

WESTWOOD OF PASCO

COMMUNITY DEVELOPMENT DISTRICT

May 24, 2023

BOARD OF SUPERVISORS REGULAR MEETING AGENDA

WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT

AGENDA
LETTER

Westwood of Pasco Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W•Boca Raton, Florida 33431

Phone: (561) 571-0010•Toll-free: (877) 276-0889•Fax: (561) 571-0013

May 17, 2023

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors

Westwood of Pasco Community Development District

Dear Board Members:

The Board of Supervisors of the Westwood of Pasco Community Development District will hold a Regular Meeting on May 24, 2023 at 1:00 p.m., at Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consideration of Resolution 2023-35, Approving the Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
4. Consideration of Resolution 2023-36, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date
5. Acceptance of Unaudited Financial Statements as of April 30, 2023
6. Approval of April 26, 2023 Public Hearing and Regular Meeting Minutes
7. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer (Interim): *Tampa Civil Design, LLC*
 - C. District Manager: *Wrathell, Hunt and Associates, LLC*
 - 0 Registered Voters in District as of April 15, 2023
 - NEXT MEETING DATE: June 28, 2023 at 1:00 PM

○ QUORUM CHECK

SEAT 1	RYAN ZOOK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 2	JOHN SNYDER	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 3	BRIAN PANICO	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 4	ANNE MIZE	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
SEAT 5	BRIAN JANEK	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

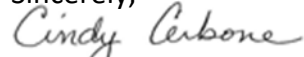
8. Board Members' Comments/Requests

9. Public Comments

10. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Andrew Kantarzhi at (415) 516-2161.

Sincerely,



Cindy Cerbone
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094

PARTICIPANT PASSCODE: 801 901 3513

WESTWOOD OF PASCO

COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2023-35

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT APPROVING THE PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors ("**Board**") of the Westwood of Pasco Community Development District ("**District**") prior to June 15, 2023, the proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"); and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

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

SECTION 1. PROPOSED BUDGET APPROVED. The proposed budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said proposed budget.

SECTION 2. SETTING A PUBLIC HEARING. A public hearing on said approved proposed budget is hereby declared and set for the following date, hour and location:

DATE: _____

HOUR: _____

LOCATION: Tampa Civil Design, LLC
17937 Hunting Bow Circle
Lutz, Florida 33558

SECTION 3. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENTS. 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.

SECTION 4. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two (2) days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

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

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 immediately upon adoption.

PASSED AND ADOPTED this 24th day of May, 2023.

ATTEST:

**WESTWOOD OF PASCO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: FY 2023/2024 proposed budget

Exhibit A
FY 2023/2024 proposed budget

[See attached]

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2024**

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
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**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & projected	Budget FY 2024
REVENUES					
Landowner contribution	\$ 83,432	\$ 16,788	\$ 67,652	\$ 84,440	\$412,367
Total revenues	83,432	16,788	67,652	84,440	412,367
EXPENDITURES					
Professional & administrative					
Management/accounting/recording****	40,000	12,000	28,000	40,000	48,000
Legal	25,000	9,668	15,332	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	-	-	-	-	4,000
Arbitrage rebate calculation*	-	-	-	-	750
Dissemination agent**	667	-	334	334	1,000
Trustee***	-	-	-	-	5,500
Telephone	200	100	100	200	200
Postage	500	-	500	500	500
Printing & binding	500	250	250	500	500
Legal advertising	6,500	129	6,371	6,500	1,750
Annual special district fee	175	-	175	175	175
Insurance	5,500	-	5,500	5,500	6,050
Contingencies/bank charges	500	-	500	500	750
Website					
Hosting & maintenance	1,680	-	1,680	1,680	705
ADA compliance	210	210	-	210	210
Tax collector	-	-	-	-	8,774
Total professional & administrative	83,432	22,357	60,742	83,099	105,864
Field operations					
Property insurance	-	-	-	-	50,000
Field operations management	-	-	-	-	19,500
Electricity-street light	-	-	-	-	35,000
Irrigation well maintenance	-	-	-	-	2,500
Lake maintenance	-	-	-	-	10,000
Monument maintenance	-	-	-	-	2,000
Sign maintenance	-	-	-	-	500
Fence maintenance	-	-	-	-	1,000
Wetlands maintenance	-	-	-	-	5,000
Contract-common area landscaping	-	-	-	-	80,000
Irrigation repairs	-	-	-	-	10,000
Mulch	-	-	-	-	15,000
Landscape/plant replacement	-	-	-	-	10,000
Tree trimming & removal	-	-	-	-	5,000
Amenity landscape	-	-	-	-	5,000
Clubhouse maintenance	-	-	-	-	1,200
Janitorial	-	-	-	-	11,400

