



Rizzetta & Company

Wiregrass Community Development District

Board of Supervisors Meeting

July 28, 2022

District Office:

**5844 Old Pasco Road, Suite 100 Pasco, Florida
33544
813.994.1615**

www.wiregrasscdd.org

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

Board of Supervisors

Bill Porter	Chair
Hatcher Porter	Vice Chair
Caitlyn Chandler	Assistant Secretary
Korie Roberts	Assistant Secretary
Alexis Porter	Assistant Secretary

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
District Office · Wesley Chapel, Florida (813) 994-1001
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.wiregrasscdd.org

July 26, 2022

**Board of Supervisors
Wiregrass Community
Development District**

REVISED FINAL AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Wiregrass Community Development District will be held on **Thursday, July 28, 2022, at 10:00 a.m.** at the offices of Rizzetta & Company Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The following is the agenda for this meeting:

1. CALL TO ORDER/ROLL CALL

2. AUDIENCE COMMENTS

3. BUSINESS ADMINISTRATION

- A. **Consideration of Minutes of the Board of Supervisors Meeting held on May 26, 2022** Tab 1
- B. Consideration of Operation & Maintenance Expenditures for May 2022 and June 2022 Tab 2

4. BUSINESS ITEMS

- A. Public Hearing on Fiscal Year 2022/2023 Final Budget
 - 1. Consideration of Resolution 2022-05, Adopting Fiscal Year 2022/2023 Final Budget Tab 3
- B. Public Hearing on Fiscal Year 2022/2023 Special Assessments
 - 1. Consideration of Resolution 2022-06, Imposing Special Assessments and Certifying an Assessment Roll..... Tab 4
- C. Consideration of Resolution 2022-07, Setting the Meeting Schedule For Fiscal Year 2022/2023..... Tab 5
- D. Ratification of Berger, Toombs, Elam, Gaines & Frank Fiscal Year 2020/2021 Audit..... Tab 6
- E. Consideration of Resolution 2022-08, Declaring Board Seat Vacancy Seat 1..... Tab 7
- F. **Consideration of Third Addendum Contract for Professional District Services**..... Tab 8

5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager Report.....Tab 9

6. AUDIENCE COMMENTS ON OTHER ITEMS

7. SUPERVISOR REQUESTS

8. ADJOURNMENT

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call me at (813) 994-1001.

Very truly yours,

Lynn Hayes

District Manager

cc. Lindsay Whelan, Kutak Rock LLP
Nicole Lynn, Ardurra Group, Inc.

Tab 1

MINUTES OF MEETING

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

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors meeting of the Wiregrass Community Development District was held on **Thursday, May 26, 2022, at 10:04 a.m.** at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Present were:

Bill Porter	Board Supervisor, Chair
Hatcher Porter	Board Supervisor, Vice Chair
Korie Roberts	Board Supervisor, Assistant Secretary

Also Present were:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Lindsay Whelan	District Counsel, Kutak Rock LLC <i>(via conf. call)</i>
Scott Sheridan	Developer, Locust Branch <i>(via conf. call)</i>

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hayes called the meeting to order and confirmed a quorum.

SECOND ORDER OF BUSINESS

Audience Comments

None.

THIRD ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors Meeting held on April 28, 2022

Mr. Hayes presented the meeting minutes from April 28, 2022 and inquired if there were any amendments necessary. There were none.

On a motion by Mr. Hatcher Porter, seconded by Mr. Bill Porter, with all in favor, the Board of Supervisors approved the April 28, 2022, Board of Supervisors meeting minutes, as presented, for Wiregrass Community Development District.

FOURTH ORDER OF BUSINESS

**Consideration of Operation and
Maintenance Expenditures for April 2022**

Mr. Hayes presented the Operation and Maintenance Expenditures for April 2022.

On a Motion by Mr. Bill Porter, seconded by Mr. Hatcher Porter, with all in favor, the Board of Supervisors ratified the Operation & Maintenance Expenditures for April 2022 (\$62,191.60), for Wiregrass Community Development District.

FIFTH ORDER OF BUSINESS

**Consideration of Public Facilities Report and
Stormwater Needs Analysis Report**

Mr. Hayes informed the Board he would submit the report to the Pasco County Public Works Department by the June 30, 2022, deadline.

On a Motion by Mr. Bill Porter, seconded by Mr. Korie Roberts, with all in favor, the Board of Supervisors accepted the Ardurra Public Facilities Report and Stormwater Needs Analysis Report, for Wiregrass Community Development District.

SIXTH ORDER OF BUSINESS

**Consideration of Pond Maintenance
Agreement with Sandhill Flats**

Mr. Hayes reviewed the scope of the Agreement and indicated the first week of May they would evaluate water conditions. The week of May 9th they would lower the water levels, the week of May 16th they would spray and the week of May 30th they would remove biomass.

On a Motion by Mr. Hatcher Porter, seconded by Mr. Bill Porter, with all in favor, the Board of Supervisors approved the Pond Maintenance Agreement with Sandhill Flats, for Wiregrass Community Development District.

SEVENTH ORDER OF BUSINESS

**Consideration of Florida Native Nursery
Wetland Monitoring and Maintenance
Agreement**

Mr. Hayes reviewed the details of the Florida Native Nursery Wetland Monitoring and Maintenance Agreement with the Board.

On a Motion by Mr. Bill Porter, seconded by Mr. Korie Roberts, with all in favor, the Board of Supervisors approved the Florida Native Nursery Wetland Monitoring and Maintenance Agreement, for Wiregrass Community Development District.

EIGHTH ORDER OF BUSINESS**Presentation of Fiscal Year 2022-2023
Proposed Budget**

Mr. Hayes presented the Fiscal Year 2022/2023 proposed budget to the board for their consideration.

On a Motion by Mr. Bill Porter, seconded by Mr. Hatcher Porter, with all in favor, the Board of Supervisors approved the Proposed Budget for Fiscal Year 2022-2023, for Wiregrass Community Development District.

NINTH ORDER OF BUSINESS**Consideration of Resolution 2022-04,
Approving Fiscal Year 2022-2023 Proposed
Budget and Setting the Public Hearing on the
Final Budget**

On a Motion by Mr. Hatcher Porter, seconded by Mr. Korie Roberts, with all in favor, the Board of Supervisors adopted Resolution 2022-04, Approving Fiscal Year 2022-2023 Proposed Budget and Setting the Public Hearing for July 28, 2022, at 10:00 a.m. at the offices of Rizzetta & Company located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544, for Wiregrass Community Development District.

TENTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

No report.

B. District Engineer

No report.

C. District Manager Report

Mr. Hayes presented his report to the Board and announced that the next regularly scheduled meeting is June 23, 2022, at 10:00 a.m. at the offices of Rizzetta & Company located at 5844 Old Pasco Road Suite 100, Wesley Chapel, FL 33544. He reviewed with the Board the November 2022 General Election Seat 1, currently held by Bill Porter, Seat 4, Currently held by Caitlyn Chandler, and Seat 5, currently held by Hatcher Porter are scheduled for the General Election. He reminded the Board that the General Election qualifying period is at 12:00 p.m. June 13th – through June 17th to submit their paperwork to the Pasco County Supervisor of Elections Office. Mr. Hayes informed the Board as of April 15, 2022, there are 2,030 registered voters in the district.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

There were no supervisor requests.

TWELFTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. Bill Porter, seconded by Mr. Hatcher Porter, with all in favor, the Board of Supervisors adjourned the meeting at 10:24 a.m. for Wiregrass Community Development District.

Secretary/ Assistant Secretary

Chairman/Vice Chairman

Tab 2

Wiregrass Community Development District

District Office · Wesley Chapel, Florida · (813) 994-1001

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

www.wiregrasscdd.org

Operations and Maintenance Expenditures

May 2022

For Board Approval

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

The total items being presented: **\$93,544.24**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Florida Natives Nursery, Inc.	001176	18589	Quarterly Mitigation Maintenance - State Road 56 05/22	\$ 3,420.00
Korie Roberts	001170	KR042822	Board of Supervisors Meeting 04/28/22	\$ 200.00
Korie Roberts	001178	KR052622	Board of Supervisors Meeting 05/26/22	\$ 200.00
Kutak Rock LLP	001174	3051617	General/Monthly Legal Services 04/22	\$ 2,030.00
Pasco Co Property Appraiser	001172	042922	Non-Ad Valorem Annual Fees FY 21/22	\$ 150.00
Rizzetta & Company, Inc.	001169	INV0000067906	District Management Fees 05/22	\$ 3,429.17
Times Publishing Company	001171	0000222128 04/20/22	Legal Advertising Account #117709 04/22	\$ 104.80
Times Publishing Company	001179	0000226371 05/18/22	Legal Advertising Account #117709 05/22	\$ 90.40
Times Publishing Company	001179	0000226784 05/18/22	Legal Advertising Account #117709 05/22	\$ 104.80
Westcoast Landscape & Lawns, Inc.	001175	100168	Lawn Maintenance 04/22	\$ 12,650.00

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Westcoast Landscape & Lawns, Inc.	001175	100897	Lawn Maintenance 05/22	\$ 12,650.00
Wiregrass Irrigation, LLC	001173	070	Irrigation Fees 04/22	\$ 51,377.00
Withlacoochee River Electric Cooperative, Inc	ACH20220503	1723523 04/22	Area Lighting 04/22	\$ <u>7,138.07</u>
Report Total				\$ <u><u>93,544.24</u></u>

Wiregrass Community Development District

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Operations and Maintenance Expenditures

