25'13"E., a distance of 1,592.03 feet; thence S.38°34'47"W., a distance of 370.81 feet to the point of curvature of a non-tangent curve to the left, having a radius of 300.00 feet and a central angle of 68°05'06"; thence Southerly along the arc of said curve, a distance of 356.49 feet, said curve having a chord bearing and distance of S.04°32'15"W., 335.88 feet, to the point of curvature of a non-tangent curve to the right, having a radius of 8,635.45 feet and a central angle of 05°44'46"; thence Southeasterly along the arc of said curve, a distance of 866.02 feet, said curve having a chord bearing and distance of S.26°20'26"E., 865.66 feet, to a point on the westerly line of Preto Boulevard South Extension, Plat No.1 recorded in Plat Book 57, Page 282 of said Public Records, also being the point of curvature of a non-tangent curve to the right, having a radius of 2,135.00 feet and a central angle of 06°49'32"; the following ten (10) calls are along said westerly line: (1) thence Southwesterly along the arc of said curve, a distance of 254.34 feet, said curve having a chord bearing and distance of S.63°25'17"W., 254.19 feet, to the point of tangency of said curve; (2) thence S.66°50'03"W., a distance of 467.65 feet to a point of curvature of a curve to the right having a radius of 2,085.00 feet and a central angle of 14°00'55"; (3) thence Westerly along the arc of said curve, a distance of 510.02 feet, to the point of curvature of a reverse curve to the left having a radius of 1,215.00 feet and a central angle of 77°43'55"; (4) thence Southwesterly along the arc of said curve, a distance of 1,648.37 feet, to the point of tangency of said curve; (5) thence S.03°07'03"W., a distance of 574.98 feet to a point of curvature of a curve to the left having a radius of 2,315.00 feet and a central angle of 28°06'04"; (6) thence Southerly along the arc of said curve, a distance of 1,135.41 feet, to the point of curvature of a reverse curve to the right having a radius of 960.00 feet and a central angle of 25°38'03"; (7) thence Southerly along the arc of said curve, a distance of 429.50 feet, to the point of tangency of said curve; (8) thence S.00°39'02"W., a distance of 21.74 feet to a point of curvature of a curve to the left having a radius of 1,090.00 feet and a central angle of 18°54'39"; (9) thence Southerly along the arc of said curve, a distance of 359.76 feet, to the point of tangency of said curve; (10) thence S.18°15'37"E., a distance of 103.58 feet to the south line of abovementioned Section 7; thence N.89°38'43"W. along said south line, a distance of 413.46 feet; thence S.17°26'14"W., a distance of 103.22 feet; thence N.72°33'46"W., a distance of 335.90 feet to said south line of Section 7; the following two (2) calls are along said south line: (1) thence N.89°38'43"W., a distance of 1,396.47 feet; (2) thence N.89°38'12"W., a distance of 2,674.87 feet to the POINT OF BEGINNING.

Containing 878.702 acres, more or less

NOTES:
1. THIS SKETCH IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA SURVEYOR AND MAPPER.
2. BEARINGS SHOWN HEREON ARE RELATIVE TO THE WEST LINE OF SECTION 6, TOWNSHIP 40 SOUTH, RANGE 20 EAST, BEING N00°08'44"E.
3. THIS IS A SKETCH ONLY AND DOES NOT REPRESENT A FIELD SURVEY.

JOSEPH A. KELLY LICENSE NO LS7141 STATE OF FLORIDA PROFESSIONAL SURVEYOR & MAPPER

Joseph A. Kelly, P.S.M. *Date of Signature*
Florida Registration No. 7141

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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	4 OF 4	B238202292V–SPSK01_UNIT 10	A

With every community, we redefine what's possible.

Stantec is a global leader in sustainable engineering, architecture, and environmental consulting. The diverse perspectives of our partners and interested parties drive us to think beyond what's previously been done on critical issues like climate change, digital transformation, and future-proofing our cities and infrastructure. We innovate at the intersection of community, creativity, and client relationships to advance communities everywhere, so that together we can redefine what's possible.

Stantec Consulting Services Inc.
777 S Harbour Island Boulevard, Suite 600
Tampa FL 33602-5729
stantec.com

Exhibit B

Preliminary *Amended and Restated Unit of Development No. 10 Master Special Assessment Methodology Report*, dated August 13, 2026

Amended and Restated Master Special

Assessment Methodology Report

WEST VILLAGES IMPROVEMENT DISTRICT
Unit of Development No. 10

August 13, 2026

SPECIAL DISTRICT SERVICES, INC
2501A Burns Road
Palm Beach Gardens, Florida 33410
561-630-4922

1.0 INTRODUCTION

The West Villages Improvement District (the “District”) is a local unit of special-purpose government with portions located in the City of North Port, Florida (the “City”) within Sarasota County, Florida (the “County”). The District was created in June 2004 by Chapter 2004-456, Laws of Florida, a special act of the Florida Legislature (the “Act”). The Act provides legal authority for the District to finance the acquisition, construction, operation, and maintenance of the public infrastructure improvements authorized by the Act. In order to address its authorized purpose, the District has and continues to create separate Units of Development. This Master Special Assessment Methodology Report (the “Master Report”) applies exclusively to Unit of Development No. 10 (“Unit No. 10”) of the District and the plan of development which currently contemplates a total of 1,149 residential dwelling units of varying product types.

