

RESOLUTION 2022 - 29

A RESOLUTION OF THE BOARD OF SUPERVISORS OF GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) DECLARING SPECIAL ASSESSMENTS; INDICATING THE LOCATIONS, NATURE AND ESTIMATED COST OF THOSE IMPROVEMENTS WHICH COST IS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE PORTION OF THE ESTIMATED COST OF THE IMPROVEMENTS TO BE DEFRAIDED IN WHOLE OR IN PART BY THE SPECIAL ASSESSMENTS; PROVIDING THE MANNER IN WHICH SUCH SPECIAL ASSESSMENTS SHALL BE MADE; PROVIDING WHEN SUCH SPECIAL ASSESSMENTS SHALL BE MADE; DESIGNATING LANDS UPON WHICH THE SPECIAL ASSESSMENTS SHALL BE LEVIED; PROVIDING FOR AN ASSESSMENT PLAT; ADOPTING A PRELIMINARY ASSESSMENT ROLL; PROVIDING FOR A PUBLIC HEARING TO CONSIDER THE ADVISABILITY AND PROPRIETY OF SAID ASSESSMENTS AND THE RELATED IMPROVEMENTS; PROVIDING FOR NOTICE OF SAID PUBLIC HEARING; PROVIDING FOR PUBLICATION OF THIS RESOLUTION; PROVIDING FOR THE REPEAL OF RESOLUTION 2022-18 AND RESOLUTION 2022-12; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Gateway Services Community Development District (the “Board”) has determined to undertake, install, plan, establish, construct, reconstruct, enlarge or extend, equip, acquire, operate and/or maintain certain public improvements; and

WHEREAS, the Board on June 16, 2022 had adopted its Resolution 2022-12 declaring special assessments; and,

WHEREAS, after the adoption of Resolution 2022-12, the Board determined that the lands and properties within the Pelican Preserve portion of the District benefit from certain of the Improvements and the Board on August 4, 2022 adopted its Resolution 2022-18, repealing Resolution 2022-12; and,

WHEREAS, the Board has determined to undertake, install, plan, establish, construct, reconstruct, enlarge or extend, equip, acquire, operate and/or maintain certain public improvements (the “Improvements”); as described in that certain *Amended and Restated Master Engineer’s Report for Gateway Services Community Development District: Capital Improvement Plan prepared by Tetra Tech* and dated as of September 1, 2022 (“Amended and Restated Engineer’s Report”), a copy of which is attached hereto and made a part hereof as **Exhibit “A”** and maintained on file at the offices of the District, 13240 Griffin Drive, Fort Myers, Florida 33913

(the "District Offices") and the offices of the District Engineer, Tetra Tech, 10600 Chevrolet Way, Suite 300, Estero, Florida 33928 ("District Engineer's Office"); and,

WHEREAS, Gateway Services Community Development District (the "District") is empowered by Chapter 190, the Uniform Community Development District Act of 1980; Chapter 170, Supplemental and Alternative Method of Making Local Municipal Improvements; and, Chapter 197, Florida Statutes, to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain the Improvements and to impose, levy, and collect the Assessments (as defined below); and,

WHEREAS, the Board finds that it is in the best interest of the District to pay the cost of the Improvements by imposing, levying, and collecting special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (the "Assessments"); and,

WHEREAS, the District hereby determines that benefits will accrue to the property benefited by the Improvements, the amount of those benefits, and that the Assessments will be made in proportion to the benefits received as set forth in that certain *Amended and Restated Master Assessment Methodology Report for Gateway Services Community Development District prepared by Real Estate Econometrics, Inc.* and dated as of September 1, 2022, (the "Amended and Restated Assessment Report"), a copy of which is attached hereto and made a part hereof as **Exhibit "B"** and maintained on file at the District Office and the District Engineer's Office; and

WHEREAS, the District hereby determines that the Assessments to be levied will not exceed the benefits to the property benefited by the Improvements; and,

WHEREAS, the District hereby determines that it is appropriate to repeal its prior Resolution 2022-18 and its prior Resolution 2022-12.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT THAT:

Section 1. The foregoing recitals are hereby incorporated as the findings of the Board.

Section 2. Assessments shall be levied to defray the cost of the Improvements.

Section 3. The nature and general location of, and plans and specifications for, the Improvements are described in the Amended and Restated Engineer's Report and maintained on file at the District Office and the District Engineer's Office.

