



Rizzetta & Company

Country Walk Community Development District

**Board of Supervisors' Meeting
May 21, 2020**

**District Office:
5844 Old Pasco Road, Suite 100
Pasco, Florida 33544
813.994.1001**

COUNTRY WALK CDD COMMUNITY DEVELOPMENT DISTRICT

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

Board of Supervisors	Nina Siegel Steve Hyde George O'Connor Luanne Dennis Margo Rae Moulton	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Matthew Huber	Rizzetta & Company, Inc.
District Counsel	Kristen M. Schalter	Straley Robin & Vericker
Interim Engineer	Dennis Syrja	AECOM technical Services, Inc.

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.

COUNTRY WALK COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE - 5844 OLD PASCO ROAD - SUITE 100 - WESLEY CHAPEL, FL 33544
www.countrywalkcdd.org

May15, 2020

Board of Supervisors
**Country Walk Community
Development District**

CONTINUED MEETING AGENDA

Dear Board Members:

The continued meeting of the Board of Supervisors of the Country Walk Community Development District will be held on **May 21, 2020 at 9:30 a.m.** to be conducted by telephonic or video conferencing communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020, and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the continued agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ITEMS**
 - A. Consideration of Resolution 2020-01, Adopting a Sidewalk Maintenance Policy Tab 1
 - B. Discussion of Fiscal Year 2020/2021 Proposed Budget
 - C. Consideration of Resolution 2020-04, Approving Proposed Budget for Fiscal Year 2020-2021, and Setting a Public Hearing Tab 2
 - D. Continued Discussion of Re-Opening District Facilities
- 4. SUPERVISOR REQUESTS**
- 5. 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,

Matthew Huber
District Manager

Tab 1

RESOLUTION 2020-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTRY WALK COMMUNITY DEVELOPMENT DISTRICT ADOPTING A MAINTENANCE POLICY FOR SIDEWALKS LOCATED ON DISTRICT OWNED PROPERTY; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Country Walk Community Development District (the “**District**”) owns certain common area parcels adjacent to portions of the right of ways within the District (the “**District Property**”) which lie within Pasco County and under the governance of the Board of County Commissioners of Pasco County (the “**County**”);

WHEREAS, per applicable plats recorded in the public records of Pasco County, all roads and rights of way within the District’s boundaries, including sidewalks, are dedicated to Pasco County (the “**County Right of Ways**”);

WHEREAS, Pasco County Ordinance 19-07 effective February 22, 2019 (the “**County Ordinance**”), states the County has no obligation to maintain driveways and sidewalks and shall only be responsible for maintenance of driveways or sidewalks when the County explicitly and voluntarily accepts maintenance of such driveways and sidewalks within County Right of Ways by the execution of a written agreement signed by both the property owner and the County;

WHEREAS, pursuant to the County Ordinance, when the County has not accepted the maintenance responsibility for driveways or sidewalks, the owner of the property served by or upon which a paver driveway or sidewalk is or was previously installed is solely responsible for maintenance and repair of the paver driveway and/or sidewalk within the County Right of Ways;

WHEREAS, the County has voluntarily accepted maintenance of the roads within the County Right of Ways within the District, but has not accepted maintenance of the sidewalks within the County Right of Ways throughout the District;

WHEREAS, pursuant to the requirements of the County Ordinance and the County’s failure to accept maintenance of the sidewalks in the County Right of Ways within the District, the Board of Supervisors of the District (the “**Board**”) have determined that it is in the best interest of the District’s residents, their guests and invitees, for the District to maintain in a reasonably safe condition only those sidewalks located within the County Right of Ways on District owned common area tracts;

WHEREAS, also pursuant to the County Ordinance, the Board has further determined that it is not responsible for maintenance of any sidewalks located within the County Right of Ways located on residential privately owned property, or any other resident-installed improvements on private property (such as stamped concrete or pavers), or any portion of sidewalks in or adjacent to a resident’s driveway apron, as described in this Resolution;

WHEREAS, in accordance with the County Ordinance, the Board deems the responsibility to maintain sidewalks within County Right of Ways located on private residential property as that of the property owner when the County has not accepted the responsibility to maintain sidewalks within the District;