June 2022

For Board Approval

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

The total items being presented: **\$84,075.49**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Wiregrass Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Berger Tooms Elam Gaines & Frank	001182	358928	Auditing Services 06/22	\$ 3,510.00
Done Rite Hauling Enterprises, Inc.	001184	51245	Debris Removal 06/22	\$ 200.00
Kutak Rock LLP	001185	3065972	General/Monthly Legal Services 05/22	\$ 1,705.86
Rizzetta & Company, Inc.	001180	INV0000068751	District Management Fees 06/22	\$ 3,429.17
Times Publishing Company	001187	0000231198 06/15/22	Legal Advertising Account #117709 06/22	\$ 104.80
Times Publishing Company	001187	0000231232 06/15/22	Legal Advertising Account #117709 06/22	\$ 1,534.00
U.S. Bank	001183	6536401	Trustee Fees Series 2016 05/01/22 - 04/30/23	\$ 4,336.94
Westcoast Landscape & Lawns, Inc.	001186	101887	Lawn Maintenance 06/22	\$ 12,650.00
Wiregrass Irrigation, LLC	001181	071	Irrigation Fees 05/22	\$ 49,416.12
Withlacoochee River Electric Cooperative, Inc	ACH20220607	1723523 05/22	Area Lighting 05/22	<u>\$ 7,188.60</u>
Report Total				<u>\$ 84,075.49</u>

Tab 3

RESOLUTION 2022-05

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

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2022, submitted to the Board of Supervisors (“**Board**”) of the Wiregrass Community Development District (“**District**”) a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

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

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is

hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, (“**Adopted Budget**”) and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. That 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 Wiregrass Community Development District for the Fiscal Year Ending September 30, 2023.”
- d. The final Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least two years.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the District, for the Fiscal Year 2022/2023, the sum of \$ _____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL IRRIGATION REVENUE FUND	\$ _____
DEBT SERVICE – SERIES 2014	\$ _____
DEBT SERVICE – SERIES 2016	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Budget Amendments

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

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

- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish that any amendments to the budget under paragraph c. above are posed to the District's website within 5 days after adoption and remain on the website for at least two years.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 28TH DAY OF JULY 2022.

ATTEST:

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____
Chairperson / Vice Chairperson

Exhibit A: Budget Fiscal Year 2022/2023

Exhibit A

Budget Fiscal Year 2022/2023



Rizzetta & Company

Wiregrass Community Development District

wiregrasscdd.org

**Proposed Budget for
Fiscal Year 2022/2023**

Table of Contents

	<u>Page</u>
General Fund Budget for Fiscal Year 2022/2023	3
Irrigation Revenue Fund for Fiscal Year 2022/2023	5
Debt Service Fund Budget for Fiscal Year 2022/2023	6
Assessments Charts for Fiscal Year 2022/2023	7
General Fund Budget Account Category Descriptions	14
Irrigation Revenue Fund Budget Account Category Descriptions	17
Debt Service Fund Budget Account Category Descriptions	18



Rizzetta & Company

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 241	\$ 241	\$ -	\$ 241	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 318,698	\$ 318,698	\$ 314,009	\$ 4,689	\$ 430,496	\$ 116,487	
7	Off Roll*	\$ 49,650	\$ 49,650	\$ 49,650	\$ -	\$ -	\$ (49,650)	
8								
9	TOTAL REVENUES	\$ 368,589	\$ 368,589	\$ 363,659	\$ 4,930	\$ 430,496	\$ 66,837	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ 125,352	\$ (125,352)	\$ 80,000	\$ (45,352)	
12								
13	TOTAL REVENUES AND BALANCE FORWARD	\$ 368,589	\$ 368,589	\$ 489,011	\$ (120,422)	\$ 510,496	\$ 21,485	
14								
17	EXPENDITURES - ADMINISTRATIVE							
18								
19	Legislative							
20	Supervisor Fees	\$ 800	\$ 1,067	\$ 2,400	\$ 1,333	\$ 2,400	\$ -	1 BOS paid
21	Financial & Administrative							
22	Administrative Services	\$ 2,318	\$ 3,091	\$ 3,090	\$ (1)	\$ 3,245	\$ 155	Cost of living adjustment
23	District Management	\$ 10,500	\$ 14,000	\$ 14,000	\$ -	\$ 14,700	\$ 700	Cost of living adjustment
24	District Engineer	\$ 2,030	\$ 2,707	\$ 15,000	\$ 12,293	\$ 15,000	\$ -	
25	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	
26	Trustees Fees	\$ 9,108	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -	
27	Tax Collector /Property Appraiser Fees	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
28	Financial & Revenue Collections	\$ 2,700	\$ 3,600	\$ 3,600	\$ -	\$ 3,780	\$ 180	Cost of living adjustment
29	Accounting Services	\$ 9,270	\$ 12,360	\$ 12,360	\$ -	\$ 12,978	\$ 618	Cost of living adjustment
30	Auditing Services	\$ 3,510	\$ 3,510	\$ 3,510	\$ -	\$ 3,510	\$ -	Berger Audit = \$3,510 thru FY 23/24
31	Arbitrage Rebate Calculation	\$ 900	\$ 900	\$ 2,250	\$ 1,350	\$ 900	\$ (1,350)	Series 2014 & 2016 Confirmed with AMTEC
32	Public Officials Liability Insurance	\$ 2,481	\$ 2,481	\$ 2,599	\$ 118	\$ 2,791	\$ 192	Per EGIS estimate
33	Miscellaneous Mailings	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
34	Legal Advertising	\$ 2,289	\$ 3,052	\$ 1,000	\$ (2,052)	\$ 1,000	\$ -	
35	Dues, Licenses & Fees	\$ 275	\$ 367	\$ 175	\$ (192)	\$ 175	\$ -	
36	Assessment Roll	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,300	\$ 300	Cost of living adjustment
37	Website Hosting, Maintenance, Backup (and	\$ 3,113	\$ 4,151	\$ 5,500	\$ 1,349	\$ 3,638	\$ (1,862)	Rizzetta Tech & Campus Suite Contracts
38	Legal Counsel							
39	District Counsel	\$ 13,259	\$ 17,679	\$ 15,000	\$ (2,679)	\$ 20,000	\$ 5,000	DC Confirmed
40								
41	Administrative Subtotal	\$ 74,703	\$ 90,113	\$ 102,134	\$ 12,021	\$ 106,067	\$ 3,933	
42								

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
43	EXPENDITURES - FIELD OPERATIONS							
44								
45	Electric Utility Services							
46	Street Lights	\$ 63,219	\$ 84,292	\$ 101,200	\$ 16,908	\$ 133,180	\$ 31,980	Adding 82 additional street lights to Persimmon Park Phase 2 -\$2,665 per month
47	Utility Bond	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
48	Utility-Fountains	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	Fountains added to Persimmon Park
49	Water-Sewer Combination Services							
50	Stormwater Control							
51	Aquatic Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 25,000	\$ 10,000	Future pond clean up projects
52	Wetland Area Monitoring & Maintenance	\$ 39,572	\$ 52,763	\$ 20,000	\$ (32,763)	\$ 25,000	\$ 5,000	Per contract Florida Natives Nursery \$13,680 + additional future services
53	Aquatic Plant Replacement	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	Persimmon Park 1 & 2
54	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Pond bank mowing
55	Other Physical Environment							
56	General Liability Insurance	\$ 3,032	\$ 3,032	\$ 3,177	\$ 145	\$ 3,411	\$ 234	Per EGIS estimate
57	Maintenance Bond	\$ 4,338	\$ 4,338	\$ 23,000	\$ 18,662	\$ 4,338	\$ (18,662)	WREC utility bond annual premium based on bond value - \$92K per WREC/EGIS
58	Landscape Maintenance	\$ 113,850	\$ 151,800	\$ 162,000	\$ 10,200	\$ 162,000	\$ -	Adding areas to scope
59	Landscape - Mulch	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Trees along roadways/ponds
60	Lift Station Perimeter Maintenance	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	Fencing & gate repairs- Persimmon Park/Heuland pond entrance to Windermere
61	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	
62	Road & Street Facilities							
63	Sidewalk Repair & Maintenance	\$ 2,500	\$ 3,333	\$ 2,500	\$ (833)	\$ 5,000	\$ 2,500	
64	Contingency							
65	Miscellaneous Contingency	\$ 4,344	\$ 5,792	\$ 5,000	\$ (792)	\$ 5,000	\$ -	
66								
67	Field Operations Subtotal	\$ 230,855	\$ 305,350	\$ 386,877	\$ 81,527	\$ 404,429	\$ 17,552	
68								
69	TOTAL EXPENDITURES	\$ 305,558	\$ 395,463	\$ 489,011	\$ 93,547	\$ 510,496	\$ 21,485	
70								
71	EXCESS OF REVENUES OVER	\$ 63,031	\$ (26,874)	\$ -	\$ (26,875)	\$ -	\$ -	

Proposed Budget
Wiregrass Community Development District
Irrigation Revenue Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 110	\$ 110	\$ -	\$ 110	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 564,984	\$ 564,984	\$ 564,984	\$ -	\$590,819.52	\$ 25,836	
7	Off Roll*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -		
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 565,094	\$ 565,094	\$ 564,984	\$ 110	\$590,819.52	\$ 25,836	
12								
13	EXPENDITURES							
14								
15	Financial and Administrative							
16	Assessment Roll	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,575	\$ 75	
17	Reclaimed Accounting fee	\$ 4,500	\$ 6,000	\$ 6,000	\$ -	\$ 6,300	\$ 300	
18	Water-Sewer Combination Services							
19	Utility - Reclaimed Irrigation	\$ 450,407	\$ 600,543	\$ 557,484	\$ (43,059)	\$ 582,945	\$ 25,461	Estimated provided by Developer
20								
21	TOTAL EXPENDITURES	\$ 456,407	\$ 608,043	\$ 564,984	\$ (43,059)	\$590,819.52	\$ 25,836	
22								
23	EXCESS OF REVENUES OVER	\$ 108,687	\$ (42,949)	\$ -	\$ (42,949)	\$ -	\$ 0	