Section 4. The total estimated cost of the Improvements is approximately \$45,350,000 (the "Estimated Cost").

Section 5. The Assessments will defray approximately \$54,920,000 in bonded indebtedness which includes, without limitation, the Estimated Cost, plus financing related costs, capitalized interest, a debt service reserve and contingency.

Section 6. The manner in which the Assessments shall be apportioned and paid is set forth in the Amended and Restated Assessment Report attached hereto and made a part hereof as **Exhibit “B”**, subject to provisions for supplemental assessment resolutions. The Amended and Restated Assessment Report is also available on file at the District Office and the District Engineer’s Office.

Section 7. The Assessments shall be levied in accordance with the Amended and Restated Assessment Report referenced above on all lots and lands, within the District, which are adjoining and contiguous or bounding and abutting upon the Improvements or specialty benefited thereby and further designated by the assessment plat hereinafter provide for.

Section 8. There is on file at the District Office and the District Engineer’s Office, an assessment plat showing the area to be assessed, with the plans and specifications describing the Improvements and the Estimated Cost, all of which shall be open to inspection by the public.

Section 9. The District has caused to be made a preliminary assessment roll, prepared by Real Estate Econometrics, Inc. in accordance with the method of assessment described in Sections 3 through 4 of the Amended and Restated Assessment Report, which preliminary assessment roll shows the lots and lands assessed, the amount of benefit to and the Assessment against each lot or parcel of land and the number of annual installments into which such Assessment may be divided, which is hereby adopted and approved as the District’s preliminary assessment roll.

Section 10. Commencing with the year in which the Assessments are certified for collection and subsequent to any capitalized interest period, the Assessments shall be paid in not more than (20) twenty yearly installments, which installments shall include principal and interest as calculated in accordance with the Amended and Restated Assessment Report. The Assessments shall be payable at the same time and in the same manner as are ad-valorem taxes and as prescribed in Chapter 197, Florida Statutes; provided, however, that in the event the uniform non ad-valorem assessment method of collecting the Assessments is not available to the District in any year, or the District otherwise determines not to utilize the provisions of Chapter 197, Florida Statutes, the Assessments may be collected as is otherwise permitted by law.

Section 11. The Board shall adopt a subsequent resolution to fix a time and place at which the owners of property to be assessed or any other persons interested therein may appear before the Board and be heard as to the propriety and advisability of the Assessments or the making of the Improvements, the cost thereof, the manner of payment therefore, or the amount

thereof to be assessed against each property as improved; and to authorize such notice and publications of same as may be required by Chapter 170, Florida Statutes, or other applicable law.

Section 12. The District Manager is hereby directed to cause this resolution to be published twice (once a week for two (2) weeks) in a newspaper of general circulation within Lee County and to provide mailed notices to the owners of the property subject to the proposed Assessments and such other notice as may be required by law or deemed in the best interest of the District. The District Manager shall file a publisher's affidavit with the District Secretary verifying such publication of notice.

Section 13. If any one of the covenants, agreements or provisions herein contained shall be held contrary to any express provision of law or contract to the policy of express law, but not expressly prohibited or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining covenants, agreements or provisions and shall in no way effect the validity of the other provisions hereof.

Section 14. Resolution Number 2022-18 is hereby repealed in its entirety. Resolution Number 2022-12 is hereby repealed in its entirety. All Sections or parts of Sections of any resolutions, agreements or actions of the Board of Supervisors in conflict with this Resolution 2022 - 29 are hereby repealed to the extent of such conflict.

Section 15. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 1ST day of September, 2022.

**GATEWAY SERVICES COMMUNITY
DEVELOPMENT DISTRICT**

ATTEST:

Secretary

C. Douglas Banks, Chairman

Exhibits:

Exhibit "A": *Amended and Restated Master Engineer's Report for Gateway Services Community Development District: Capital Improvement Plan* prepared by Tetra Tech and dated as of September 1, 2022.

Exhibit "B": *Amended and Restated Master Assessment Methodology Report for Gateway Services Community Development District* prepared by Real Estate Econometrics, Inc. and dated as of September 1, 2022.