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & projected	Budget FY 2024
Pressure washing	-	-	-	-	3,000
Permits	-	-	-	-	500
Pool repairs & maintenance	-	-	-	-	1,200
Pool service contract	-	-	-	-	18,000
General maintenance	-	-	-	-	2,000
Gate maintenance contract	-	-	-	-	1,500
Gate phone/internet	-	-	-	-	1,200
Gate repairs	-	-	-	-	1,000
Amenity water/sewer	-	-	-	-	2,500
Amenity electric	-	-	-	-	6,000
Miscellaneous	-	-	-	-	5,000
Cloud cover-music	-	-	-	-	276
Tot lot/dog park/basketball court	-	-	-	-	5,000
Electricity	-	-	-	-	2,500
Water-irrigation	-	-	-	-	2,500
Total field operations	-	-	-	-	315,276
Total expenditures	83,432	22,357	60,742	83,099	421,140
Net increase/(decrease) of fund balance	-	(5,569)	6,910	1,341	-
Fund balance - beginning (unaudited)	-	(1,341)	(6,910)	(1,341)	-
Fund balance - ending (projected)	\$ -	\$ (6,910)	\$ -	\$ -	\$ -

*This expense will be realized the year after the issuance of bonds.

**This expense will be realized when bonds are issued

***This expense is paid from the costs of issuance in the initial year. Thereafter, this will be a budgeted expense.

**** WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

Professional & administrative	97,090
Number of Units	325
Professional & administrative per unit	298.74
Field operations	315,276
Number of Units	325
Field operations per unit	970.08
Total expenditures per unit	1,268.82

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
<p>Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	25,000
<p>General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	2,000
<p>The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	4,000
<p>Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p>To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p>The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	5,500
<p>Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,750
<p>The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	6,050
<p>The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	750
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	705
ADA compliance	210
Tax collector	8,774
Property insurance	50,000
Field operations management	19,500
Electricity-street light	35,000
Irrigation well maintenance	2,500

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Lake maintenance	10,000
Monument maintenance	2,000
Sign maintenance	500
Fence maintenance	1,000
Wetlands maintenance	5,000
Contract-common area landscaping	80,000
Irrigation repairs	10,000
Mulch	15,000
Landscape/plant replacement	10,000
Tree trimming & removal	5,000
Amenity landscape	5,000
Clubhouse maintenance	1,200
Janitorial	11,400
Pressure washing	3,000
Permits	500
Pool repairs & maintenance	1,200
Pool service contract	18,000
General maintenance	2,000
Gate maintenance contract	1,500
Gate phone/internet	1,200
Gate repairs	1,000
Amenity water/sewer	2,500
Amenity electric	6,000
Miscellaneous	5,000
Cloud cover-music	276
Tot lot/dog park/basketball court	5,000
Electricity	2,500
Water-irrigation	2,500
Total expenditures	<u><u>\$421,140</u></u>

WESTWOOD OF PASCO

COMMUNITY DEVELOPMENT DISTRICT

4

RESOLUTION 2023-36

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND
LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE
DISTRICT FOR FISCAL YEAR 2023/2024 AND PROVIDING FOR AN EFFECTIVE DATE**

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

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

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

WHEREAS, the Board desires to adopt the Fiscal Year 2023/2024 meeting schedule attached as **Exhibit A**.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE
WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT:**

1. **ADOPTING FISCAL YEAR 2023/2024 ANNUAL MEETING SCHEDULE.** The Fiscal Year 2023/2024 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 24th day of May, 2023.