WHEREAS, the landscaping and street trees within the landscaping strip of the County Right of Ways are the maintenance obligations of the homeowner who resides adjacent to the landscaping strip pursuant to the Country Walk Homeowners Association of Pasco, Inc.'s (the "**Association**") guidelines and the Declaration of Covenants, Conditions and Restrictions for Country Walk as recorded at O.R. book 6137 Pages 718-842 of the Public Records of Pasco County, Florida;

WHEREAS, this Resolution shall in no way impact such landscaping and street tree maintenance obligations and all homeowners are responsible for ensuring that their landscaping and street trees do not cause damage to the sidewalks located within the County Right of Ways;

WHEREAS, this Resolution shall in no way impact the Association's broad powers with respect to enforcing its restrictions pursuant to its authority and this Resolution specifically reaffirms the Association's ability to enforce such restrictions against residents for any resident obligations in the County Right of Ways;

WHEREAS, the Board is authorized to establish policies for District owned property and the maintenance thereof; and

WHEREAS, the Board desires to adopt the "**Maintenance Policy for Sidewalks Located in the County Right of Ways on District Property**" attached hereto as **Exhibit A** to clearly describe the specific areas of sidewalk that the District intends to maintain within the County Right of Ways located upon its property, so long as the County will not accept maintenance for those sidewalks located within the County Right of Ways on District property.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

1. **Incorporation of Recitals.** The above recitals are true and correct and by this reference are incorporated as a material part of this Resolution.
2. **Adoption of Policy.** The Board hereby adopts the Maintenance Policy for Sidewalks Located in the County Right of Ways on District Property.
3. **Recognition of Association's Authority to Enforce Restrictions in County Rights of Way.** The District hereby reaffirms and recognizes the Association's ability to enforce restrictions against residents for any resident obligations in the County Right of Ways within the District.
4. **Conflicts.** This Resolution replaces any resolution, policy, rules, actions, or motion in conflict with this Resolution.
5. **Severability.** If any section or part of a section of this Resolution is declared invalid, unconstitutional, or inconsistent with any law or regulation, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.
6. **Effective Date.** This Resolution shall become effective immediately upon its adoption and shall remain in effect unless rescinded, repealed, replaced, or superseded.

PASSED AND ADOPTED ON THIS 14TH DAY OF MAY, 2020.

Attest:

**Country Walk
Community Development District**

Matthew Huber
Assistant Secretary

Nina Siegel
Chair of the Board of Supervisors

Exhibit A

Maintenance Policy for Sidewalks Located in the County Rights of Way on District Property

The Country Walk Community Development District (the “**District**”) owns certain common area tracts of land within the community. The right of ways located within the District are dedicated to Pasco County (the “**County**”) per the plat for the District (“**County Rights of Way**”). The County has accepted maintenance of the roads, but not maintenance of the sidewalks located within the County Rights of Way. This policy establishes the level of service and responsibilities voluntarily assumed by the District in undertaking the maintenance of the sidewalks within the County Rights of Way located upon District common area tracts (the “**Common Area Sidewalks**”). The term Common Area Sidewalk shall specifically exclude any portion of sidewalks located upon a resident’s private property, sidewalks located within a resident’s driveway apron, and any resident improvements, including, but not limited to stamped concrete or pavers. Residents shall remain responsible for such areas on their private property.

1. During the first quarter of each calendar year, the District Engineer or a qualified, professional, and insured sidewalk inspector or contractor (the “**Inspector**”) shall inspect the Sidewalks and provide a written report, including any recommendations regarding the condition of the Sidewalks and any needed repairs or corrections, to the Board of Supervisors of the District (the “**Board**”) at or before the April Board meeting.
2. Following receipt of the Common Area Sidewalk report, the Board shall provide direction to the District Manager concerning Common Area Sidewalk repairs and/or replacement, as permitted by the District’s budget and as necessary.
3. The Inspector shall also conduct a site inspection upon receipt of any credible complaint about an existing condition or an injury occurring on the Common Area Sidewalks. The Inspector shall keep and maintain a record of any such events or reported conditions by taking photographs and appropriate notes concerning the conditions reported and observed. The Inspector shall send a copy of all materials to the District Manager within 10 calendar days of their inspection.
4. Whenever a reasonably dangerous Common Area Sidewalk condition is discovered, the District Manager shall cause a barricade, warning cone or safety (warning) paint to be placed at the location in a timely manner, as conditions warrant. In each case, the Inspector shall promptly consult with the District Manager concerning the Common Area Sidewalk condition observed and the corrective action to be taken, including, without limitation, repair, replacement or grinding of Common Area Sidewalk segments.
5. Any homeowners who desire to construct any improvements (including, but not limited to stamped concrete or pavers, and/or a limited-time construction access license over a Common Area Sidewalk) within the County Rights of Way upon which a Common Area Sidewalk is located should notify the District Manager by submitting a request in writing. If such request is approved by the District, then such homeowner shall be responsible for maintaining and repairing such improvements in perpetuity and the District will remove that location from their list of Common Area Sidewalks to maintain. The District Manager shall keep a list of all locations where such resident improvements exist.