Exhibit A



Amended and Restated Master Engineer's Report for the Gateway Services Community Development District:

Capital Improvement Plan

#200-37678-22005

September 1, 2022

FOR:

Gateway Services Community Development District Board of Supervisors:

Doug Banks,	Chairperson
William Guy,	Vice Chairperson
Flavia Walsh,	Supervisor
Ed Tinkle,	Supervisor
Bob Geppert,	Supervisor

PREPARED BY:

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Alfred J. Mittl, Professional Engineer, State of
Florida, License No. 59913.

This item has been digitally signed and sealed by
Alfred J. Mittl, PE, on 8/26/2022

Printed copies of this document are not considered
signed and sealed and the signature must be
verified on any electronic copies.

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ACRONYMS/ABBREVIATIONS

Acronyms/Abbreviations	Definition
AACE	American Association of Cost Engineers
ADA	Americans with Disabilities Act
CIP	Capital Improvement Plan
CAP	Corrugated Aluminum Pipe
District	Gateway Services Community Development District
GIS	Geographical Information System
POPCC	Preliminary Opinion of Probable Construction Cost
RCP	Reinforced Concrete Pipe
SFWMD	South Florida Water Management District

1.0 INTRODUCTION

1.1 PROJECT DESCRIPTION

The Gateway Services Community Development District (District) was established on May 22, 1986. More than 10,000 residents now live in the District. The District encompasses approximately 4,488 acres of land, with over 100 lakes and ponds and over 50 conservation areas which serve as the backbone for the stormwater management system.

The Capital Improvement Plan (CIP) described in this report describes the current plans of the District for implementing projects within the following four District Departments: Administrative, Parks and Recreation, Waterway Management, and Roadway and Landscape. This report is presented in sections which describe the project needs for each such Department. This report amends and restates the Master Engineer's Report for the Gateway Services Community Development District: Capital Improvement Plan dated June 16, 2022.

As described in further detail in Section 6.0, the total estimated cost for the CIP is \$45,300,000, which is expected to be implemented in phases over an approximately 10-year period. The portion of the CIP to be financed and refinanced in future phases will be more particularly described in one or more supplemental engineer's reports to this report. The full 10-year CIP is included as **Appendix A**.

The opinions of probable cost within this report have been prepared based upon the best available information at the time of report publication. Actual costs may vary from the estimates presented in this report.

1.2 PROJECT PURPOSE AND AUTHORIZATION

The District has the authority to borrow money for the purposes of funding the public improvements described in this report and to impose non-ad-valorem special assessments to repay such borrowed money. This engineer's report has been prepared, among other things, to satisfy the validation and certain other requirements applicable to Community Development Districts established under Chapter 190, Florida Statutes. This report describes the projects comprising the CIP, the cost estimates thereof, and funding and revenue sources.

The District is governed by a five member Board of Supervisors who are qualified electors and elected by qualified electors of the District. The current Board is comprised of the following members:

Doug Banks,	Chairperson
William Guy,	Vice Chairperson
Flavia Walsh,	Supervisor
Ed Tinkle,	Supervisor
Bob Geppert,	Supervisor

1.3 PROJECT LOCATION AND BENEFIT AREA

The District is located in Lee County, Florida with a portion located in the boundaries of the City of Fort Myers, Florida. The District is bound on the east by State Road 82, on the west side by Tree Line Avenue, on the south by Daniels Parkway, and to the north by Colonial Boulevard and SR 82. The District is found just north of the Southwest Florida International Airport and east of Jet Blue Park. The project areas are located within the District boundary shown on **Figure 1-1** provided in **Appendix B**.

The District is and will be the owner and operator of certain roads, conservation areas, lakes (ponds), and facilities that are described in this report.

For purposes of this report and in order to implement the CIP, two distinct assessment areas within the District are being established, to wit: the "Gateway Assessment Area", which corresponds to the Gateway community within the District, and the "Pelican Preserve Assessment Area", which corresponds to the Pelican Preserve community within the District. The Pelican Preserve Assessment Area and the Gateway Assessment Area are sometimes referred to herein as the "Assessment Areas." The boundaries of the Assessment Areas are shown on **Figure 1-2**.

The stormwater management system that the District maintains and will maintain is a complex system of interconnected lakes, wetlands, and canals that cascade into one another providing water treatment and flood prevention before being discharged to the Six Mile Cypress Slough Preserve. The Six Mile Cypress Slough Preserve is over 3,500 acres of wetland ecosystem that catches and slowly filters rainwater on its way towards Estero Bay.