ATTEST:

**WESTWOOD OF PASCO COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

EXHIBIT "A"

WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE		
LOCATION		
<i>Tampa Civil Design, LLC</i>		
<i>17937 Hunting Bow Circle, Lutz, Florida 33558</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 25, 2023	Regular Meeting	1:00 PM
November 15, 2023*	Regular Meeting	1:00 PM
December 27, 2023	Regular Meeting	1:00 PM
January 24, 2024	Regular Meeting	1:00 PM
February 28, 2024	Regular Meeting	1:00 PM
March 27, 2024	Regular Meeting	1:00 PM
April 24, 2024	Regular Meeting	1:00 PM
May 22, 2024	Regular Meeting	1:00 PM
June 26, 2024	Regular Meeting	1:00 PM
July 24, 2024	Regular Meeting	1:00 PM
August 28, 2024	Regular Meeting	1:00 PM
September 25, 2024	Regular Meeting	1:00 PM

***Exception**

The November meeting is one week earlier to accommodate the Thanksgiving holiday

WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT

UNAUDITED
FINANCIAL
STATEMENTS

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
APRIL 30, 2023**

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
APRIL 30, 2023**

	General Fund	Debt Service Fund	Total Governmental Funds
ASSETS			
Cash	\$ 6,000	\$ -	\$ 6,000
Due from Landowner	3,790	3,195	6,985
Total assets	<u>\$ 9,790</u>	<u>\$ 3,195</u>	<u>\$ 12,985</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 3,790	\$ 3,195	\$ 6,985
Due to Landowner	-	4,087	4,087
Landowner advance	6,000	-	6,000
Total liabilities	<u>9,790</u>	<u>7,282</u>	<u>17,072</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred receipts	3,790	-	3,790
Total deferred inflows of resources	<u>3,790</u>	<u>-</u>	<u>3,790</u>
Fund balances:			
Unassigned	(3,790)	(4,087)	(7,877)
Total fund balances	<u>(3,790)</u>	<u>(4,087)</u>	<u>(7,877)</u>
Total liabilities and fund balances	<u>\$ 9,790</u>	<u>\$ 3,195</u>	<u>\$ 12,985</u>

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED APRIL 30, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Landowner contribution	\$ 6,910	\$ 23,699	\$ 83,432	28%
Total revenues	<u>6,910</u>	<u>23,699</u>	<u>83,432</u>	28%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording*	2,000	14,000	40,000	35%
Legal	-	9,669	25,000	39%
Engineering	1,350	1,350	2,000	68%
Dissemination agent**	-	-	667	0%
Telephone	17	117	200	59%
Postage	-	-	500	0%
Printing & binding	423	673	500	135%
Legal advertising	-	129	6,500	2%
Annual special district fee	-	-	175	0%
Insurance	-	-	5,500	0%
Contingencies/bank charges	-	-	500	0%
Website				
Hosting & maintenance	-	-	1,680	0%
ADA compliance	-	210	210	100%
Total professional & administrative	<u>3,790</u>	<u>26,148</u>	<u>83,432</u>	31%
Excess/(deficiency) of revenues over/(under) expenditures	3,120	(2,449)	-	
Fund balances - beginning	(6,910)	(1,341)	-	
Fund balances - ending	<u>\$ (3,790)</u>	<u>\$ (3,790)</u>	<u>\$ -</u>	

*WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**This expense will be realized when bonds are issued.

**WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED APRIL 30, 2023**

	Current Month	Year To Date
REVENUES	<u>\$ -</u>	<u>\$ -</u>
Total revenues	<u>-</u>	<u>-</u>
EXPENDITURES		
Cost of issuance	<u>3,195</u>	<u>4,087</u>
Total debt service	<u>3,195</u>	<u>4,087</u>
Excess/(deficiency) of revenues over/(under) expenditures	(3,195)	(4,087)
Fund balances - beginning	(892)	-
Fund balances - ending	<u><u>\$ (4,087)</u></u>	<u><u>\$ (4,087)</u></u>

WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT

MINUTES

DRAFT

**MINUTES OF MEETING
WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Westwood of Pasco Community Development District held a Public Hearing and Regular Meeting on April 26, 2023 at 1:00 p.m., at Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558.

Present at the meeting were:

Ryan Zook	Chair
John Snyder	Vice Chair
Brian Panico	Assistant Secretary

Also present were:

Cindy Cerbone	District Manager
Jamie Sanchez	Wrathell, Hunt and Associates (WHA)
Andrew Kantarzhi (via Telephone	Wrathell, Hunt and Associates (WHA)
Tucker Mackie (via telephone)	District Counsel
Jeremy Couch	Interim District Engineer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Ms. Cerbone called the meeting to order at 1:05 p.m. Supervisors Zook, Snyder and Pianco were present. Supervisors Mize and Janek were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Public Hearing to Consider the Adoption of
an Assessment Roll and the Imposition of
Special Assessments Relating to the
Financing and Securing of Certain Public
Improvements**

On MOTION by Mr. Zook and seconded by Mr. Snyder, with all in favor, the Public Hearing was opened.