Unit No. 10 includes approximately 878.7+/- acres and was created by the District to acquire and construct public infrastructure improvements designed to provide special benefit to the lands within Unit No. 10 (the "Unit No. 10 Improvements"). The West Villages Improvement District Unit of Development No. 10 Master Engineer’s Report dated January 11, 2024 was prepared by Dewberry Engineers Inc., as amended by the First Amendment dated August 13, 2026 prepared by Stantec Consulting Services, Inc. (the “District Engineer”), and sets forth the Unit No. 10 Improvements including public roadways, including thoroughfares, arterial, collector, or local streets; stormwater improvements; water and sewer facilities; irrigation facilities; public roadway, landscape, lighting, signage, and furnishings; entry features; and consulting and contingencies (collectively the “Project”). The total estimated costs of the construction of the Project are $98,600,000.

The District could issue up to approximately $120,000,000 of Capital Improvement Revenue Bonds (Unit of Development No. 10) (the “Bonds”) if the District were to finance the entire Project, as described in the Engineer’s Report. It is expected that the District will finance only a portion of the Project with the issuance of Bonds in one or more series.

The purpose of this Amended and Restated Master Report is to revise and update the Unit 10 area and boundary after a recent boundary amendment that added approximately 0.3980 acres to the unit. This Master Report will equitably allocate the costs being incurred by the District to provide the Unit No. 10 Improvements to the assessable lands within Unit No. 10 in the District. The implementation of the Project will convey special and peculiar benefits to the assessable properties within Unit No. 10 in the District. The Bonds issued to finance the Project will be repaid through the levy of non-ad valorem special assessments on all assessable property within Unit No. 10.

2.0 PROJECTS TO BE FUNDED BY THE DISTRICT

The Project as designed is an integrated system of facilities that provides specific benefits to all of the assessable lands within Unit No. 10. The total cost of the Project is currently estimated to be $98,600,000. A detail of the estimated Project costs for the development is included herein on **Table A**.

Since it is contemplated that the Project will be developed in phases, the Project has been designed to be functional and confer special benefits to all landowners within Unit No. 10, prior to all phases being completed. Under such a phasing plan, each phase or portion of the Project can be financed independently of the other phases. As the finance program is implemented, supplemental methodology reports will be issued detailing the particulars of a specific Bond issue. The supplemental report(s) will apply the principles set forth herein to determine the specific assessments required to repay the Bonds issued to fund the then current development program.

The Project area consists of approximately 878.7 gross acres of land and is anticipated to include approximately 1,149 residential units of various unit types as outlined on **Table C.**

The Bonds, when issued will be repaid through the levy of non-ad valorem special assessments on all assessable property within Unit No. 10. Any portion of the Project not financed through the issuance of the Bonds will be paid for by Manasota Beach Ranchlands, LLLP or its successors or assigns (collectively the "Developer").

The construction costs for the Project identified in this Master Report were provided by the District Engineer. Special District Services, Inc., as District Manager, makes no representation regarding the accuracy or validity of those costs and did not undertake any analysis or verification regarding such costs.

3.0 FUNDING OF IMPROVEMENTS

To defray the costs of construction or acquisition of all or a portion of the Project, the District will impose non-ad valorem special assessments on benefited real property within Unit No. 10. These assessments are based on the special and peculiar benefits accruing to such property from the improvements comprising the Project. The use of non-ad valorem special assessments has an advantage in that the properties that receive the special benefits from the Project are the only properties that are obligated to pay for those facilities and services. Without these improvements, development of the property would not be possible.

In summary, special assessments may be levied: *(1)* for facilities which provide special benefits to property as distinct from general benefits, *(2)* only against property which receives that special benefit, *(3)* in proportion to the benefits received by the properties, and *(4)* according to fair and reasonable methods that the governing body of the jurisdiction determines. The special assessments placed upon various benefited properties in Unit No. 10 must be sufficient to cover the debt service of the Bonds that will be issued for financing all or a portion of the Project. The assessments must be fairly and reasonably allocated to the properties being assessed.

4.0 ALLOCATION OF BENEFIT AND ASSESSMENTS

In developing the methodology used for special assessments in the District, two interrelated factors were used:

A. Allocation of Benefit: Each parcel of land, lot and/or unit within Unit No. 10 in the District benefits from the construction and financing of the proposed improvements.

B. Allocation of Cost/Debt: The special assessments imposed on each parcel of land, lot and/or unit within Unit No. 10 cannot exceed the value of the benefits provided to such parcel of land, lot and/or unit.

Upon the sale of the proposed Bonds, the District's debt will be allocated to the gross acreage within Unit No. 10 which totals approximately 878.7+/- acres and upon platting, to each platted parcel and/or residential dwelling unit/lot in Unit No. 10 on an Equivalent Residential Unit ("*ERU*") basis and on the remaining unplatted land on an equal acreage basis. As platting occurs the debt assessments will be assigned on a first platted first assessed basis to platted parcels and residential dwelling units/lots receiving property folio numbers, and allocated on an *ERU* basis as shown herein on **Table C** and **Table F.** For the purpose of this Master Report each 50' single family residential dwelling unit will be the base unit upon which other product types will be compared to and has been assigned one (1)

ERU. Any Front Footage ("FF") product type not specifically stated in this Master Report will be assigned an *ERU* Factor based on the FF of such new product using 50' as the baseline. The formula for such *ERU* Factor will be X/50. (Refer to **Table C** attached hereto for proposed *ERU* Factors).