Wiregrass Community Development District
Debt Service
Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2014	Series 2016	Budget for 2022/2023
REVENUES			
Special Assessments			
Net Special Assessments	\$940,412.00	\$611,760.16	\$1,552,172.15
TOTAL REVENUES	\$940,412.00	\$611,760.16	\$1,552,172.15
EXPENDITURES			
Administrative			
Financial & Administrative			
Debt Service Obligation	\$940,412.00	\$611,760.16	\$1,552,172.15
Administrative Subtotal	\$940,412.00	\$611,760.16	\$1,552,172.15
TOTAL EXPENDITURES	\$940,412.00	\$611,760.16	\$1,552,172.15
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$1,649,842.85

Notes:

Pasco County Collection Costs (2%) and Early Payment Discounts (4%) included in the Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
<u>Non-Residential</u>				
Operations/Maintenance - Retail (Audi)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Retail (Audi)	\$93.08	\$92.59	-\$0.49	-0.53%
Total	\$373.77	\$423.79	\$50.02	13.38%
Operations/Maintenance - Hotel (Fairfield Inn)	\$146.45	\$172.81	\$26.36	18.00%
Irrigation - Hotel (Fairfield Inn)	\$46.71	\$46.45	-\$0.26	-0.55%
Total	\$193.16	\$219.26	\$26.10	13.51%
Operations/Maintenance - Industrial (Morningstar)	\$207.47	\$244.81	\$37.34	18.00%
Irrigation - Industrial (Morningstar)	\$38.08	\$37.71	-\$0.37	-0.96%
Total	\$245.55	\$282.52	\$36.97	15.06%
Operations/Maintenance - Culvers (Retail)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Culvers (Retail)	\$568.16	\$567.66	-\$0.49	-0.09%
Total	\$848.85	\$898.86	\$50.02	5.89%
Operations/Maintenance - Kiddie Academy (Retail)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Kiddie Academy (Retail)	\$232.76	\$232.27	-\$0.49	-0.21%
Total	\$513.45	\$563.47	\$50.02	9.74%
Series 2014 Debt Service - Hospital (NTBH)	\$904.03	\$904.03	\$0.00	0.00%
Operations/Maintenance - Hospital (NTBH)	\$145.51	\$171.69	\$26.18	17.99%
Irrigation - Hospital (NTBH)	\$58.92	\$58.66	-\$0.26	-0.44%
Total	\$1,108.46	\$1,134.38	\$25.92	2.34%
Operations/Maintenance - 7-11 (Retail)	\$0.00	\$331.20	\$331.20	(1)
Irrigation - 7-11 (Retail)	\$0.00	\$454.42	\$454.42	(2)
Total	\$0.00	\$785.62	\$785.62	(1)(2)

Residential

Operations/Maintenance - Apartments (BH)	\$61.02	\$72.01	\$10.99	18.01%
Irrigation - Apartments (BH)	\$64.36	\$64.26	-\$0.11	-0.17%
Total	\$125.38	\$136.27	\$10.88	8.68%
Operations/Maintenance - Apartments (Altis)	\$61.02	\$72.01	\$10.99	18.01%
Irrigation - Apartments (Altis)	\$64.03	\$63.92	-\$0.11	-0.17%
Total	\$125.05	\$135.93	\$10.88	8.70%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

PER UNIT ANNUAL ASSESSMENT

2021/2022

2022/2023

Proposed Increase / Decrease

\$

%

The Arbors

Series 2016 Debt Service - Townhome - Parcel M21	\$797.19	\$797.19	\$0.00	0.00%
Operations/Maintenance - Townhome - Parcel M21	\$145.51	\$171.69	\$26.18	17.99%
Irrigation - Townhome - Parcel M21	\$390.79	\$390.54	-\$0.26	-0.07%
Total	\$1,333.49	\$1,359.42	\$25.92	1.94%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 30 - 40 - Parcel M21	\$553.10	\$552.67	-\$0.43	-0.08%
Total	\$2,204.33	\$2,247.82	\$43.49	1.97%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 41 - 50 - Parcel M21	\$594.98	\$594.54	-\$0.43	-0.07%
Total	\$2,246.21	\$2,289.69	\$43.49	1.94%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 51 - 60 - Parcel M21	\$636.72	\$636.29	-\$0.43	-0.07%
Total	\$2,287.95	\$2,331.44	\$43.49	1.90%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 61 - 70 - Parcel M21	\$678.46	\$678.03	-\$0.43	-0.06%
Total	\$2,329.69	\$2,373.18	\$43.49	1.87%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 71 - 80 - Parcel M21	\$720.34	\$719.91	-\$0.43	-0.06%
Total	\$2,371.57	\$2,415.06	\$43.49	1.83%

Windermere

Series 2014 Debt Service - Townhome	\$797.19	\$797.19	\$0.00	0.00%
Operations/Maintenance - Townhome	\$145.51	\$171.69	\$26.18	17.99%
Irrigation (Active) - Townhome	\$308.22	\$307.96	-\$0.26	-0.08%
Total	\$1,250.92	\$1,276.84	\$25.92	2.07%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
<u>Ridge</u>				
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 30 - 40'	\$516.85	\$516.42	-\$0.43	-0.08%
Total	\$2,036.44	\$2,079.93	\$43.49	2.14%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 41 - 50'	\$558.72	\$558.29	-\$0.43	-0.08%
Total	\$2,078.31	\$2,121.80	\$43.49	2.09%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 51 - 60'	\$600.46	\$600.03	-\$0.43	-0.07%
Total	\$2,120.05	\$2,163.54	\$43.49	2.05%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 61 - 70'	\$642.21	\$641.78	-\$0.43	-0.07%
Total	\$2,161.80	\$2,205.29	\$43.49	2.01%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 71 - 80'	\$684.08	\$683.65	-\$0.43	-0.06%
Total	\$2,203.67	\$2,247.16	\$43.49	1.97%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 71 - 80' Plus	\$728.12	\$727.69	-\$0.43	-0.06%
Total	\$2,247.71	\$2,291.20	\$43.49	1.93%

Persimmon Park

Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u>\$66,837.00</u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u>\$25,835.32</u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2021/2022</u>	<u>2022/2023</u>	<u>\$</u>	<u>%</u>
Irrigation (Active) - Single Family 30 - 40'	\$539.83	\$492.03	-\$47.79	-8.85%
Total	\$2,191.06	\$2,187.18	-\$3.87	-0.18%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 30 - 40'	\$539.83	\$492.03	-\$47.79	-8.85%
Total	\$2,191.06	\$2,187.18	-\$3.87	-0.18%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 41 - 50'	\$581.70	\$533.91	-\$47.79	-8.22%
Total	\$2,232.93	\$2,229.06	-\$3.87	-0.17%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 41 - 50'	\$581.70	\$533.91	-\$47.79	-8.22%
Total	\$2,232.93	\$2,229.06	-\$3.87	-0.17%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 51-60'	\$623.44	\$575.65	-\$47.79	-7.67%
Total	\$2,274.67	\$2,270.80	-\$3.87	-0.17%

Unplatted

Series 2016 Debt Service - Condo -Parcel M21	\$637.75	\$637.75	\$0.00	0.00%
Operations/Maintenance - Condo -Parcel M21	\$117.16	\$138.24	\$21.08	17.99%
Total	\$754.91	\$775.99	\$21.08	2.79%
Series 2016 Debt Service - SF - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation - SF - Parcel M21 (PP)	\$0.00	\$77.78	\$77.78	(2)
Total	\$1,651.23	\$1,772.93	\$121.70	7.37%

(1) FY 2022-2023 will be the first year of levied O&M assessments for this product type

(2) FY 2022-2023 will be the first year of levied irrigation assessments for this product type

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL O&M BUDGET		\$430,496.00
COLLECTION COSTS @	2.0%	\$9,159.49
EARLY PAYMENT DISCOUNT @	4.0%	\$18,318.98
TOTAL O&M ASSESSMENT		<u>\$457,974.47</u>

UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT				ANNUAL ASSESSMENT					
PRODUCT TYPE	O&M	2014 DEBT SERVICE ⁽¹⁾	2016 DEBT SERVICE ⁽¹⁾		EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	2014 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾	
PLATTED													
Non-Residential													
Retail	79			1kSqFt	1.15	90.76	5.71%	\$26,139.31	\$331.20			\$331.20	/ 1kSqFt
Hotel - Fairfield Inn	92			Rooms	0.6	55.20	3.47%	\$15,897.61	\$172.81			\$172.81	/ Room
Light Industrial - Morningstar	100			1kSqFt	0.85	85.00	5.35%	\$24,480.01	\$244.81			\$244.81	/ 1kSqFt
Hospital - NTBH	123	123		Beds	0.6	73.33	4.61%	\$21,118.16	\$171.69	\$904.03		\$1,075.72	/ Bed
Residential													
Apartments	492			Lots	0.25	123.00	7.73%	\$35,424.02	\$72.01			\$72.01	/ Lot
The Arbors													
TH - Parcel M21	118		118	Units	0.60	70.35	4.42%	\$20,259.70	\$171.69		\$797.19	\$968.88	/ Unit
SF 30 - 40 - Parcel M21	23		23	Lots	1.00	23.00	1.45%	\$6,624.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 41 - 50 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 51 - 60 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 61 - 70 - Parcel M21	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 71 - 80 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
Windermere													
TH (Active)	220	220		Units	0.60	131.15	8.25%	\$37,772.33	\$171.69	\$797.19		\$968.88	/ Unit
Ridge													
SF 30 - 40	14	13		Lots	1.00	14.00	0.88%	\$4,032.00	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 41 - 50	163	162		Lots	1.00	163.00	10.25%	\$46,944.02	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 51 - 60	194	194		Lots	1.00	194.00	12.20%	\$55,872.03	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 61 - 70	47	47		Lots	1.00	47.00	2.96%	\$13,536.01	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 71 - 80	146	143		Lots	1.00	146.00	9.18%	\$42,048.02	\$288.00	\$1,275.51		\$1,563.51	/ Lot
Persimmon Park													
SF - Parcel M21 (PP) - 30 - 40	86		86	Lots	1.00	86.00	5.41%	\$24,768.01	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF - Parcel M21 (PP) - 41 - 50	63		63	Lots	1.00	63.00	3.96%	\$18,144.01	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF - Parcel M21 (PP) - 51 - 60	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
UNPLATTED													
Condo - Parcel M21 - Unplatted	80		80	Units	0.48	38.40	2.41%	\$11,059.21	\$138.24		\$637.75	\$775.99	/ Unit
SF - Parcel M21 (PP) - Unplatted	178		178	Lots	1.00	178.00	11.19%	\$51,264.02	\$288.00		\$1,407.15	\$1,695.15	/ Lot
Total District	2227	902	557			1590.19	100.00%	\$457,974.47					

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$27,478.47)

Net Revenue to be Collected

\$430,496.00⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 2 (two) Series 2014 Prepayments.⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.⁽³⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 IRRIGATION ASSESSMENT SCHEDULE

TOTAL IRRIGATION BUDGET		\$590,819.52
COLLECTION COSTS @	2.0%	\$12,570.63
EARLY PAYMENT DISCOUNT @	4.0%	\$25,141.26
TOTAL IRRIGATION ASSESSMENT		<u>\$628,531.40</u>

UNITS ASSESSED

PRODUCT TYPE	IRRIGATION		IRRIGATION BUDGET	IRRIGATION	TOTAL ⁽¹⁾		
<u>PLATTED</u>							
<u>Non-Residential</u>							
Retail - Audi	60	1kSqFt	\$5,555.25	\$92.59	\$92.59	/	1kSqFt
Hotel - Fairfield Inn	92	Rooms	\$4,273.28	\$46.45	\$46.45	/	Room
Light Industrial - Morningstar	100	1kSqFt	\$3,770.96	\$37.71	\$37.71	/	1kSqFt
Retail - Culvers	4,443	1kSqFt	\$2,522.13	\$567.66	\$567.66	/	1kSqFt
Retail - Kiddie Academy	10	1kSqFt	\$2,322.70	\$232.27	\$232.27	/	1kSqFt
Hospital - NTBH	123	Beds	\$7,215.73	\$58.66	\$58.66	/	Bed
Retail - 7-11	4.48	1kSqFt	\$2,035.80	\$454.42	\$454.42	/	1kSqFt
<u>Residential</u>							
Apartments - BH	100	Lots	\$6,425.50	\$64.26	\$64.26	/	Lot
Apartments - Altis	392	Lots	\$25,055.64	\$63.92	\$63.92	/	Unit
<u>The Arbors</u>							
TH - Parcel M21	118	Units	\$46,083.23	\$390.54	\$390.54	/	Lot
SF 30 - 40 - Parcel M21	23	Lots	\$12,711.46	\$552.67	\$552.67	/	Lot
SF 41 - 50 - Parcel M21	1	Lots	\$594.54	\$594.54	\$594.54	/	Lot
SF 51 - 60 - Parcel M21	1	Lots	\$636.29	\$636.29	\$636.29	/	Lot
SF 61 - 70 - Parcel M21	3	Lots	\$2,034.10	\$678.03	\$678.03	/	Lot
SF 71 - 80 - Parcel M21	1	Lots	\$719.91	\$719.91	\$719.91	/	Lot
<u>Windermere</u>							
TH (Active)	220	Units	\$67,751.39	\$307.96	\$307.96	/	Unit
<u>Ridge</u>							
SF 30 - 40	14	Lots	\$7,229.84	\$516.42	\$516.42	/	Lot
SF 41 - 50	163	Lots	\$91,001.17	\$558.29	\$558.29	/	Lot
SF 51 - 60	194	Lots	\$116,406.61	\$600.03	\$600.03	/	Lot
SF 61 - 70	47	Lots	\$30,163.60	\$641.78	\$641.78	/	Lot
SF 71 - 80	85	Lots	\$58,110.34	\$683.65	\$683.65	/	Lot
SF 71 - 80 Plus	61	Lots	\$44,389.31	\$727.69	\$727.69	/	Lot
<u>Persimmon Park</u>							
SF - Parcel M21 (PP) - 30 - 40	86	Lots	\$42,314.93	\$492.03	\$492.03	/	Lot
SF - Parcel M21 (PP) - 41 - 50	63	Lots	\$33,636.10	\$533.91	\$533.91	/	Lot
SF - Parcel M21 (PP) - 51 - 60	3	Lots	\$1,726.95	\$575.65	\$575.65	/	Lot
<u>UNPLATTED</u>							
Condo - Parcel M21 - Unplatted	0	Units	\$0.00	\$0.00	\$0.00	/	Unit
SF - Parcel M21 (PP) - Unplatted	178	Lots	\$13,844.62	\$77.78	\$77.78	/	Lot
Total District	2147		\$628,531.40				

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%): (\$37,711.88)

Net Revenue to be Collected **\$590,819.52**

⁽¹⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M/ADMIN FEE BUDGET		\$430,496.00
COLLECTION COSTS @	2.0%	\$9,159.49
EARLY PAYMENT DISCOUNT @	4.0%	\$18,318.98
TOTAL O&M ASSESSMENT		<u>\$457,974.47</u>
TOTAL IRRIGATION BUDGET		\$590,819.52
COLLECTION COSTS @	2.0%	\$12,570.63
EARLY PAYMENT DISCOUNT @	4.0%	\$25,141.26
TOTAL IRRIGATION ASSESSMENT		<u>\$628,531.40</u>

UNITS ASSESSED							ALLOCATION OF O&M ASSESSMENT				ANNUAL ASSESSMENT				
PRODUCT TYPE	O&M	IRRIGATION	2014 DEBT SERVICE ⁽¹⁾	2016 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	IRRIGATION BUDGET	O&M	IRRIGATION	2014 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾	
PLATTED															
Non-Residential															
Retail - Audi	60	60			1kSqFt	1.15	69.00	4.34%	\$19,872.01	\$5,555.25				\$423.79	
Hotel - Fairfield Inn	92	92			Rooms	0.6	55.20	3.47%	\$15,897.61	\$4,273.28				\$219.26	
Light Industrial - Morningstar	100	100			1kSqFt	0.85	85.00	5.35%	\$24,480.01	\$3,770.96				\$282.52	
Retail - Culvers	4	4			1kSqFt	1.15	5.11	0.32%	\$1,471.52	\$2,522.13				\$898.86	
Retail - Kiddie Academy	10	10			1kSqFt	1.15	11.50	0.72%	\$3,312.00	\$2,322.70				\$563.47	
Hospital - NTBH	123	123	123		Beds	0.60	73.33	4.61%	\$21,118.16	\$7,215.73				\$1,134.38	
Retail - 7-11	4	4			1kSqFt	1.15	5.15	0.32%	\$1,483.78	\$2,035.80				\$785.62	
Residential															
Apartments - BH	100	100			Lots	0.25	25.00	1.57%	\$7,200.00	\$6,425.50				\$136.27	
Apartments - Altis	392	392			Lots	0.25	98.00	6.16%	\$28,224.01	\$25,055.64				\$135.93	
The Arbors															
TH - Parcel M21	118	118		118	Units	0.60	70.35	4.42%	\$20,259.70	\$46,083.23				\$1,359.42	
SF 30 - 40 - Parcel M21	23	23		23	Lots	1.00	23.00	1.45%	\$6,624.00	\$12,711.46				\$2,247.82	
SF 41 - 50 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$594.54				\$2,289.69	
SF 51 - 60 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$636.29				\$2,331.44	
SF 61 - 70 - Parcel M21	3	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$2,034.10				\$2,373.18	
SF 71 - 80 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$719.91				\$2,415.06	
Windermere															
TH (Active)	220	220	220		Units	0.60	131.15	8.25%	\$37,772.33	\$67,751.39				\$1,276.84	
Ridge															
SF 30 - 40	14	14	13		Lots	1.00	14.00	0.88%	\$4,032.00	\$7,229.84				\$2,079.93	
SF 41 - 50	163	163	162		Lots	1.00	163.00	10.25%	\$46,944.02	\$91,001.17				\$2,121.80	
SF 51 - 60	194	194	194		Lots	1.00	194.00	12.20%	\$55,872.03	\$116,406.61				\$2,163.54	
SF 61 - 70	47	47	47		Lots	1.00	47.00	2.96%	\$13,536.01	\$30,163.60				\$2,205.29	
SF 71 - 80	85	85	83		Lots	1.00	85.00	5.35%	\$24,480.01	\$58,110.34				\$2,247.16	
SF 71 - 80 Plus	61	61	60		Lots	1.00	61.00	3.84%	\$17,568.01	\$44,389.31				\$2,291.20	
Persimmon Park															
SF - Parcel M21 (PP) - 30 - 40	86	86		86	Lots	1.00	86.00	5.41%	\$24,768.01	\$42,314.93				\$2,187.18	
SF - Parcel M21 (PP) - 41 - 50	63	63		63	Lots	1.00	63.00	3.96%	\$18,144.01	\$33,636.10				\$2,229.06	
SF - Parcel M21 (PP) - 51 - 60	3	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$1,726.95				\$2,270.80	
UNPLATTED															
Condo - Parcel M21 - Unplatted	80	0		80	Units	0.48	38.40	2.41%	\$11,059.21	\$0.00				\$775.99	
SF - Parcel M21 (PP) - Unplatted	178	178		178	Lots	1.00	178.00	11.19%	\$51,264.02	\$13,844.62				\$1,772.93	
Total District	2227	2147	902	557			1590.19	100.00%	\$457,974.47	\$628,531.40					
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):										(\$27,478.47)	(\$37,711.88)				
Net Revenue to be Collected										\$430,496.00	\$590,819.52				

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 5 (five) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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



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Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

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

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

EXPENDITURES - FIELD OPERATIONS:

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



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

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

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

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

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

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

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

Utilities Maintenance Bond: The District may get a utility maintenance bond to provide a financial guarantee ensuring a payment for utilities on time in lieu of a paying a deposit.