The District reserves the right to review, amend, replace, or rescind this Policy. Nothing in this Policy shall be construed to create or imply a present or continuing obligation on the part of the District to maintain or repair sidewalks located in County Rights of Way located on a resident's private property, sidewalks within a resident's driveway apron, or any resident improvements installed within a County Right of Way.

Tab 2

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTRY WALK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2020/2021; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Country Walk Community Development District (“**District**”) prior to June 15, 2020 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 13, 2020
HOUR: 9:30 a.m.
LOCATION*: Country Walk Clubhouse
30400 Country Point Boulevard
Wesley Chapel, FL 33543

**Please note that pursuant to Governor DeSantis’ Executive Order 20-69 (as extended by Executive Order 20-112 and as it may be further extended or amended) relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such public hearing and meeting may be held telephonically or virtually. Please check on the District’s website for the latest information: <https://www.countrywalkcdd.org/>.*

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least two days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON MAY 21, 2020.

Attest:

**Country Walk Community
Development District**

Matthew Huber
Assistant Secretary

Nina Siegel
Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2020/2021



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Country Walk Community Development District

Countrywalkcdd.org

Proposed Budget for Fiscal Year 2020/2021

Presented by: Rizzetta & Company, Inc.

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Phone: 813-994-1001**

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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



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EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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



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EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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



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RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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



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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:

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

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



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Proposed Budget
Country Walk Community Development District
General Fund
Fiscal Year 2020/2021

Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
REVENUES							
Interest Earnings							
Interest Earnings	\$ 2,724	\$ 2,724	\$ -	\$ 2,724	\$ -	\$ -	
Special Assessments							
Tax Roll	\$ 859,171	\$ 859,171	\$ 856,100	\$ 3,071	\$ 1,028,000	\$ 171,900	
Other Miscellaneous Revenues							
Miscellaneous Revenues	\$ 3,283	\$ 3,283	\$ -	\$ 3,283	\$ -	\$ -	
TOTAL REVENUES	\$ 865,178	\$ 865,178	\$ 856,100	\$ 9,078	\$ 1,028,000	\$ 171,900	
Balance Forward from Prior Year	\$ 141,900	\$ 141,900	\$ 141,900	\$ -	\$ -	\$ (141,900)	
TOTAL REVENUES AND BALANCE	\$ 1,007,078	\$ 1,007,078	\$ 998,000	\$ 9,078	\$ 1,028,000	\$ 30,000	
EXPENDITURES - ADMINISTRATIVE							
Legislative							
Supervisor Fees	\$ 6,000	\$ 12,000	\$ 13,000	\$ 1,000	\$ 13,000	\$ -	
Financial & Administrative							
Administrative Services	\$ 3,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	
District Management	\$ 17,757	\$ 35,515	\$ 35,515	\$ -	\$ 35,515	\$ -	
District Engineer	\$ 11,491	\$ 22,982	\$ 15,000	\$ (7,982)	\$ 15,000	\$ -	Plaground Area drainage & Gym remodel caused overage
Disclosure Report	\$ 1,500	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -	
Trustees Fees	\$ 1,886	\$ 5,994	\$ 6,000	\$ 6	\$ 6,000	\$ -	
Tax Collector /Property Appraiser Fees	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
Financial & Revenue Collections	\$ 2,625	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	
Accounting Services	\$ 11,000	\$ 22,000	\$ 22,000	\$ -	\$ 22,000	\$ -	
Auditing Services	\$ 3,446	\$ 3,400	\$ 3,400	\$ -	\$ 3,500	\$ 100	New Grau contract (\$3500,\$3600)
Arbitrage Rebate Calculation	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
Assessment Roll	\$ 5,250	\$ 5,250	\$ 5,250	\$ -	\$ 5,250	\$ -	
Public Officials Liability Insurance	\$ 3,876	\$ 3,876	\$ 4,500	\$ 624	\$ 4,500	\$ -	EGIS estimate
Workers Comp Ins. for Board members	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	Workers Comp. Ins. for Board Liaisons
Legal Advertising	\$ 408	\$ 816	\$ 500	\$ (316)	\$ 1,500	\$ 1,000	Additional mtgs or Public Hearings
Dues, Licenses & Fees	\$ 241	\$ 882	\$ 800	\$ (82)	\$ 1,000	\$ 200	DCA, Pool Permits, PACA
Website Hosting, Maintenance, Backup (and Email)	\$ 4,913	\$ 9,826	\$ 12,100	\$ 2,274	\$ 12,100	\$ -	ADA website remediation
Miscellaneous Mailings	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	Potential community mailings
Legal Counsel							
District Counsel	\$ 16,242	\$ 18,484	\$ 20,000	\$ 1,516	\$ 20,000	\$ -	Erosion Project, Gym remodel bid & contract work
Administrative Subtotal	\$ 89,635	\$ 154,025	\$ 153,565	\$ (2,460)	\$ 154,865	\$ 1,300	
EXPENDITURES - FIELD OPERATIONS							
Law Enforcement							
Off-Duty Sheriff Deputy	\$ 10,836	\$ 30,672	\$ 30,000	\$ (672)	\$ 30,000	\$ -	Use of off-duty
Police Liability and Workers Compensation							
Electric Utility Services							
Utility Services	\$ 10,429	\$ 28,858	\$ 30,000	\$ 1,142	\$ 30,000	\$ -	
Street Lights	\$ 34,542	\$ 80,084	\$ 80,000	\$ (84)	\$ 80,000	\$ -	
Garbage/Solid Waste Control Services							
Garbage - Recreation Facility	\$ 342	\$ 684	\$ 750	\$ 66	\$ 750	\$ -	
Solid Waste Assessment	\$ 829	\$ 829	\$ 1,000	\$ 171	\$ 1,000	\$ -	
Water-Sewer Combination Services							
Utility Services	\$ 3,007	\$ 7,264	\$ 7,250	\$ (14)	\$ 7,250	\$ -	
Stormwater Control							
Aquatic Maintenance	\$ 11,328	\$ 22,656	\$ 23,000	\$ 344	\$ 23,000	\$ -	
Lake/Pond Bank Maintenance	\$ 420	\$ 840	\$ 1,500	\$ 660	\$ 1,500	\$ -	Current & future major erosion repairs paid out of reserves
Fountain Service Repairs & Maintenance	\$ 790	\$ 1,580	\$ 2,000	\$ 420	\$ 2,000	\$ -	
Stormwater Assessment	\$ 1,933	\$ 1,933	\$ 2,250	\$ 317	\$ 2,250	\$ -	
Other Physical Environment							
Field Operations	\$ 3,900	\$ 7,800	\$ 7,800	\$ -	\$ 8,400	\$ 600	
Landscape Replacement Plants, Shrubs, Trees	\$ 13,409	\$ 25,318	\$ 25,000	\$ (318)	\$ 25,000	\$ -	
Property Insurance	\$ 13,827	\$ 13,827	\$ 15,000	\$ 1,173	\$ 14,900	\$ (100)	EGIS estimate
General Liability Insurance	\$ 3,213	\$ 3,213	\$ 4,000	\$ 787	\$ 4,100	\$ 100	EGIS estimate
Rust Prevention	\$ 2,765	\$ 5,530	\$ 6,000	\$ 470	\$ 6,000	\$ -	Monthly Service - Aquarius equip. paid from reserves
Entry & Walls Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 2,500	\$ (2,500)	
Landscape Maintenance	\$ 75,898	\$ 207,796	\$ 225,000	\$ 17,204	\$ 188,620	\$ (36,380)	Greenview Contract
Mulching	\$ -	\$ -	\$ -	\$ -	\$ 23,200	\$ 23,200	Greenview Contract
Annuals Flower Rotation	\$ -	\$ -	\$ -	\$ -	\$ 18,072	\$ 18,072	Greenview Contract
Top Choice Ant treatment	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	Greenview Contract
Stormwater Pond Cutbacks (33)	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	Greenview Contract
Tree Trimming Services	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Misc. Tree removal
Irrigation Repairs	\$ 2,917	\$ 10,834	\$ 12,500	\$ 1,666	\$ 12,000	\$ (500)	