Given the District's approved land use plan and the type of infrastructure to be funded by the proposed special assessments, this method results in a fair allocation of benefits and an equitable allocation of costs for the Project. The special benefit received and applied to each parcel and/or residential dwelling unit/lot as a result of the construction of public infrastructure improvements will exceed the cost of such units allocated to each parcel and/or unit/lot. However, if the future platting results in changes in land use or proportion of benefit per acre and/or unit type, this allocation methodology may not be applicable and it may be necessary for the District to revise the allocation methodology.

To the extent land is sold in bulk to a third party prior to platting, then, the District will assign debt based upon the development rights conveyed based upon the *ERU* factors as shown herein on **Table C**.

5.0 COLLECTION OF SPECIAL ASSESSMENTS

The proposed special assessments for the District are planned to be collected through the Uniform Method of Collection described in Section 197.3632, *Florida Statutes* ("*F.S.*") for platted lots, or any other legal means available to the District.

Since there are costs associated with the collection of the special assessments (whether by uniform method of collection as authorized under Section 197.3632, *F.S.*, or other methods allowed by Florida law), these costs must also be included in the special assessment levy. These costs generally include the 1% collection fee of the County Tax Collector, a 1% service fee of the County Property Appraiser and a 4% discount for early payment of taxes. These additional costs may be reflected by dividing the annual debt service and maintenance assessment amounts by a factor of 0.94. In the event the special assessments are direct billed, then, the collection costs and discounts may not apply.

6.0 FINANCING STRUCTURE

The estimated cost of construction for the Project is $98,600,000.00. The construction program and the costs associated with Unit No. 10 are identified herein on **Table A**.

All or a portion of the capital improvements comprising the Project are assumed to be financed by the Bonds which, when issued, will be payable from and secured by special assessments levied annually against all assessable properties within Unit No. 10 in the District which totals approximately 878.7+/- acres. Based on current market conditions the total aggregate principal amount of the Bonds (approximately $120,000,000) for Unit No. 10 is shown herein on **Table B.** The proceeds of the Bonds will provide a maximum of approximately $98,600,000 for construction related costs. The sizing of the Bonds is assumed to include capitalized interest, if so required, a debt service reserve fund equal to the maximum annual net debt service and issuance costs as shown herein on **Table B.** (Note: The District may not issue the total Par Debt of $120,000,000 referenced in this Master Report.)

7.0 MODIFICATIONS, REVISIONS AND TRUE-UP MECHANISIM

Allocation of costs and debt, shown herein on **Table C and Table D**, for the infrastructure improvements financed by the District for the Project (estimated at $98,600,000) is initially based on the estimated number of product types and residential dwelling units (1,149) projected to be constructed within Unit No. 10 in the District and benefited by the infrastructure improvements comprising the Project. Based on a Bond size of approximately $120,000,000 at an assumed interest rate of 7.50% the estimated annual debt service on the Unit No. 10 Bonds will be approximately $10,160,548 which has not been grossed up to include the 1% County Tax Collector fee, 1% County Property Appraiser fee, and 4% discount for early payment of taxes.

To ensure that each platted parcel or unit is assessed no more than their pro-rata amount of the annual debt service shown in **Table E** and **Table F**, the District will be required to perform a "true-up" analysis, which requires a computation at the time of submission of each plat or re-plat to determine the potential remaining assessable units. The District shall, at the time a plat or re-plat is submitted to the City and/or County:

A. Assume that the total number of *ERUs* relative to the Project is at least 1,176.80.

B. Ascertain the number of assessable residential parcels/lots in the plat (unrecorded at this time) or re-plat and any prior plats ("Planned Assessable Units/Lots") and total amount of *ERUs* associated with such Planned Assessable Units/Lots.

C. Ascertain the current amount of potential remaining assessable parcels/lots ("Remaining Assessable Units/Lots," and together with the Planned Assessable Units/Lots, the "Total Assessable Units/Lots") and total number of *ERUs* associated with the Remaining Assessable Units/Lots.

If the *ERUs* associated with the Total Assessable Units/Lots are equal to 1,176.80, then no action would be required at that time. However, if the sum of the *ERUs* associated with the Total Assessable Units/Lots is less than 1,176.80, then the Developer will be obligated to remit to the District an amount of money sufficient to enable the District to retire an amount of proposed Bonds such that the amount of debt service allocated to each *ERU* associated with the Total Assessable Units/Lots does not exceed the amounts set forth in **Table D**. Conversely, if the sum of the *ERUs* associated with the Total Assessable Units/Lots is more than 1,176.80 after the filing of the final plat for the Project, then the District shall equitably reallocate the assessments resulting in a reduction in the par debt allocations per unit type set forth in **Table D**.

All assessments levied run with the land. A determination of a true-up payment shall be at the sole discretion of the District. It is the responsibility of the landowner of record to make any required true-up payments that are due including any accrued interest. The District will not release any liens on the property for which true-up payments are due until provision for such payment has been satisfied. It is recommended that the true-up mechanism be formalized in an agreement between the District and the Developer.