Not all assessable property located within the District boundary shown on **Figure 1-1** benefits from all of the CIP projects described in this report. Assessable property in the Pelican Preserve Assessment Area depicted in **Figure 1-2** benefit from some of the administrative and waterway management CIP projects. The specific CIP projects or components benefitting the assessable property in the Pelican Preserve Assessment Area are identified in the following sections. Unless otherwise noted, all CIP projects benefit the assessable property in the District comprising the Gateway Assessment Area depicted on **Figure 1-2** (the boundaries of which do not include the Pelican Preserve Assessment Area).

By maintaining the surface waters and conservation areas within the applicable Assessment Area within the District's boundary, the District aims to alleviate further sediment loading which reduces the required cleaning of stormwater infrastructure, preventing the surface waters from losing overall treatment volume. The roads maintained by the District provide safe transportation for residents within the applicable Assessment Area to and from their property. The recreational facilities provide a direct benefit to the properties within the applicable Assessment Area, providing recreational opportunities to the residents.

1.4 PROJECT SCOPE

The District owns and maintains various facilities throughout the Assessment Areas, including surface water management components, sidewalks, roads, streetlights, road signs, landscaping and recreational facilities. As the initial community improvements were installed over 30 years ago, many of the District's assets/amenities are aging and in need of repair and/or replacement. More specifically, the District has indicated that it intends to fund the public capital improvements generally described below for the benefit of the applicable benefiting Assessment Area:

Administrative

- Renovation of existing District building facilities and/or construction of new facilities which may include the District's main office building and a maintenance shop/storage building, including acquisition of land as necessary for new facilities

Parks and Recreation

- Improvements to District parks and recreation facilities fields and amenities, including replacement of the pool filtration system, pool equipment, resurfacing and decking

Waterway Management

- Improvements to District surface water management components, including swales and piping within road rights-of-way, videoing and pipe cleaning
- District stormwater lake improvements, including bathymetric surveying, sediment sampling, and addition of aeration equipment

Roadway and Landscape

- Replacement of existing District streetlight systems with LED lights, and construction new wiring from transformers to lights
- Repaving/Construction of District owned roads and accompanying streetscape, i.e., street signs
- Replacement and/or addition of new curbs and sidewalks on District owned/maintained public roads or other public roads, including Lee County owned roads/streets where the District has certain responsibilities under an interlocal agreement
- Replacement of District Landscaping/Monument Signs

2.0 ADMINISTRATIVE

The District is planning to fund seven projects within the administrative category. Three of these projects provide a direct benefit to the Gateway Assessment Area and the Pelican Preserve Assessment Area. The remainder of these projects provide a direct benefit to the Gateway Assessment Area only. **Table 2-1** lists the estimated ten year capital budgetary cost for the projects.

Table 2-1. Summary of Administrative Projects.

Project	Estimated Costs
Board Room Renovation and Updates*	\$20,000
Capital Reserve Study	\$50,000
Accounting Software*	\$70,000
Americans with Disabilities Act Compliance	\$80,000
Geographical Information System	\$160,000
Storage Facility	\$820,000
Main District Building*	\$3,620,000
Administrative Total	\$4,820,000

* Projects that also benefit Pelican Preserve Assessment Area

2.1 BOARDROOM RENOVATION AND UPDATES

The District's main utilities operations center, located at 13240 Griffin Drive, contains the office building for Board meetings, utilities, and operational staff. The Board of Supervisors and its committees meet in the Complex's boardroom. The boardroom is also available for reservation by residents of the District. The boardroom needs new technology which includes but not limited to desktops, monitors, and personal computer connection stations. The boardroom improvements have not yet begun but will be paid for and the improvements completed in FY2023. The District's managerial and support staff currently perform their work at the District's administrative office located at 11922 Fairway Lakes Drive which has been leased until a new administration building is constructed. The Board of Supervisors and its committees will continue to meet in the boardroom in the District's Administrative Complex located at 13240 Griffin Drive until a new administration building is constructed.

2.2 CAPITAL RESERVE STUDY

The District plans to retain the services of a financial consultant to assist with a study to provide recommendations related to establishing a capital reserve fund. The capital reserve fund study has not yet begun but is projected to be 30 percent complete in FY2022 and completed in FY2023.

2.3 ACCOUNTING SOFTWARE

The District plans to retain the services of an accounting software supplier/consultant to furnish and install a new accounting/procurement software package. This would provide improved real time access to the District's finances, for both the District, and their subconsultant that provides management and financial services.