A. Affidavit/Proof of Publication

B. Mailed Notice to Property Owner(s)

Ms. Cerbone presented the affidavit of publication and mailed notice of the public hearing evidencing the publication and notice, as required, were included for informational purposes.

C. Engineer's Report and Capital Improvement Program (for informational purposes)

Ms. Cerbone stated that all references to a "daycare" need to be removed from the Engineer's Report because, based on zoning, a daycare likely cannot be within the CDD.

Ms. Mackie stated that approval of the Engineer's Report, as part of Resolution 2023-34, will be approved, with the understanding that references to a "daycare" will be removed and the updated version will be attached to the Resolution.

Ms. Mackie acknowledged the change just stated and noted that there were no other substantive changes to the Engineer's Report since it was last presented and approved.

The following questions were posed and answered:

Ms. Mackie: In your professional opinion are the estimated costs of the project to be funded by District reasonable and proper?

Mr. Couch: Yes.

Ms. Mackie: Is there any reason that the project cannot be carried out by the District?

Mr. Couch: No.

D. Master Special Assessment Methodology Report (for informational purposes)

Ms. Cerbone stated that the Master Special Assessment Methodology Report was presented and approved at the last meeting. She noted the following change will be made:

Section 2.2: Change "Forestar (USA) Real Estate Group Inc." to "D.R. Horton"

The following questions were posed and answered;

Ms. Mackie: Do the lands subject to assessment receive a special benefit from the District's Capital Improvement Plan (CIP)?

Ms. Cerbone: Yes, they do.

Ms. Mackie: Are those special assessments reasonably apportioned among the lands subject to the special assessment?

Ms. Cerbone: Yes, they are.

Ms. Mackie: Is it reasonable, proper and just to assess the cost of the CIP against the lands in the District in accordance with the Methodology as documented in the assessment roll attached?

Ms. Cerbone: Yes, it is.

76 **Ms. Mackie:** And the special benefits that the lands receive, as set forth in the roll, are
77 those equal to or in excess of the maximum special assessments indicated thereon?

78 **Ms. Cerbone:** Yes, they are.

79 **E. Consideration of Resolution 2023-34, Authorizing District Projects for Construction and/or**
80 **Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and**
81 **Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the**
82 **Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments**
83 **by the Methods Provided for by Chapters 170, 190 And 197, Florida Statutes; Confirming**
84 **the District's Intention to Issue Special Assessment Revenue Bonds; Making Provisions for**
85 **Transfers of Real Property to Governmental Bodies, Providing for the Recording of an**
86 **Assessment Notice; Providing for Severability, Conflicts and an Effective Date**

- 87 • **Hear testimony from the affected property owners as to the propriety and**
88 **advisability of making the improvements and funding them with special**
89 **assessments on the property.**

90 Public comment was requested. No members of the public or affected property owners
91 spoke.

- 92 • **Thereafter, the governing authority shall meet as an equalizing board to hear**
93 **any and all complaints as to the special assessments on a basis of justice and**
94 **right.**

95 The Board, sitting as the Equalizing Board, made no changes to the assessments.

96 The Board resumed as the CDD Board.

97
98

On MOTION by Mr. Zook and seconded by Mr. Snyder, with all in favor, the
99 **Public Hearing was closed.**

100
101

102 Ms. Cerbone presented Resolution 2023-34 and read the title.

103 Ms. Mackie stated that this Resolution accomplishes the following:

104 ➤ Makes certain findings based on the steps the CDD has taken to date and the evidence
105 presented today.

106 ➤ Approves the CDD's projects in both the Engineer's Report and Master Special
107 Assessment Methodology Report by virtue of the attachment of the two Reports, as corrected
108 to reflect the changed made today.

➤ Equalizes and approves and confirms the special assessments and allocates them in accordance with the Methodology.

➤ Provides for the payment and prepayment of the special assessments and the method of collection.

➤ Provides for the application of true-up payments.

➤ Provides that certain properties may be exempt from assessments, to the extent that the properties are sold to those types of owners.

➤ Directs Staff to record a Notice of Special Assessments documenting the CDD's levy of the assessments.