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

Lift Station Perimeter Maintenance: The District may incur maintenance and repair expenses for lift station fencing and gates.

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

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

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

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



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IRRIGATION REVENUE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES:

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

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

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



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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



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Tab 4

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Wiregrass Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance, irrigation program administration, and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A,"** and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

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

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

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance and a special assessment for irrigation program administration are hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance and the special assessments for irrigation program administration imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments and for irrigation program administration assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments, irrigation special assessments, and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same

manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**

- B. **Direct Bill Assessments.** The operations and maintenance special assessments, irrigation special assessments, and previously levied debt service special assessments imposed on the Direct Collect Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits "A" and "B."** Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2022, 25% due no later than February 1, 2023 and 25% due no later than May 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022/2023, 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 decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

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

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

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

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

PASSED AND ADOPTED this 28th day of July 2022.

ATTEST:

**WIREGRASS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Budget

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

Exhibit A
Budget



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Wiregrass Community Development District

wiregrasscdd.org

**Proposed Budget for
Fiscal Year 2022/2023**

Table of Contents

	<u>Page</u>
General Fund Budget for Fiscal Year 2022/2023	3
Irrigation Revenue Fund for Fiscal Year 2022/2023	5
Debt Service Fund Budget for Fiscal Year 2022/2023	6
Assessments Charts for Fiscal Year 2022/2023	7
General Fund Budget Account Category Descriptions	14
Irrigation Revenue Fund Budget Account Category Descriptions	17
Debt Service Fund Budget Account Category Descriptions	18



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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 241	\$ 241	\$ -	\$ 241	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 318,698	\$ 318,698	\$ 314,009	\$ 4,689	\$ 430,496	\$ 116,487	
7	Off Roll*	\$ 49,650	\$ 49,650	\$ 49,650	\$ -	\$ -	\$ (49,650)	
8								
9	TOTAL REVENUES	\$ 368,589	\$ 368,589	\$ 363,659	\$ 4,930	\$ 430,496	\$ 66,837	
10								
11	Balance Forward from Prior Year	\$ -	\$ -	\$ 125,352	\$ (125,352)	\$ 80,000	\$ (45,352)	
12								
13	TOTAL REVENUES AND BALANCE FORWARD	\$ 368,589	\$ 368,589	\$ 489,011	\$ (120,422)	\$ 510,496	\$ 21,485	
14								
17	EXPENDITURES - ADMINISTRATIVE							
18								
19	Legislative							
20	Supervisor Fees	\$ 800	\$ 1,067	\$ 2,400	\$ 1,333	\$ 2,400	\$ -	1 BOS paid
21	Financial & Administrative							
22	Administrative Services	\$ 2,318	\$ 3,091	\$ 3,090	\$ (1)	\$ 3,245	\$ 155	Cost of living adjustment
23	District Management	\$ 10,500	\$ 14,000	\$ 14,000	\$ -	\$ 14,700	\$ 700	Cost of living adjustment
24	District Engineer	\$ 2,030	\$ 2,707	\$ 15,000	\$ 12,293	\$ 15,000	\$ -	
25	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	
26	Trustees Fees	\$ 9,108	\$ 9,000	\$ 9,000	\$ -	\$ 9,000	\$ -	
27	Tax Collector /Property Appraiser Fees	\$ 150	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
28	Financial & Revenue Collections	\$ 2,700	\$ 3,600	\$ 3,600	\$ -	\$ 3,780	\$ 180	Cost of living adjustment
29	Accounting Services	\$ 9,270	\$ 12,360	\$ 12,360	\$ -	\$ 12,978	\$ 618	Cost of living adjustment
30	Auditing Services	\$ 3,510	\$ 3,510	\$ 3,510	\$ -	\$ 3,510	\$ -	Berger Audit = \$3,510 thru FY 23/24
31	Arbitrage Rebate Calculation	\$ 900	\$ 900	\$ 2,250	\$ 1,350	\$ 900	\$ (1,350)	Series 2014 & 2016 Confirmed with AMTEC
32	Public Officials Liability Insurance	\$ 2,481	\$ 2,481	\$ 2,599	\$ 118	\$ 2,791	\$ 192	Per EGIS estimate
33	Miscellaneous Mailings	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
34	Legal Advertising	\$ 2,289	\$ 3,052	\$ 1,000	\$ (2,052)	\$ 1,000	\$ -	
35	Dues, Licenses & Fees	\$ 275	\$ 367	\$ 175	\$ (192)	\$ 175	\$ -	
36	Assessment Roll	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,300	\$ 300	Cost of living adjustment
37	Website Hosting, Maintenance, Backup (and	\$ 3,113	\$ 4,151	\$ 5,500	\$ 1,349	\$ 3,638	\$ (1,862)	Rizzetta Tech & Campus Suite Contracts
38	Legal Counsel							
39	District Counsel	\$ 13,259	\$ 17,679	\$ 15,000	\$ (2,679)	\$ 20,000	\$ 5,000	DC Confirmed
40								
41	Administrative Subtotal	\$ 74,703	\$ 90,113	\$ 102,134	\$ 12,021	\$ 106,067	\$ 3,933	
42								

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
43	EXPENDITURES - FIELD OPERATIONS							
44								
45	Electric Utility Services							
46	Street Lights	\$ 63,219	\$ 84,292	\$ 101,200	\$ 16,908	\$ 133,180	\$ 31,980	Adding 82 additional street lights to Persimmon Park Phase 2 -\$2,665 per month
47	Utility Bond	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
48	Utility-Fountains	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	Fountains added to Persimmon Park
49	Water-Sewer Combination Services							
50	Stormwater Control							
51	Aquatic Maintenance	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 25,000	\$ 10,000	Future pond clean up projects
52	Wetland Area Monitoring & Maintenance	\$ 39,572	\$ 52,763	\$ 20,000	\$ (32,763)	\$ 25,000	\$ 5,000	Per contract Florida Natives Nursery \$13,680 + additional future services
53	Aquatic Plant Replacement	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	Persimmon Park 1 & 2
54	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Pond bank mowing
55	Other Physical Environment							
56	General Liability Insurance	\$ 3,032	\$ 3,032	\$ 3,177	\$ 145	\$ 3,411	\$ 234	Per EGIS estimate
57	Maintenance Bond	\$ 4,338	\$ 4,338	\$ 23,000	\$ 18,662	\$ 4,338	\$ (18,662)	WREC utility bond annual premium based on bond value - \$92K per WREC/EGIS
58	Landscape Maintenance	\$ 113,850	\$ 151,800	\$ 162,000	\$ 10,200	\$ 162,000	\$ -	Adding areas to scope
59	Landscape - Mulch	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Trees along roadways/ponds
60	Lift Station Perimeter Maintenance	\$ -	\$ -	\$ 9,000	\$ 9,000	\$ 9,000	\$ -	Fencing & gate repairs- Persimmon Park/Heuland pond entrance to Windermere
61	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	
62	Road & Street Facilities							
63	Sidewalk Repair & Maintenance	\$ 2,500	\$ 3,333	\$ 2,500	\$ (833)	\$ 5,000	\$ 2,500	
64	Contingency							
65	Miscellaneous Contingency	\$ 4,344	\$ 5,792	\$ 5,000	\$ (792)	\$ 5,000	\$ -	
66								
67	Field Operations Subtotal	\$ 230,855	\$ 305,350	\$ 386,877	\$ 81,527	\$ 404,429	\$ 17,552	
68								
69	TOTAL EXPENDITURES	\$ 305,558	\$ 395,463	\$ 489,011	\$ 93,547	\$ 510,496	\$ 21,485	
70								
71	EXCESS OF REVENUES OVER	\$ 63,031	\$ (26,874)	\$ -	\$ (26,875)	\$ -	\$ -	

Proposed Budget
Wiregrass Community Development District
Irrigation Revenue Fund
Fiscal Year 2022/2023

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	REVENUES							
3	Interest Earnings							
4	Interest Earnings	\$ 110	\$ 110	\$ -	\$ 110	\$ -	\$ -	
5	Special Assessments							
6	Tax Roll*	\$ 564,984	\$ 564,984	\$ 564,984	\$ -	\$590,819.52	\$ 25,836	
7	Off Roll*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -		
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 565,094	\$ 565,094	\$ 564,984	\$ 110	\$590,819.52	\$ 25,836	
12								
13	EXPENDITURES							
14								
15	Financial and Administrative							
16	Assessment Roll	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,575	\$ 75	
17	Reclaimed Accounting fee	\$ 4,500	\$ 6,000	\$ 6,000	\$ -	\$ 6,300	\$ 300	
18	Water-Sewer Combination Services							
19	Utility - Reclaimed Irrigation	\$ 450,407	\$ 600,543	\$ 557,484	\$ (43,059)	\$ 582,945	\$ 25,461	Estimated provided by Developer
20								
21	TOTAL EXPENDITURES	\$ 456,407	\$ 608,043	\$ 564,984	\$ (43,059)	\$590,819.52	\$ 25,836	
22								
23	EXCESS OF REVENUES OVER	\$ 108,687	\$ (42,949)	\$ -	\$ (42,949)	\$ -	\$ 0	