2.4 AMERICANS WITH DISABILITIES ACT COMPLIANCE

The District is planning to fund projects as required to maintain compliance with the nondiscrimination requirements of Title II of the Americans with Disabilities Act (ADA) applicable to state and local government services. Compliance

includes staying up to date with current standards and requirements, addressing any physical concerns with structures, signage, and ADA Accessibility throughout the District. The District plans to develop an ADA transition plan that will be used to identify where ADA improvements are needed. It is anticipated that projects to be funded may include, but not be limited to, sidewalks, building facilities, and website access.

2.5 GEOGRAPHICAL INFORMATION SYSTEM

The District executed an agreement with a consultant to provide Geographical Information System (GIS) services to be completed over a four year period and updated periodically. The consultant will create a GIS geodatabase system and map deliverables for the District. Services to be performed include gathering and manipulating spatial data, inputting data into a GIS geodatabase, and creating maps and graphs. This will also include the beginning stages of building an online interface that allows authorized users to visually see and locate certain District assets and access important documents. GIS interface will be accessed using a username and password.

2.6 STORAGE FACILITY

The District plans to add a new approximately 3,000 square foot storage facility at the District's main operations center located at or near 13240 Griffin Drive. The storage facility will be a totally enclosed structure meeting the Florida Building Code and rated for 180 miles per hour wind loading and any other local, State or Federal codes/regulations as required. The building will be used as a shop for maintenance staff from both Public Works and Parks and Recreation, storage of equipment, critical and general inventory items needed for the District's ongoing general fund operations.

2.7 MAIN DISTRICT BUILDING

The District plans to add a new approximately 5,000 square foot administration building to be occupied by the District's managerial and support staff that currently perform their work at the District's administrative office located at 11922 Fairway Lakes Drive. The new administration building will be located at 11301 Gateway Boulevard, also known as "the Commons." The facility would accommodate administrative staff members, boardroom and meeting space, constructed in compliance with the Florida Building Code and rated for 180 miles per hour wind loading and any other local, State or Federal codes/regulations as required.

3.0 WATERWAY MANAGEMENT

The District is planning to fund seven projects within the Waterway Management category. Of these, the Adjustable Weirs project provides a direct benefit to the Gateway Assessment Area and the Pelican Preserve Assessment Area. The remainder of these projects provide a direct benefit to the Gateway Assessment Area only. **Table 3-1** lists the planned ten year capital budget for the projects.

Within the District there are 134 stormwater management lakes and five flow ways which are connected by a series of conveyance systems. These conveyance systems consist of various size storm drainage piping, control structures, weirs, swales, and flow ways. In general, the purpose of these lakes is to prevent flooding of the improved areas of the District, and to provide treatment for stormwater which they retain. Stormwater runoff throughout the District is conveyed into these lakes where it can be stored and treated prior to discharge into the Six Mile Cypress Slough Preserve. The stormwater management lakes and flow ways are situated within six drainage basins which are shown on **Figure 3-1** provided in **Appendix B**. Additional information for the lakes is shown on **Figure 3-2** provided in **Appendix B**.

There are 711 acres of District maintained lakes. Approximately 30 percent of the lake acreage is within Pelican Preserve, 10 percent within Stoneybrook, and 60 percent within the remainder of "Greater Gateway". These stormwater management lakes benefit all properties within the District, not just the properties that abut the lakes. All the stormwater from the improved properties and roadways in the District are eventually conveyed into these lakes prior to discharging into the flow way systems.

Table 3-1. Summary of Waterway Management Projects.

Project	Estimated Costs
Bathymetric Surveys and Sediment Core Sampling	\$500,000
Surface Water Aerators	\$832,000
Adjustable Weirs*	\$975,000
Interpond Transfer Structure Modifications	\$546,000
Stormwater System Repair & Swale Reclamation	\$2,500,000
Lake Bank Point Repairs and Maintenance	\$1,150,000
Lake Bank Restoration	\$13,647,000
Waterway Management Total	\$20,150,000