In the event that additional land is annexed into Unit No. 10 which is currently not subject to the assessments and is developed in such a manner as to receive special benefit from the Project described herein, it will be necessary for this assessment methodology to be re-applied to include such parcels. The additional land will, as a result of re-applying this allocation methodology, then be allocated an appropriate share of the special assessments while all currently assessed parcels will receive a relative reduction in their assessments.

8.0 PRELIMINARY ASSESSMENT ROLL

As previously described in this Master Report, the debt associated with the District's improvement plan will be initially distributed on an equal acreage basis on all of the benefiting acreage within Unit No. 10 in the District as outlined herein on **Table F** and **Exhibit "A"** attached hereto. As plats are approved parcels and/or lot/units within Unit No. 10 will be assessed in the manner described herein.

The lands within Unit No. 10 consist of approximately 878.7+/- acres as described in **Exhibit "A"** attached hereto. As of the date of this Master Report Unit No. 10 is unplatted Construction of Phase 1 improvements is in process, and mass grading of Phase 2 has also commenced. The anticipated par amount of Bonds to be issued by the District to pay for the Project is approximately $120,000,000. Prior to final plat approval the assessments levied against the lands within Unit No. 10 in the District will be apportioned on a gross acre basis. Therefore, each gross acre of land in Unit No. 10 in the District will be assessed a maximum of approximately $12,301.23 annually as outlined herein on **Table F**. When fully developed, Unit No. 10 is expected to contain approximately 1,149 residential dwelling units of varying product types.

9.0 ADDITIONAL STIPULATIONS

Certain financing, development, and engineering data was provided by members of District staff and/or the Developer. The allocation methodology described herein was based on information provided by those professionals. Special District Services, Inc. makes no representations regarding said information transactions beyond restatement of the factual information necessary for compilation of this Master Report.

Special District Services, Inc. does not represent the District as a Municipal Advisor or Securities Broker nor is Special District Services, Inc. registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, Special District Services, Inc. does not provide the District with financial advisory services or offer investment advice in any form.

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TABLE A

PROJECT COST ESTIMATES

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

	Total
COLLECTOR AND ARTERIAL ROADS	$ 21,100,000
WASTEWATER TREATMENT PLANT	$ 6,700,000
WATER TREATMENT PLANT	$ 4,800,000
MASTER WATER MANAGEMENT	$ 200,000
PARKS/GOVERNMENT	$ 200,000
EARTHWORK	$ 20,500,000
DRAINAGE AND WATER MANAGEMENT	$ 15,200,000
POTABLE WATER	$ 5,400,000
WASTEWATER	$ 8,600,000
MASTER IRRIGATION	$ 3,000,000
PROFESSIONAL SERVICES	$ 12,900,000
Total	$ 98,600,000

TABLE B

BOND SIZING

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

	BOND SIZING	
Par Amount*	**$ 120,000,000**	*
Debt Service Reserve Fund (DSRF)	$ (10,160,548)	
Capitalized Interest (12 months)	$ (9,000,000)	
Issuance Costs	$ (2,239,452)	
Construction Funds	**$ 98,600,000**	
Bond Interest Rate	7.50%	
Principal Amortization Period (Years)	30	

*Subject to change at final bond pricing

TABLE C

ALLOCATION OF PROJECT COSTS

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

Product	Number of Units by Type	ERU Factor*	Total ERUs	Project Cost Allocation Per Type	Project Cost Allocation Per Unit*
Coach	132	0.50	66.00	$ 5,529,912	$ 41,893
Townhouse	37	0.60	22.20	$ 1,860,061	$ 50,272
50'	648	1.00	648.00	$ 54,293,678	$ 83,787
65'	287	1.30	373.10	$ 31,260,758	$ 108,923
75'	45	1.50	67.50	$ 5,655,591	$ 125,680
Total	**1,149**	**N/A**	**1,176.80**	**$ 98,600,000**	**N/A**

*Rounded

TABLE D

ALLOCATION OF BOND DEBT

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

Product	**Number of Units by Type**	**ERU Factor***	**Total ERUs**	**Bond Debt Allocation Per Unit Type***	**Bond Debt Allocation Per Unit***
Coach	132	0.50	66.00	$ 6,730,116	$ 50,986
Townhouse	37	0.60	22.20	$ 2,263,766	$ 61,183
50'	648	1.00	648.00	$ 66,077,498	$ 101,971
65'	287	1.30	373.10	$ 38,045,547	$ 132,563
75'	45	1.50	67.50	$ 6,883,073	$ 152,957
Total	**1,149**	**N/A**	**1,176.80**	**$ 120,000,000**	**N/A**

*Rounded

TABLE E

CALCULATION OF ANNUAL DEBT SERVICE

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

		2024 Series Bond Debt	
1	Maximum Annual Debt Service	$ 10,160,548.29	
2	Maximum Annual Debt Service Assessment to be Collected	$ 10,809,093.93	*
3	Total Number of Gross Acres	**878.70**	
4	Maximum Annual Debt Service per Gross Acre	**$12,301.23**	
5	Total Number of Residential Units Planned	**1,149**	
6	Maximum Annual Debt Service per Unit Type	**See Table F**	

*Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

TABLE F

ALLOCATION OF DEBT SERVICE ASSESSMENTS

WEST VILLAGES IMPROVEMENT DISTRICT
UNIT 10

Product	Number of Units by Type	ERU Factor*	Total ERUs	**Maximum Annual Debt Assessment Per Unit Type*	**Maximum Annual Debt Assessment Per Unit*
Coach	132	0.50	66.00	$ 606,220	$ 4,593
Townhouse	37	0.60	22.20	$ 203,911	$ 5,511
50'	648	1.00	648.00	$ 5,951,982	$ 9,185
65'	287	1.30	373.10	$ 3,426,982	$ 11,941
75'	45	1.50	67.50	$ 619,998	$ 13,778
TOTAL	**1,149**	**N/A**	**1,176.80**	**$ 10,809,094**	**N/A**

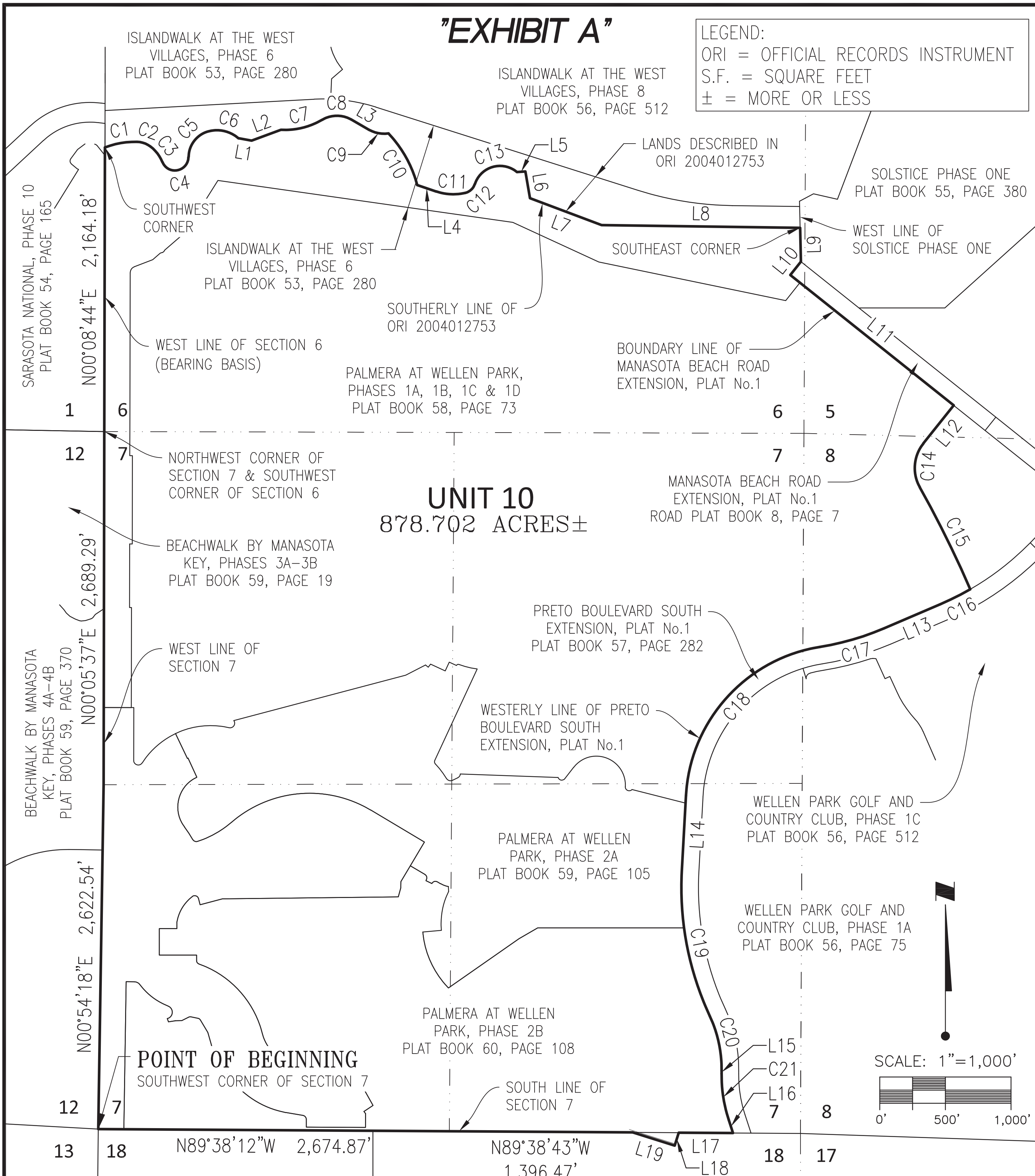
*Rounded
**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

Folio ID#'s and/or Parcel Plat Description	Developable Acreage by Parcel	**Maximum Annual Debt Assessment Per Acre*	Par Debt Per Acre	Total Par Debt
Gross Acreage	878.7	$ 12,301.23	$ 136,565.38	**$ 120,000,000.00**
TOTALS		N/A	N/A	**$ 120,000,000.00**

*Rounded
**Grossed up to include 1% collection fee of the County Tax Collector, 1% service fee of the County Property Appraiser and 4% for early payment of taxes.