Ms. Mackie stated that, while master assessments are being levied, this will not result in the requirement for any landowner to pay special assessments until bonds are issued.

On MOTION by Mr. Zook and seconded by Mr. Snyder, with all in favor, Resolution 2023-34, Authorizing District Projects for Construction and/or Acquisition of Infrastructure Improvements; Equalizing, Approving, Confirming, and Levying Special Assessments on Property Specially Benefited by Such Projects to Pay the Cost Thereof; Providing for the Payment and the Collection of Such Special Assessments by the Methods Provided for by Chapters 170, 190 And 197, Florida Statutes; Confirming the District's Intention to Issue Special Assessment Revenue Bonds; Making Provisions for Transfers of Real Property to Governmental Bodies, Providing for the Recording of an Assessment Notice; Providing for Severability, Conflicts and an Effective Date, was adopted.

FOURTH ORDER OF BUSINESS

Discussion: Fiscal Year 2024 Proposed Budget

The proposed Fiscal Year 2024 budget will be presented at the next meeting.

FIFTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of March 31, 2023

Ms. Cerbone presented the Unaudited Financial Statements as of March 31, 2023.

On MOTION by Mr. Zook and seconded by Mr. Panico, with all in favor, the Unaudited Financial Statements as of March 31, 2023, were accepted.

SIXTH ORDER OF BUSINESS

Approval of March 22, 2023 Regular Meeting Minutes

Ms. Cerbone presented the March 22, 2023 Regular Meeting Minutes.

On MOTION by Mr. Zook and seconded by Mr. Snyder, with all in favor, the March 22, 2023 Regular Meeting Minutes, as presented, were approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

Ms. Mackie stated that the bond validation hearing will be on May 4, 2023.

B. District Engineer (Interim): Tampa Civil Design, LLC

There was no report.

C. District Manager: Wrathell, Hunt and Associates, LLC

• Registered Voters in District as of April 15, 2023

Ms. Cerbone stated a letter was not received yet but she does not think there are any registered voters yet.

• NEXT MEETING DATE: May 24, 2023 at 10:00 A.M.

○ QUORUM CHECK

EIGHTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

NINTH ORDER OF BUSINESS

Public Comments

No members of the public spoke.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Zook and seconded by Mr. Snyder, with all in favor, the meeting adjourned at 1:17 p.m.

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Secretary/Assistant Secretary

Chair/Vice Chair

WESTWOOD OF PASCO
COMMUNITY DEVELOPMENT DISTRICT

STAFF
REPORTS



Brian E. Corley
Supervisor of Elections
PO Box 300
Dade City FL 33526-0300

1-800-851-8754
www.pascovotes.gov

April 26, 2023

Daphne Gillyard, Director
Wrathell, Hunt and Associates, LLC
2300 Glades Rd Suite 410W
Boca Raton FL 33431

Dear Daphne Gillyard:

Pursuant to your request, the following voter registration statistics are provided for their respective community development districts as of April 15, 2023.

• Abbott Square Community Development District	85
• Avalon Park West Community Development District	193
• Heritage Pines Community Development District	2,034
• Parkview at Long Lake Ranch Community Development District	236
• PTC Community Development District	3
• Silverado Community Development District	814
• Summerstone Community Development District	347
• Towns at Woodsdale Community Development District	0
• TSR Community Development District	4,831
• Westwood of Pasco Community Development District	0
• Whispering Pines Community Development District	0
• Woodcreek Community Development District	0

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

East Pasco - Dade City (352) 521-4302
Central Pasco - Land O' Lakes (813) 929-2788
West Pasco - New Port Richey (727) 847-8162

WESTWOOD OF PASCO COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE		
LOCATION		
<i>Tampa Civil Design, LLC, 17937 Hunting Bow Circle, Lutz, Florida 33558</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 29, 2022	Landowners' Meeting	1:00 PM
January 25, 2023	Public Hearing and Regular Meeting	1:00 PM
February 22, 2023	Regular Meeting	1:00 PM
March 22, 2023	Regular Meeting	1:00 PM
April 26, 2023	Regular Meeting	1:00 PM
May 24, 2023	Regular Meeting	1:00 PM
June 28 2023	Regular Meeting	1:00 PM
July 26, 2023	Regular Meeting	1:00 PM
August 23, 2023	Regular Meeting	1:00 PM
September 27. 2023	Regular Meeting	1:00 PM