Wiregrass Community Development District
Debt Service
Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2014	Series 2016	Budget for 2022/2023
REVENUES			
Special Assessments			
Net Special Assessments	\$940,412.00	\$611,760.16	\$1,552,172.15
TOTAL REVENUES	\$940,412.00	\$611,760.16	\$1,552,172.15
EXPENDITURES			
Administrative			
Financial & Administrative			
Debt Service Obligation	\$940,412.00	\$611,760.16	\$1,552,172.15
Administrative Subtotal	\$940,412.00	\$611,760.16	\$1,552,172.15
TOTAL EXPENDITURES	\$940,412.00	\$611,760.16	\$1,552,172.15
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00

Collection and Discount % applicable to the county:

6.0%

Gross assessments

\$1,649,842.85

Notes:

Pasco County Collection Costs (2%) and Early Payment Discounts (4%) included in the Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u>\$66,837.00</u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u>\$25,835.32</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
<u>Non-Residential</u>				
Operations/Maintenance - Retail (Audi)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Retail (Audi)	\$93.08	\$92.59	-\$0.49	-0.53%
Total	\$373.77	\$423.79	\$50.02	13.38%
Operations/Maintenance - Hotel (Fairfield Inn)	\$146.45	\$172.81	\$26.36	18.00%
Irrigation - Hotel (Fairfield Inn)	\$46.71	\$46.45	-\$0.26	-0.55%
Total	\$193.16	\$219.26	\$26.10	13.51%
Operations/Maintenance - Industrial (Morningstar)	\$207.47	\$244.81	\$37.34	18.00%
Irrigation - Industrial (Morningstar)	\$38.08	\$37.71	-\$0.37	-0.96%
Total	\$245.55	\$282.52	\$36.97	15.06%
Operations/Maintenance - Culvers (Retail)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Culvers (Retail)	\$568.16	\$567.66	-\$0.49	-0.09%
Total	\$848.85	\$898.86	\$50.02	5.89%
Operations/Maintenance - Kiddie Academy (Retail)	\$280.69	\$331.20	\$50.51	17.99%
Irrigation - Kiddie Academy (Retail)	\$232.76	\$232.27	-\$0.49	-0.21%
Total	\$513.45	\$563.47	\$50.02	9.74%
Series 2014 Debt Service - Hospital (NTBH)	\$904.03	\$904.03	\$0.00	0.00%
Operations/Maintenance - Hospital (NTBH)	\$145.51	\$171.69	\$26.18	17.99%
Irrigation - Hospital (NTBH)	\$58.92	\$58.66	-\$0.26	-0.44%
Total	\$1,108.46	\$1,134.38	\$25.92	2.34%
Operations/Maintenance - 7-11 (Retail)	\$0.00	\$331.20	\$331.20	(1)
Irrigation - 7-11 (Retail)	\$0.00	\$454.42	\$454.42	(2)
Total	\$0.00	\$785.62	\$785.62	(1)(2)
<u>Residential</u>				
Operations/Maintenance - Apartments (BH)	\$61.02	\$72.01	\$10.99	18.01%
Irrigation - Apartments (BH)	\$64.36	\$64.26	-\$0.11	-0.17%
Total	\$125.38	\$136.27	\$10.88	8.68%
Operations/Maintenance - Apartments (Altis)	\$61.02	\$72.01	\$10.99	18.01%
Irrigation - Apartments (Altis)	\$64.03	\$63.92	-\$0.11	-0.17%
Total	\$125.05	\$135.93	\$10.88	8.70%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

PER UNIT ANNUAL ASSESSMENT

2021/2022

2022/2023

Proposed Increase / Decrease

\$

%

The Arbors

Series 2016 Debt Service - Townhome - Parcel M21	\$797.19	\$797.19	\$0.00	0.00%
Operations/Maintenance - Townhome - Parcel M21	\$145.51	\$171.69	\$26.18	17.99%
Irrigation - Townhome - Parcel M21	\$390.79	\$390.54	-\$0.26	-0.07%
Total	\$1,333.49	\$1,359.42	\$25.92	1.94%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 30 - 40 - Parcel M21	\$553.10	\$552.67	-\$0.43	-0.08%
Total	\$2,204.33	\$2,247.82	\$43.49	1.97%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 41 - 50 - Parcel M21	\$594.98	\$594.54	-\$0.43	-0.07%
Total	\$2,246.21	\$2,289.69	\$43.49	1.94%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 51 - 60 - Parcel M21	\$636.72	\$636.29	-\$0.43	-0.07%
Total	\$2,287.95	\$2,331.44	\$43.49	1.90%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 61 - 70 - Parcel M21	\$678.46	\$678.03	-\$0.43	-0.06%
Total	\$2,329.69	\$2,373.18	\$43.49	1.87%
Series 2016 Debt Service - SF - Parcel M21	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - SF 71 - 80 - Parcel M21	\$720.34	\$719.91	-\$0.43	-0.06%
Total	\$2,371.57	\$2,415.06	\$43.49	1.83%

Windermere

Series 2014 Debt Service - Townhome	\$797.19	\$797.19	\$0.00	0.00%
Operations/Maintenance - Townhome	\$145.51	\$171.69	\$26.18	17.99%
Irrigation (Active) - Townhome	\$308.22	\$307.96	-\$0.26	-0.08%
Total	\$1,250.92	\$1,276.84	\$25.92	2.07%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
<u>Ridge</u>				
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 30 - 40'	\$516.85	\$516.42	-\$0.43	-0.08%
Total	\$2,036.44	\$2,079.93	\$43.49	2.14%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 41 - 50'	\$558.72	\$558.29	-\$0.43	-0.08%
Total	\$2,078.31	\$2,121.80	\$43.49	2.09%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 51 - 60'	\$600.46	\$600.03	-\$0.43	-0.07%
Total	\$2,120.05	\$2,163.54	\$43.49	2.05%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 61 - 70'	\$642.21	\$641.78	-\$0.43	-0.07%
Total	\$2,161.80	\$2,205.29	\$43.49	2.01%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 71 - 80'	\$684.08	\$683.65	-\$0.43	-0.06%
Total	\$2,203.67	\$2,247.16	\$43.49	1.97%
Series 2014 Debt Service - Single Family	\$1,275.51	\$1,275.51	\$0.00	0.00%
Operations/Maintenance - Single Family	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 71 - 80' Plus	\$728.12	\$727.69	-\$0.43	-0.06%
Total	\$2,247.71	\$2,291.20	\$43.49	1.93%

Persimmon Park

Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%

Wiregrass Community Development District

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT COMPARISON

2022/2023 O&M Budget		\$430,496.00
Pasco County Collection Costs:	2%	\$9,159.49
Early Payment Discount:	4%	\$18,318.98
2022/2023 Total:		<u>\$457,974.47</u>
2021/2022 O&M Budget		\$363,659.00
2022/2023 O&M Budget		\$430,496.00
Total Difference:		<u><u>\$66,837.00</u></u>
2022/2023 Irrigation Budget		\$590,819.52
Pasco County Collection Costs:	2%	\$12,570.63
Early Payment Discount:	4%	\$25,141.26
2022/2023 Total:		<u>\$628,531.40</u>
2021/2022 Irrigation Budget		\$564,984.20
2022/2023 Irrigation Budget		\$590,819.52
Total Difference:		<u><u>\$25,835.32</u></u>

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2021/2022</u>	<u>2022/2023</u>	<u>\$</u>	<u>%</u>
Irrigation (Active) - Single Family 30 - 40'	\$539.83	\$492.03	-\$47.79	-8.85%
Total	\$2,191.06	\$2,187.18	-\$3.87	-0.18%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 30 - 40'	\$539.83	\$492.03	-\$47.79	-8.85%
Total	\$2,191.06	\$2,187.18	-\$3.87	-0.18%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Active) - Single Family 41 - 50'	\$581.70	\$533.91	-\$47.79	-8.22%
Total	\$2,232.93	\$2,229.06	-\$3.87	-0.17%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 41 - 50'	\$581.70	\$533.91	-\$47.79	-8.22%
Total	\$2,232.93	\$2,229.06	-\$3.87	-0.17%
Series 2016 Debt Service - Single Family - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - Single Family - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation (Not Active to Active) - Single Family 51-60'	\$623.44	\$575.65	-\$47.79	-7.67%
Total	\$2,274.67	\$2,270.80	-\$3.87	-0.17%

Unplatted

Series 2016 Debt Service - Condo -Parcel M21	\$637.75	\$637.75	\$0.00	0.00%
Operations/Maintenance - Condo -Parcel M21	\$117.16	\$138.24	\$21.08	17.99%
Total	\$754.91	\$775.99	\$21.08	2.79%
Series 2016 Debt Service - SF - Parcel M21 (PP)	\$1,407.15	\$1,407.15	\$0.00	0.00%
Operations/Maintenance - SF - Parcel M21 (PP)	\$244.08	\$288.00	\$43.92	17.99%
Irrigation - SF - Parcel M21 (PP)	\$0.00	\$77.78	\$77.78	(2)
Total	\$1,651.23	\$1,772.93	\$121.70	7.37%