* A portion of this project benefits the Pelican Preserve Assessment Area

3.1 BATHYMETRIC SURVEYS AND SEDIMENT CORE SAMPLING

The District is currently reviewing cost proposals for bathymetric surveys and core sampling of 10 of the District's surface water flow ways and lakes that are necessary to properly design improvements to flow ways, ponds, and lakes in the District's storm water management system relating to the Gateway Assessment Area. The bathymetric surveys will include: slope cross sections every 100 linear feet; and color graphics of pond contours in one foot intervals; sediment depth and water depth. Sediment core samples shall be taken from the flow way or lake bottom at 100 linear foot intervals, or a minimum of one per surface acre. One sediment core sample will be collected near where stormwater flows enter the water body and one collected near where stormwater flows out of the water body. Sediment core samples will be laboratory tested for iron, copper, nickel, zinc, and arsenic. The bathymetric surveys and collection of the samples will be from a boat with access coordinated with District staff.

The findings of these surveys and reports will provide the basis for implementing the placement of new aerators in the 10 flow ways and lakes investigated. The cost estimate includes a contingency for other future bathymetric surveys and core sampling projects as needed.

3.2 SURFACE WATER AERATORS

The District has identified two flow ways and eight lakes to receive new aerators. The precise locations for installation of the aerators are to be determined after bathymetric surveys of the surface waters have been completed and reviewed. The District has 34 aerator systems in place at other lakes which utilize submerged diffusers for air dispersion with the air supplied by 1/2 hp air compressors at most of the installations. The aerators will be replaced over the course of the next 10-15 years or on an as-needed basis throughout the Gateway Assessment Area.

3.3 ADJUSTABLE WEIRS

The District owns or operates an interconnected stormwater management system consisting of numerous distinct sub-systems. Each sub-system discharges into the primary flow way which is controlled by weirs. The flow way conveys surface water west to discharge into the Six-Mile Cypress Slough Preserve. The District is proposing modifications to the weir structures as a means of better managing flood waters. The proposed modifications include the addition of adjustable sluice gates attached to by-pass piping or directly affixed to the existing weir. These modifications will allow the District to temporarily lower the control elevation of the stormwater systems in advance of a threatening storm and will add additional stormwater capacity and mitigate flooding during hurricanes and other major storm events, while still maintaining the permitted discharge limit. After waters levels have receded, the weirs will be restored to their original elevation.

Three of the weirs to be modified (Weirs No. 1, No. 2, No. 3) are located in the master flow way and serve the Pelican Preserve Assessment Area and the Gateway Assessment Area equally. The fourth weir to be modified (Pond 38 Weir) is located in a pond that solely benefits Pelican Preserve the Pelican Preserve Assessment Area.

Tetra Tech, on behalf of the District, submitted a permit application to the South Florida Water Management District (SFWMD) for a permit modification to allow installation of these adjustable weirs, and permitting is anticipated to be completed in FY2022. After permitting has been completed the project will be publicly, competitively bid. Construction is anticipated to commence and be completed between FY2023 and FY2024.

3.4 INTERPOND TRANSFER STRUCTURE MODIFICATIONS

Multiple storm pipe repairs have been prioritized within the Daniels Preserve drainage basin (Basin 5) within the Gateway Assessment Area. The first of these repairs is being completed as a pilot project. This pilot project is currently underway and includes cleaning 48-inch reinforced concrete pipe (RCP) and new 42-inch corrugated aluminum pipe (CAP) at two (2) lakes, Lakes #4 and #6. This pilot repair is estimated to cost \$60,000 and is scheduled to be completed in FY2022.

3.5 STORMWATER SYSTEM REPAIR & SWALE RECLAMATION

The District systematically prioritizes and implements repairs to the stormwater system that may include: flow way slope stabilization; swale re-grading; repair or replacement of reinforced concrete pipe (RCP) and manholes. The estimated costs include a contingency for other future stormwater system repairs as needed throughout the Gateway Assessment Area.

3.6 LAKE BANK POINT REPAIRS AND MAINTENANCE

Lakes within the District that have undergone bank stabilization in the past several years occasionally require point repairs to liners, riprap, and other components. The CIP includes cost estimates for future anticipated point repairs throughout the Gateway Assessment Area.

3.7 LAKE BANK RESTORATION

This District has previously completed lake bank restoration projects that involve the installation of an anchored reinforced vegetation system where severe erosion is a continuous problem. Alternative repairs may include: regrading lake banks with imported fill; installing drains that direct water away from the slope; and other minor repairs where erosion is less severe to prevent further erosion. Currently over 100 lakes in the District have been degrading due to erosion caused by runoff during storm events and wave action during times of high water. The erosion of the lake banks has caused the lakes to encroach into the adjacent residential properties and in some cases created ledges. The CIP includes the estimated costs associated with future lake bank restoration projects throughout the Gateway Assessment Area.