"EXHIBIT A"

LEGEND:
ORI = OFFICIAL RECORDS INSTRUMENT
S.F. = SQUARE FEET
± = MORE OR LESS



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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	1 OF 4	B238202292V–SPSK01_UNIT 10	A

LINE TABLE		
LINE	BEARING	DISTANCE
L1	S79°48'26"E	101.21'
L2	N69°47'28"E	238.17'
L3	S59°49'31"E	155.45'
L4	S71°12'24"E	151.95'
L5	N86°22'25"E	63.92'

LINE TABLE		
LINE	BEARING	DISTANCE
L6	S09°41'57"E	205.89'
L7	S69°24'57"E	583.03'
L8	S89°13'11"E	1,512.38'
L9	S01°26'06"E	257.85'
L10	S38°34'47"W	130.00'

LINE TABLE		
LINE	BEARING	DISTANCE
L11	S51°25'13"E	1,592.03'
L12	S38°34'47"W	370.81'
L13	S66°50'03"W	467.65'
L14	S03°07'03"W	574.98'
L15	S00°39'02"W	21.74'

LINE TABLE		
LINE	BEARING	DISTANCE
L16	S18°15'37"E	103.58'
L17	N89°38'43"W	413.46'
L18	S17°26'14"W	103.22'
L19	N72°33'46"W	335.90'

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C1	633.03'	22°39'03"	250.26'	248.63'	N80°07'10"E
C2	174.77'	35°33'31"	108.46'	106.73'	S70°46'33"E
C3	280.04'	31°09'43"	152.31'	150.44'	S37°24'56"E
C4	103.32'	157°38'36"	284.27'	202.72'	N79°20'38"E
C5	206.41'	79°37'44"	286.87'	264.33'	N40°20'12"E
C6	255.42'	50°26'37"	224.87'	217.68'	S74°37'38"E
C7	565.61'	33°10'24"	327.48'	322.92'	N76°20'49"E
C8	224.35'	59°25'43"	232.70'	222.41'	N89°28'28"E
C9	238.12'	37°10'44"	154.51'	151.82'	S79°24'02"E
C10	912.50'	28°31'33"	454.31'	449.63'	S29°07'59"E
C11	407.21'	31°34'41"	224.43'	221.60'	S86°59'44"E

CURVE TABLE					
CURVE	RADIUS	DELTA	ARC	CHORD	CHORD BEARING
C12	100.00'	59°16'15"	103.45'	98.90'	N47°34'48"E
C13	202.10'	111°57'19"	394.90'	335.01'	N73°55'20"E
C14	300.00'	68°05'06"	356.49'	335.88'	S04°32'15"W
C15	8,635.45'	5°44'46"	866.02'	865.66'	S26°20'26"E
C16	2,135.00'	6°49'32"	254.34'	254.19'	S63°25'17"W
C17	2,085.00'	14°00'55"	510.02'	508.75'	S73°50'31"W
C18	1,215.00'	77°43'55"	1,648.37'	1,524.83'	S41°59'01"W
C19	2,315.00'	28°06'04"	1,135.41'	1,124.06'	S10°55'59"E
C20	960.00'	25°38'03"	429.50'	425.93'	S12°09'59"E
C21	1,090.00'	18°54'39"	359.76'	358.13'	S08°48'17"E

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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
SARASOTA COUNTY, FLORIDA

Stantec
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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	2 OF 4	B238202292V–SPSK01_UNIT 10	A

DESCRIPTION (as prepared by the certifying Surveyor and Mapper):

A tract of land lying in Sections 5, 6, 7 & 8, Township 40 South, Range 20 East, Sarasota County, Florida, being more particularly described as follows:

Begin at southwest corner of Section 7, Township 40 South, Range 20 East, Sarasota County, Florida; the following two (2) calls are along the west line of said Section 7: (1) thence N.00°54'18"E., a distance of 2,622.54 feet; (2) thence N.00°05'37"E., a distance of 2,689.29 feet to the northwest corner of said Section 7 and the southwest corner of Section 6, Township 40 South, Range 20 East, Sarasota County, Florida; thence N.00°08'44"E. along the west line of said Section 6, a distance of 2,164.18 feet to the southwest corner of lands described in Official Records Instrument Number 2004012753 of the Public Records of Sarasota County, Florida, also being the point of curvature of a non-tangent curve to the right, having a radius of 633.03 feet and a central angle of 22°39'03"; the following twenty-one (21) calls are along the southerly line of said lands described in Official Records Instrument Number 2004012753: (1) thence Easterly along the arc of said curve, a distance of 250.26 feet, said curve having a chord bearing and distance of N.80°07'10"E., 248.63 feet, to the point of curvature of a compound curve to the right having a radius of 174.77 feet and a central angle of 35°33'31"; (2) thence Easterly along the arc of said curve, a distance of 108.46 feet, to the point of curvature of a compound curve to the right having a radius of 280.04 feet and a central angle of 31°09'43"; (3) thence Southeasterly along the arc of said curve, a distance of 152.31 feet, to the point of curvature of a reverse curve to the left having a radius of 103.32 feet and a central angle of 157°38'36"; (4) thence Easterly along the arc of said curve, a distance of 284.27 feet, to the point of curvature of a reverse curve to the right having a radius of 206.41 feet and a central angle of 79°37'44"; (5) thence Northeasterly along the arc of said curve, a distance of 286.87 feet, to the point of curvature of a compound curve to the right having a radius of 255.42 feet and a central angle of 50°26'37"; (6) thence Easterly along the arc of said curve, a distance of 224.87 feet, to the end of said curve; (7) thence S.79°48'26"E. along a line non-tangent to said curve, a distance of 101.21 feet; (8) thence N.69°47'28"E., a distance of 238.17 feet to the point of curvature of a non-tangent curve to the left, having a radius of 565.61 feet and a central angle of 33°10'24"; (9) thence Easterly along the arc of said curve, a distance of 327.48 feet, said curve having a chord bearing and distance of N.76°20'49"E., 322.92 feet, to the point of curvature of a reverse curve to the right having a radius of 224.35 feet and a central angle of 59°25'43"; (10) thence Easterly along the arc of said curve, a distance of 232.70 feet, to the point of tangency of said curve; (11) thence S.59°49'31"E., a distance of 155.45 feet to the point of curvature of a non-tangent curve to the left, having a radius of 238.12 feet and a central angle of 37°10'44"; (12) thence Easterly along the arc of said curve, a distance of 154.51 feet, said curve having a chord bearing and distance of S.79°24'02"E., 151.82 feet, to the point of curvature of a non-tangent curve to the right, having a radius of 912.50 feet and a central angle of 28°31'33"; (13) thence Southeasterly along the arc of said curve, a distance of 454.31 feet, said curve having a chord bearing and distance of S.29°07'59"E., 449.63 feet, to the end of said curve; (14) thence S.71°12'24"E. along a line non-tangent to said curve, a distance of 151.95 feet to a point of curvature of a curve to the left having a radius of 407.21 feet and a central angle of 31°34'41"; (15) thence Easterly along the arc of said curve, a distance of 224.43 feet, to the point of curvature of a compound curve to the left having a radius of 100.00 feet and a central angle of 59°16'15"; (16) thence Northeasterly along the arc of said curve, a distance of 103.45 feet, to the point of curvature of a reverse curve to the right having a radius of 202.10 feet and a central angle of 111°57'19"; (17) thence Easterly along the arc of said curve, a distance of 394.90 feet, to the end of said curve; (18) thence N.86°22'25"E. along a line non-tangent to said, a distance of 63.92 feet; (19) thence S.09°41'57"E., a distance of 205.89 feet; (20) thence S.69°24'57"E., a distance of 583.03 feet; (21) thence S.89°13'11"E., a distance of 1,512.38 feet to the southeast corner of lands described in Official Records Instrument Number 2004012753, also being a point on the west line of Solstice Phase One recorded in Plat Book 55, Page 380 of said Public Records; thence S.01°26'06"E. along said west line, a distance of 257.85 feet; the following two (2) calls are along the boundary of Manasota Beach Road Extension, Plat No.1 recorded in Road Plat

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SKETCH & DESCRIPTION OF
WEST VILLAGES IMPROVEMENT DISTRICT UNIT 10
SECTIONS 5, 6, 7 & 8, TOWNSHIP 40 S., RANGE 20 E.,
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110	EDM	JAK	238202292v-spsk01_Unit 10	238202292	3 OF 4	B238202292V-SPSK01_UNIT 10	A

Book 8, Page 7 of said Public Records: (1) thence S.38°34'47"W., a distance of 130.00 feet; (2) thence S.51°25'13"E., a distance of 1,592.03 feet; thence S.38°34'47"W., a distance of 370.81 feet to the point of curvature of a non-tangent curve to the left, having a radius of 300.00 feet and a central angle of 68°05'06"; thence Southerly along the arc of said curve, a distance of 356.49 feet, said curve having a chord bearing and distance of S.04°32'15"W., 335.88 feet, to the point of curvature of a non-tangent curve to the right, having a radius of 8,635.45 feet and a central angle of 05°44'46"; thence Southeasterly along the arc of said curve, a distance of 866.02 feet, said curve having a chord bearing and distance of S.26°20'26"E., 865.66 feet, to a point on the westerly line of Preto Boulevard South Extension, Plat No.1 recorded in Plat Book 57, Page 282 of said Public Records, also being the point of curvature of a non-tangent curve to the right, having a radius of 2,135.00 feet and a central angle of 06°49'32"; the following ten (10) calls are along said westerly line: (1) thence Southwesterly along the arc of said curve, a distance of 254.34 feet, said curve having a chord bearing and distance of S.63°25'17"W., 254.19 feet, to the point of tangency of said curve; (2) thence S.66°50'03"W., a distance of 467.65 feet to a point of curvature of a curve to the right having a radius of 2,085.00 feet and a central angle of 14°00'55"; (3) thence Westerly along the arc of said curve, a distance of 510.02 feet, to the point of curvature of a reverse curve to the left having a radius of 1,215.00 feet and a central angle of 77°43'55"; (4) thence Southwesterly along the arc of said curve, a distance of 1,648.37 feet, to the point of tangency of said curve; (5) thence S.03°07'03"W., a distance of 574.98 feet to a point of curvature of a curve to the left having a radius of 2,315.00 feet and a central angle of 28°06'04"; (6) thence Southerly along the arc of said curve, a distance of 1,135.41 feet, to the point of curvature of a reverse curve to the right having a radius of 960.00 feet and a central angle of 25°38'03"; (7) thence Southerly along the arc of said curve, a distance of 429.50 feet, to the point of tangency of said curve; (8) thence S.00°39'02"W., a distance of 21.74 feet to a point of curvature of a curve to the left having a radius of 1,090.00 feet and a central angle of 18°54'39"; (9) thence Southerly along the arc of said curve, a distance of 359.76 feet, to the point of tangency of said curve; (10) thence S.18°15'37"E., a distance of 103.58 feet to the south line of abovementioned Section 7; thence N.89°38'43"W. along said south line, a distance of 413.46 feet; thence S.17°26'14"W., a distance of 103.22 feet; thence N.72°33'46"W., a distance of 335.90 feet to said south line of Section 7; the following two (2) calls are along said south line: (1) thence N.89°38'43"W., a distance of 1,396.47 feet; (2) thence N.89°38'12"W., a distance of 2,674.87 feet to the POINT OF BEGINNING.