- (1) FY 2022-2023 will be the first year of levied O&M assessments for this product type
 (2) FY 2022-2023 will be the first year of levied irrigation assessments for this product type

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL O&M BUDGET		\$430,496.00
COLLECTION COSTS @	2.0%	\$9,159.49
EARLY PAYMENT DISCOUNT @	4.0%	\$18,318.98
TOTAL O&M ASSESSMENT		<u>\$457,974.47</u>

UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT				ANNUAL ASSESSMENT					
PRODUCT TYPE	O&M	2014 DEBT SERVICE ⁽¹⁾	2016 DEBT SERVICE ⁽¹⁾		EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	2014 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾	
PLATTED													
Non-Residential													
Retail	79			1kSqFt	1.15	90.76	5.71%	\$26,139.31	\$331.20			\$331.20	/ 1kSqFt
Hotel - Fairfield Inn	92			Rooms	0.6	55.20	3.47%	\$15,897.61	\$172.81			\$172.81	/ Room
Light Industrial - Morningstar	100			1kSqFt	0.85	85.00	5.35%	\$24,480.01	\$244.81			\$244.81	/ 1kSqFt
Hospital - NTBH	123	123		Beds	0.6	73.33	4.61%	\$21,118.16	\$171.69	\$904.03		\$1,075.72	/ Bed
Residential													
Apartments	492			Lots	0.25	123.00	7.73%	\$35,424.02	\$72.01			\$72.01	/ Lot
The Arbors													
TH - Parcel M21	118		118	Units	0.60	70.35	4.42%	\$20,259.70	\$171.69		\$797.19	\$968.88	/ Unit
SF 30 - 40 - Parcel M21	23		23	Lots	1.00	23.00	1.45%	\$6,624.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 41 - 50 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 51 - 60 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 61 - 70 - Parcel M21	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF 71 - 80 - Parcel M21	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
Windermere													
TH (Active)	220	220		Units	0.60	131.15	8.25%	\$37,772.33	\$171.69	\$797.19		\$968.88	/ Unit
Ridge													
SF 30 - 40	14	13		Lots	1.00	14.00	0.88%	\$4,032.00	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 41 - 50	163	162		Lots	1.00	163.00	10.25%	\$46,944.02	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 51 - 60	194	194		Lots	1.00	194.00	12.20%	\$55,872.03	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 61 - 70	47	47		Lots	1.00	47.00	2.96%	\$13,536.01	\$288.00	\$1,275.51		\$1,563.51	/ Lot
SF 71 - 80	146	143		Lots	1.00	146.00	9.18%	\$42,048.02	\$288.00	\$1,275.51		\$1,563.51	/ Lot
Persimmon Park													
SF - Parcel M21 (PP) - 30 - 40	86		86	Lots	1.00	86.00	5.41%	\$24,768.01	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF - Parcel M21 (PP) - 41 - 50	63		63	Lots	1.00	63.00	3.96%	\$18,144.01	\$288.00		\$1,407.15	\$1,695.15	/ Lot
SF - Parcel M21 (PP) - 51 - 60	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$288.00		\$1,407.15	\$1,695.15	/ Lot
UNPLATTED													
Condo - Parcel M21 - Unplatted	80		80	Units	0.48	38.40	2.41%	\$11,059.21	\$138.24		\$637.75	\$775.99	/ Unit
SF - Parcel M21 (PP) - Unplatted	178		178	Lots	1.00	178.00	11.19%	\$51,264.02	\$288.00		\$1,407.15	\$1,695.15	/ Lot
Total District	2227	902	557			1590.19	100.00%	\$457,974.47					

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):

(\$27,478.47)

Net Revenue to be Collected

\$430,496.00⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 2 (two) Series 2014 Prepayments.⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.⁽³⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 IRRIGATION ASSESSMENT SCHEDULE

TOTAL IRRIGATION BUDGET		\$590,819.52
COLLECTION COSTS @	2.0%	\$12,570.63
EARLY PAYMENT DISCOUNT @	4.0%	\$25,141.26
TOTAL IRRIGATION ASSESSMENT		<u>\$628,531.40</u>

UNITS ASSESSED

PRODUCT TYPE	IRRIGATION		IRRIGATION BUDGET	IRRIGATION	TOTAL ⁽¹⁾		
<u>PLATTED</u>							
<u>Non-Residential</u>							
Retail - Audi	60	1kSqFt	\$5,555.25	\$92.59	\$92.59	/	1kSqFt
Hotel - Fairfield Inn	92	Rooms	\$4,273.28	\$46.45	\$46.45	/	Room
Light Industrial - Morningstar	100	1kSqFt	\$3,770.96	\$37.71	\$37.71	/	1kSqFt
Retail - Culvers	4,443	1kSqFt	\$2,522.13	\$567.66	\$567.66	/	1kSqFt
Retail - Kiddie Academy	10	1kSqFt	\$2,322.70	\$232.27	\$232.27	/	1kSqFt
Hospital - NTBH	123	Beds	\$7,215.73	\$58.66	\$58.66	/	Bed
Retail - 7-11	4.48	1kSqFt	\$2,035.80	\$454.42	\$454.42	/	1kSqFt
<u>Residential</u>							
Apartments - BH	100	Lots	\$6,425.50	\$64.26	\$64.26	/	Lot
Apartments - Altis	392	Lots	\$25,055.64	\$63.92	\$63.92	/	Unit
<u>The Arbors</u>							
TH - Parcel M21	118	Units	\$46,083.23	\$390.54	\$390.54	/	Lot
SF 30 - 40 - Parcel M21	23	Lots	\$12,711.46	\$552.67	\$552.67	/	Lot
SF 41 - 50 - Parcel M21	1	Lots	\$594.54	\$594.54	\$594.54	/	Lot
SF 51 - 60 - Parcel M21	1	Lots	\$636.29	\$636.29	\$636.29	/	Lot
SF 61 - 70 - Parcel M21	3	Lots	\$2,034.10	\$678.03	\$678.03	/	Lot
SF 71 - 80 - Parcel M21	1	Lots	\$719.91	\$719.91	\$719.91	/	Lot
<u>Windermere</u>							
TH (Active)	220	Units	\$67,751.39	\$307.96	\$307.96	/	Unit
<u>Ridge</u>							
SF 30 - 40	14	Lots	\$7,229.84	\$516.42	\$516.42	/	Lot
SF 41 - 50	163	Lots	\$91,001.17	\$558.29	\$558.29	/	Lot
SF 51 - 60	194	Lots	\$116,406.61	\$600.03	\$600.03	/	Lot
SF 61 - 70	47	Lots	\$30,163.60	\$641.78	\$641.78	/	Lot
SF 71 - 80	85	Lots	\$58,110.34	\$683.65	\$683.65	/	Lot
SF 71 - 80 Plus	61	Lots	\$44,389.31	\$727.69	\$727.69	/	Lot
<u>Persimmon Park</u>							
SF - Parcel M21 (PP) - 30 - 40	86	Lots	\$42,314.93	\$492.03	\$492.03	/	Lot
SF - Parcel M21 (PP) - 41 - 50	63	Lots	\$33,636.10	\$533.91	\$533.91	/	Lot
SF - Parcel M21 (PP) - 51 - 60	3	Lots	\$1,726.95	\$575.65	\$575.65	/	Lot
<u>UNPLATTED</u>							
Condo - Parcel M21 - Unplatted	0	Units	\$0.00	\$0.00	\$0.00	/	Unit
SF - Parcel M21 (PP) - Unplatted	178	Lots	\$13,844.62	\$77.78	\$77.78	/	Lot
Total District	2147		\$628,531.40				

LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%): (\$37,711.88)

Net Revenue to be Collected **\$590,819.52**

⁽¹⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 O&M, IRRIGATION & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M/ADMIN FEE BUDGET		\$430,496.00
COLLECTION COSTS @	2.0%	\$9,159.49
EARLY PAYMENT DISCOUNT @	4.0%	\$18,318.98
TOTAL O&M ASSESSMENT		<u>\$457,974.47</u>
TOTAL IRRIGATION BUDGET		\$590,819.52
COLLECTION COSTS @	2.0%	\$12,570.63
EARLY PAYMENT DISCOUNT @	4.0%	\$25,141.26
TOTAL IRRIGATION ASSESSMENT		<u>\$628,531.40</u>