Proposed Budget
Country Walk Community Development District
General Fund
Fiscal Year 2020/2021

Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
Soccer Field maintenance	\$ -	\$ -	\$ 11,500	\$ -	\$ 11,500	\$ -	Perennial Rye/Top Dressing/ Arefication
Holiday Decorations	\$ 9,471	\$ 9,471	\$ 9,400	\$ (71)	\$ 17,008	\$ 7,608	New holiday light vendor needed
Road & Street Facilities							
Street Light Decorative Light Maintenance	\$ 272	\$ 544	\$ 2,500	\$ -	\$ 2,500	\$ -	
Common area pressure washing community wide	\$ 7,195	\$ 12,890	\$ 16,000		\$ 16,000	\$ -	Separated into it's own line item; Gladiator P-washing
Sidewalk Repair & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	Pressure washing of all CDD sidewalks
Parking Lot Repair & Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	
Parks & Recreation							
Management Contract	\$ 9,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -	
Payroll Reimbursement -onsite staff	\$ 68,035	\$ 151,070	\$ 159,815	\$ 8,745	\$ 159,815	\$ -	
Amenity Maintenance & Repair	\$ 19,203	\$ 37,406	\$ 25,320	\$ (12,086)	\$ 25,320	\$ -	
Telephone Fax, Internet	\$ 1,975	\$ 3,950	\$ 4,000	\$ 50	\$ 4,000	\$ -	
Clubhouse - Facility Janitorial Service	\$ 3,600	\$ 7,052	\$ 7,200	\$ 148	\$ 7,200	\$ -	Board approved updated contract pricing
Computer Support, Maintenance & Repair	\$ 731	\$ 1,462	\$ 1,000	\$ (462)	\$ 1,000	\$ -	
Office Supplies	\$ 295	\$ 590	\$ 2,500	\$ 1,910	\$ 2,500	\$ -	
Clubhouse - Facility Janitorial Supplies	\$ 1,033	\$ 2,066	\$ 8,500	\$ 6,434	\$ 8,500	\$ -	
Furniture Repair/Replacement	\$ 461	\$ 922	\$ 5,000	\$ 4,078	\$ 5,000	\$ -	
Dog Waste Station Supplies	\$ 1,396	\$ 1,892	\$ 1,650	\$ (242)	\$ 1,650	\$ -	
Athletic/Park Court/Field Repairs	\$ 482	\$ 964	\$ 2,000	\$ 1,036	\$ 2,000	\$ -	
Pool Service Contract	\$ 5,400	\$ 10,800	\$ 10,800	\$ -	\$ 10,800	\$ -	
Pool Repairs	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
Playground Equipment and Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	
Security System Monitoring & Maintenance	\$ 2,554	\$ 5,108	\$ 5,700	\$ 592	\$ 5,700	\$ -	
Fitness Equipment Maintenance & Repairs	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)	Future total replacement of equipment from reserves
Special Events							
Special Events	\$ 10,514	\$ 21,028	\$ 15,000	\$ (6,028)	\$ 15,000	\$ -	
Contingency							
Wildlife Management Services	\$ 7,800	\$ 15,600	\$ 16,000	\$ 400	\$ 15,600	\$ (400)	Contract eff. 1-2019 @ \$1300.00/month
Miscellaneous Contingency	\$ 35,911	\$ 35,911	\$ 23,000	\$ (12,911)	\$ 10,000	\$ (13,000)	
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	Soccer field fence
Field Operations Subtotal	\$ 375,713	\$ 786,444	\$ 844,435	\$ 41,425	\$ 873,135	\$ 28,700	
Contingency for County TRIM Notice							
TOTAL EXPENDITURES	\$ 465,350	\$ 940,469	\$ 998,000	\$ 38,965	\$ 1,028,000	\$ 30,000	
EXCESS OF REVENUES OVER	\$ 541,728	\$ 66,609	\$ -	\$ (29,887)	\$ -	\$ -	