Containing 878.702 acres, more or less

NOTES:
1. THIS SKETCH IS NOT VALID WITHOUT THE ORIGINAL SIGNATURE AND SEAL OR ELECTRONIC SIGNATURE AND SEAL OF A FLORIDA SURVEYOR AND MAPPER.
2. BEARINGS SHOWN HEREON ARE RELATIVE TO THE WEST LINE OF SECTION 6, TOWNSHIP 40 SOUTH, RANGE 20 EAST, BEING N00°08'44"E.
3. THIS IS A SKETCH ONLY AND DOES NOT REPRESENT A FIELD SURVEY.

JOSEPH A. KELLY
LICENSE NO
LS7141
STATE OF FLORIDA
PROFESSIONAL SURVEYOR & MAPPER

Joseph A. Kelly, P.S.M.
Florida Registration No. 7141

Date of Signature

This is NOT a Survey and Not valid without all sheets.

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110	EDM	JAK	238202292v–spsk01_Unit 10	238202292	4 OF 4	B238202292V–SPSK01_UNIT 10	A

RESOLUTION 2026-19

A RESOLUTION OF THE WEST VILLAGES IMPROVEMENT DISTRICT SETTING A PUBLIC HEARING TO BE HELD ON OCTOBER 8, 2026, AT 1:00 P.M. AT THE CHAMBERS OF THE CITY OF NORTH PORT, 4970 CITY HALL BOULEVARD, NORTH PORT, FLORIDA 34286 FOR THE PURPOSE OF HEARING PUBLIC COMMENT ON IMPOSING SPECIAL ASSESSMENTS ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS THE WEST VILLAGES IMPROVEMENT DISTRICT UNIT OF DEVELOPMENT NO. 10 IN ACCORDANCE WITH CHAPTERS 170 AND 197, FLORIDA STATUTES, AND CHAPTER 2004-456, LAWS OF FLORIDA.

WHEREAS, the Board of Supervisors of the West Villages Improvement District, ("Board") has previously adopted Resolution 2026-18, entitled

A RESOLUTION OF THE WEST VILLAGES IMPROVEMENT DISTRICT DECLARING SPECIAL ASSESSMENTS RELATIVE TO CERTAIN PROPERTIES ADDED TO UNIT OF DEVELOPMENT NO. 10 WITHIN THE DISTRICT; INDICATING THE LOCATION, NATURE AND ESTIMATED COST OF THOSE INFRASTRUCTURE IMPROVEMENTS WHOSE COST IS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAYED BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE PAID; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR PUBLICATION OF THIS RESOLUTION.

WHEREAS, in accordance with Resolution 2026-18, a Preliminary Assessment Roll for properties added to the boundary (hereinafter, the "Boundary Amendment Property") of the District's Unit of Development No. 10 ("Unit No. 10") has been prepared and all other conditions precedent set forth in Chapters 170 and 197, *Florida Statutes*, and Chapter 2004-456, *Laws of Florida*, as amended, to the holding of the aforementioned public hearing have been satisfied, and the roll and related documents are available for public inspection at 2501-A Burns Road, Palm

Beach Gardens, Florida 33410 and 10555 Sweet Pea Street, Venice, Florida 34293 (collectively, the "District Records Office").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WEST VILLAGES IMPROVEMENT DISTRICT:

1. There is hereby declared a public hearing to be held on October 8, 2026 at 1:00 P.M. at the Chambers of the City of North Port, 4970 City Hall Boulevard, North Port, Florida 34286 for the purpose of hearing comment and objections to the proposed special assessment program for District improvements planned for the Boundary Amendment Property within Unit No. 10 within the District, as identified in the Preliminary Assessment Roll, a copy of which is on file. Affected parties may appear at that hearing or submit their comments in writing prior to the hearing to the office of the District Manager, 2501-A Burns Road, Palm Beach Gardens, Florida 33410.

2. Notice of said hearing shall be advertised in accordance with Chapters 170 and 197, *Florida Statutes,* and Chapter 2004-456, *Laws of Florida*, as amended, and the District Manager is hereby authorized and directed to place said notice in a newspaper of general circulation within Sarasota County (by two publications one week apart with the first publication at least twenty (20) days prior to the date of the hearing established herein). The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice. The District Manager is further authorized and directed to give thirty (30) days written notice by mail of the time and place of this hearing to the owners of all property to be assessed and include in such notice the amount of the assessment for each such property owner, a description of the areas to be improved and notice that information concerning all assessments may be ascertained at the District Records Office. The District Manager shall file proof of such mailing by affidavit with the District Secretary.

3. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 13th day of August, 2026.

ATTEST:

WEST VILLAGES IMPROVEMENT DISTRICT

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Secretary/Assistant

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Chairman, Board of Supervisors