UNITS ASSESSED							ALLOCATION OF O&M ASSESSMENT				ANNUAL ASSESSMENT				
PRODUCT TYPE	O&M	IRRIGATION	2014 DEBT SERVICE ⁽¹⁾	2016 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	IRRIGATION BUDGET	O&M	IRRIGATION	2014 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾	
PLATTED															
Non-Residential															
Retail - Audi	60	60			1kSqFt	1.15	69.00	4.34%	\$19,872.01	\$5,555.25				\$423.79	
Hotel - Fairfield Inn	92	92			Rooms	0.6	55.20	3.47%	\$15,897.61	\$4,273.28				\$219.26	
Light Industrial - Morningstar	100	100			1kSqFt	0.85	85.00	5.35%	\$24,480.01	\$3,770.96				\$282.52	
Retail - Culvers	4	4			1kSqFt	1.15	5.11	0.32%	\$1,471.52	\$2,522.13				\$898.86	
Retail - Kiddie Academy	10	10			1kSqFt	1.15	11.50	0.72%	\$3,312.00	\$2,322.70				\$563.47	
Hospital - NTBH	123	123	123		Beds	0.60	73.33	4.61%	\$21,118.16	\$7,215.73				\$1,134.38	
Retail - 7-11	4	4			1kSqFt	1.15	5.15	0.32%	\$1,483.78	\$2,035.80				\$785.62	
Residential															
Apartments - BH	100	100			Lots	0.25	25.00	1.57%	\$7,200.00	\$6,425.50				\$136.27	
Apartments - Altis	392	392			Lots	0.25	98.00	6.16%	\$28,224.01	\$25,055.64				\$135.93	
The Arbors															
TH - Parcel M21	118	118		118	Units	0.60	70.35	4.42%	\$20,259.70	\$46,083.23				\$1,359.42	
SF 30 - 40 - Parcel M21	23	23		23	Lots	1.00	23.00	1.45%	\$6,624.00	\$12,711.46				\$2,247.82	
SF 41 - 50 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$594.54				\$2,289.69	
SF 51 - 60 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$636.29				\$2,331.44	
SF 61 - 70 - Parcel M21	3	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$2,034.10				\$2,373.18	
SF 71 - 80 - Parcel M21	1	1		1	Lots	1.00	1.00	0.06%	\$288.00	\$719.91				\$2,415.06	
Windermere															
TH (Active)	220	220	220		Units	0.60	131.15	8.25%	\$37,772.33	\$67,751.39				\$1,276.84	
Ridge															
SF 30 - 40	14	14	13		Lots	1.00	14.00	0.88%	\$4,032.00	\$7,229.84				\$2,079.93	
SF 41 - 50	163	163	162		Lots	1.00	163.00	10.25%	\$46,944.02	\$91,001.17				\$2,121.80	
SF 51 - 60	194	194	194		Lots	1.00	194.00	12.20%	\$55,872.03	\$116,406.61				\$2,163.54	
SF 61 - 70	47	47	47		Lots	1.00	47.00	2.96%	\$13,536.01	\$30,163.60				\$2,205.29	
SF 71 - 80	85	85	83		Lots	1.00	85.00	5.35%	\$24,480.01	\$58,110.34				\$2,247.16	
SF 71 - 80 Plus	61	61	60		Lots	1.00	61.00	3.84%	\$17,568.01	\$44,389.31				\$2,291.20	
Persimmon Park															
SF - Parcel M21 (PP) - 30 - 40	86	86		86	Lots	1.00	86.00	5.41%	\$24,768.01	\$42,314.93				\$2,187.18	
SF - Parcel M21 (PP) - 41 - 50	63	63		63	Lots	1.00	63.00	3.96%	\$18,144.01	\$33,636.10				\$2,229.06	
SF - Parcel M21 (PP) - 51 - 60	3	3		3	Lots	1.00	3.00	0.19%	\$864.00	\$1,726.95				\$2,270.80	
UNPLATTED															
Condo - Parcel M21 - Unplatted	80	0		80	Units	0.48	38.40	2.41%	\$11,059.21	\$0.00				\$775.99	
SF - Parcel M21 (PP) - Unplatted	178	178		178	Lots	1.00	178.00	11.19%	\$51,264.02	\$13,844.62				\$1,772.93	
Total District	2227	2147	902	557			1590.19	100.00%	\$457,974.47	\$628,531.40					
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):										(\$27,478.47)	(\$37,711.88)				
Net Revenue to be Collected										\$430,496.00	\$590,819.52				

⁽¹⁾ Reflects the number of total lots with Series 2014 and Series 2016 debt outstanding. Reflects 5 (five) Series 2014 Prepayments.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2014 and Series 2016 bond issues. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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



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Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

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

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

EXPENDITURES - FIELD OPERATIONS:

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



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

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

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

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

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

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

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

Utilities Maintenance Bond: The District may get a utility maintenance bond to provide a financial guarantee ensuring a payment for utilities on time in lieu of a paying a deposit.

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

Lift Station Perimeter Maintenance: The District may incur maintenance and repair expenses for lift station fencing and gates.

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

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

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

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



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IRRIGATION REVENUE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES:

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

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

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



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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



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Exhibit B

Assessment Roll (Uniform Method)

Assessment Roll (Direct Collect)

EXHIBIT B
Assessment Roll

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

Tab 5

RESOLUTION 2022-07

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

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

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

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

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

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

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

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Pasco County, a schedule of the District's regular meetings.

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

PASSED AND ADOPTED THIS 28th Day of July 2022.

**WIREGRASS COMMUNITY
DEVELOPMENT DISTRICT**

CHAIR / VICE CHAIR

ATTEST:

SECRETARY / ASSISTANT SECRETARY

EXHIBIT A: Meeting Schedule

EXHIBIT "A"

**WIREGRASS COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS MEETING DATES
FOR FISCAL YEAR 2022/2023**

October 27, 2022
November 24, 2022
December 22, 2022
January 26, 2023
February 23, 2023
March 23, 2023
April 27, 2023
May 25, 2023
June 22, 2023
July 27, 2023
August 24, 2022
September 21, 2022

All meetings will convene at 10:00 a.m., at the offices of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.

Tab 6



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

Board of Supervisors
Wiregrass Community Development District
Pasco County, Florida

We are pleased to provide the following information related to our audit of the Wiregrass Community Development District for the year ended September 30, 2021 to assist you in your oversight responsibility of the financial reporting process of the District.

Our responsibility under the auditing standards has been described to you in our engagement letter dated September 10, 2021.

Management is responsible for the appropriateness of the accounting policies used by the District. During the year, no significant new accounting policies were adopted nor were there any changes in the existing accounting policies.

We did not discuss with Management, any significant or unusual transactions nor did we discuss any alternative treatments available under generally accepted accounting policies during the current audit period.

Any audit adjustments provided by Management or communicated to Management have been reported to and agreed upon by Management. If you would like a detailed listing of all audit adjustments for the current period, please contact us.

We did not encounter any immaterial uncorrected misstatements during the course of our audit.

There are no disagreements with Management over the application of significant accounting principles, the basis for judgments made by Management on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

We are not aware of any consultations Management had with other accountants about accounting or auditing matters.



Board of Supervisors
Wiregrass Community Development District
Page 2

There were no significant issues that were discussed during the course of the audit.

We did not encounter any difficulties in dealing with Management during the audit process.

Management has made certain written representations to us as part of the audit process. Please contact us if you would like a copy of those representations.

This letter is intended solely for the information and use of the Board of Supervisors and Management and is not intended to be and should not be used by anyone other than the intended parties. Please contact J. W. Gaines should you have any questions concerning this letter. We greatly appreciate the opportunity to be of service to the Wiregrass Community Development District.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 1, 2022

Tab 7

RESOLUTION 2022-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WIREGRASS COMMUNITY DEVELOPMENT DISTRICT DECLARING A VACANCY IN SEAT ONE OF THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Wiregrass Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, on November 8, 2022, three (3) members of the Board of Supervisors (“**Board**”) are to be elected by the “**Qualified Electors**” of the District, as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections at least two (2) weeks prior to the start of said qualifying period; and

WHEREAS, at the close of the qualifying period there were no Qualified Electors qualified to run for one (1) of the seats available for election by the Qualified Electors of the District; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the remaining seat vacant, effective the second Tuesday following the general election; and

WHEREAS, a Qualified Elector is to be appointed to the vacant seat within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 22, 2022:

Seat #1 (currently held by Bill Porter)

2. INCUMBENT BOARD SUPERVISOR. Until such time as the Board nominates a Qualified Elector to fill the vacancy declared in Section 1 above, the incumbent Board Supervisor shall remain in office.

3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this

Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 28th day of July 2022.

ATTEST:

**WIREGRASS COMMUNITY DEVELOPMENT
DISTRICT**

Print Name:_____

Chairperson, Board of Supervisors

Tab 8

THIRD ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

This Third Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2022 (the “**Effective Date**”), by and between **Wiregrass Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Pasco County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

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

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

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

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

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

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

(Remainder of this page is left blank intentionally)

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

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____
PRINTED NAME: William J. Rizzetta
TITLE: President
DATE: _____

WIREGRASS COMMUNITY DEVELOPMENT DISTRICT

BY: _____
PRINTED NAME: _____
TITLE: Chairman/Vice Chairman
DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Exhibit B – Schedule of Fees

EXHIBIT B
Schedule of Fees

STANDARD ON-GOING SERVICES:		
Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:		
	MONTHLY	ANNUALLY
Management:	\$1,225.00	\$14,700
Administrative:	\$270.42	\$3,245
Accounting:	\$1,081.50	\$12,978
Financial & Revenue Collections:	\$315.00	\$3,780
Assessment Roll ⁽¹⁾		\$6,300
Irrigation Assessment Services:		
Accounting Services	\$525.00	\$6,300
Assessment Roll ⁽¹⁾		\$1,575
Total Standard On-Going Services:	\$3,416.92	\$48,878

(1) Assessment Roll is paid in one lump-sum after the roll is completed (October)

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	\$ 175.00
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 175.00
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 100
Two+ Lots (on tax roll)	Per Occurrence	\$ 125
One Lot (direct billed by the District)	Per Occurrence	\$ 100
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 150
Six-Nine Lots (direct billed by the District)	Per Occurrence	\$ 200
Ten+ Lots (direct billed by the District)	Per Occurrence	\$ 250
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 100/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 125
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

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

JOB TITLE:	HOURLY RATE:
Senior Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

Tab 9



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** August 25, 2022 @ 10:00 AM
- **Next General Election (Seat 1 Bill Porter, Seat 4 Caitlin Chandler, Seat 5 Hatcher Porter):** November 8, 2022

District Manager's Report

July 28

2022

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FINANCIAL SUMMARY

6/30/2022

General Fund Cash & Investment Balance:	\$680,719
Reserve Fund Cash & Investment Balance:	\$41,511
Debt Service Fund Investment Balance:	<u>\$2,230,717</u>
Total Cash and Investment Balances:	\$2,952,947
General Fund Expense Variance: \$77,967	Under Budget