**Proposed Budget
Country Walk Community Development District
Reserve Fund
Fiscal Year 2020/2021**

	Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Board to transfer excess to Reserves at end of FY
12								
13	TOTAL REVENUES	\$ 18,076	\$ 18,076	\$ -	\$ 18,076	\$ -	\$ -	
16								
17	TOTAL REVENUES AND BALANCE FORWARD	\$ 18,076	\$ 18,076	\$ -	\$ 18,076	\$ -	\$ -	
18								
20								
21	EXPENDITURES							
22								
23	Contingency							
24	Capital Reserves	\$ 18,076	\$ 18,076	\$ -	\$ (18,076)	\$ -	\$ -	
25	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
26								
27	TOTAL EXPENDITURES	\$ 18,076	\$ 18,076	\$ -	\$ (18,076)	\$ -	\$ -	
28								
29	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**Budget Template
(Low Woods) Community Development District
Debt Service
Fiscal Year 2020/2021**

Chart of Accounts Classification	Series 2015	Budget for 2020/2021
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$491,392.63	\$491,392.63
TOTAL REVENUES	\$491,392.63	\$491,392.63
EXPENDITURES		
Administrative		
Debt Service Obligation	\$491,392.63	\$491,392.63
Administrative Subtotal	\$491,392.63	\$491,392.63
TOTAL EXPENDITURES	\$491,392.63	\$491,392.63
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Pasco County Collection Costs (2%) & Early Payment I	6.00%
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Gross assessments	\$522,313.59
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Notes:

Roll. Budgeted net of tax roll assessments. See Assessment Table.

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

COUNTRY WALK (MEADOW WOODS) COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2020/2021 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2020/2021 O&M Budget		\$1,028,000.00
Collection Costs @	2%	\$21,872.34
Early Payment Discount @	4%	\$43,744.68
2020/2021 Total:		<u>\$1,093,617.02</u>

2019/2020 O&M Budget	\$1,028,000.00
2020/2021 O&M Budget	\$1,028,000.00

Total Difference:	<u>\$0.00</u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2019/2020	2020/2021	\$	%
Series 2015 Debt Service - Single Family 50'	\$623.88	\$623.88	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$1,179.79	\$1,179.79	\$0.00	0.00%
Total	\$1,803.67	\$1,803.67	\$0.00	0.00%
Series 2015 Debt Service - Single Family 65'	\$698.75	\$698.75	\$0.00	0.00%
Operations/Maintenance - Single Family 65'	\$1,321.36	\$1,321.36	\$0.00	0.00%
Total	\$2,020.11	\$2,020.11	\$0.00	0.00%

COUNTRY WALK (MEADOW WOODS) COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2020/2021 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$1,028,000.00
COLLECTION COSTS @	2.0%	\$21,872.34
EARLY PAYMENT DISCOUNT @	4.0%	\$43,744.68
TOTAL O&M ASSESSMENT		<u>\$1,093,617.02</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>				<u>TOTAL</u>	<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&M</u>	<u>SERIES 2015 DEBT SERVICE ^{(1) (2)}</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>	<u>SERIES 2015 DEBT SERVICE ASSESSMENT</u>	<u>O&M</u>	<u>2015 DEBT SERVICE ⁽³⁾</u>	<u>TOTAL ⁽⁴⁾</u>
SINGLE FAMILY 50	582	518	1.25	727.50	62.79%	\$686,637.08	\$323,169.84	\$1,179.79	\$623.88	\$1,803.67
SINGLE FAMILY 65	308	285	1.40	431.20	37.21%	\$406,979.94	\$199,143.75	\$1,321.36	\$698.75	\$2,020.11
	<u>890</u>	<u>803</u>		<u>1158.70</u>	<u>100.00%</u>	<u>\$1,093,617.02</u>	<u>\$522,313.59</u>			
LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%):						<u>(\$65,617.02)</u>	<u>(\$29,933.90)</u>			
Net Revenue to be Collected:						<u>\$1,028,000.00</u>	<u>\$491,392.63</u>			

⁽¹⁾ Reflects six (6) prepayments for previous Series 2004A and eighty-one (81) Series 2015 prepayments.

⁽²⁾ Reflects the number of total lots with Series 2015 debt outstanding.

⁽³⁾ Annual debt service assessment per lot adopted in connection with the Series 2015 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

⁽⁴⁾ Annual assessment that will appear on November 2020 Pasco County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).