4.0 ROADWAY AND LANDSCAPE

The District is planning to fund five projects within the roadway and landscape funding group. All of these projects are within the Gateway Assessment Area and provide a direct benefit to the Gateway Assessment Area only. **Table 4-1** lists the planned ten year capital budget for the projects.

The District maintains the roads and rights-of-way, with sidewalks for the majority of Pelican Preserve, all of Stoneybrook, and various roads elsewhere in the Gateway community shown on **Figure 4-1** provided in **Appendix B**. These roadways provide residents, businesses and property owners with access to facilities, businesses, and residences throughout the corresponding Assessment Area(s) including safe and convenient access to the District operated facilities.

Table 4-1. Summary of Roadway and Landscape Projects.

Project	Estimated Costs
Streetlight Pole, Wiring & Fixture Replacement	\$8,260,000
Road Repair and Replacement	\$910,000
Curb and Gutter Replacement	\$280,000
Sidewalk Maintenance & Replacement	\$930,000
Master Irrigation Renovation	\$2,240,000
Roadway and Landscape Total	\$12,620,000

4.1 STREETLIGHT POLE, WIRING & FIXTURE REPLACEMENT

The District is planning to fund streetlight wiring, pole, and LED fixture upgrades in two phases, with street segments also prioritized within the two phases. Phase 1 is for work along the main throughfare of Gateway Boulevard. Phase 2 is for work along other roadways within the District. The District is developing a master plan to replace streetlight wiring with a focus on Gateway Boulevard from Daniels Parkway to Stoneybrook, and the CIP includes costs to implement that plan from design to permitting and finally construction/implementation. All of these projects are within the Gateway Assessment Area. The District is in discussions with Florida Power and Light (FPL) to consider a potential conversion to their system for full streetlight wiring and pole replacement.

4.2 ROAD REPAIR AND REPLACEMENT

The Soccer Drive and Parking Lot Pavement project consisted of asphalt pavement milling and resurfacing and was completed in March 2022 at a final cost of approximately \$159,000. All Gateway Assessment Area roads will be scheduled to be repaired and replaced over the course of 10 years or on an as-needed basis.

4.3 CURB AND GUTTER REPLACEMENT

The District maintains the roads and rights-of-way for the majority of Pelican Preserve, all of Stoneybrook, and various roads elsewhere in the Gateway community shown on **Figure 4-1**. The District prioritizes and completes curb and valley gutter replacement projects on an as-need basis. Priority is given to curb and gutters that present a safety risk. All of these projects are within the Gateway Assessment Area.

4.4 SIDEWALK MAINTENANCE AND REPLACEMENT

The District maintains the roads and rights-of-way for the majority of Pelican Preserve, all of Stoneybrook, and various roads elsewhere in the Gateway community shown on **Figure 4-1**. District prioritizes and completes sidewalk maintenance and replacement projects on an as-need basis, including at times, pursuant to an interlocal agreement with Lee County, sidewalks within the Lee County owned rights of way of Gateway Boulevard and Griffin Drive. Priority is given to sidewalks that present a safety risk. All of these projects are within the Gateway Assessment Area.

4.5 MASTER IRRIGATION RENOVATION

The District has an ongoing services contract to operate and maintain the District's landscape irrigation system. The Service Provider is preparing a phased master plan for the replacement of the controller system, and the CIP includes costs to implement that plan. The phased master plan is for four irrigation controllers that will replace the approximately 15 current controllers. The new system will be web based capable of being managed/monitored remotely. The proposed project includes full flow and pressure monitoring along with rain catch and soil sensor technology for best water management practices. It is the intent of the District to repair/replace any and all lines as they have not been maintained since their installation.

5.0 PARKS AND RECREATION

The District is planning to fund five projects within the Parks and Recreation category for the benefit of the Gateway Assessment Area. All of these projects are within the Gateway Assessment Area. **Table 5-1** lists the estimated costs for the projects. The location of the District's existing parks and recreation facilities are shown on **Figure 5-1** provided in **Appendix B**.

District parks and recreation facilities include the Gateway Commons Pool, the Fun Park, and the Sherman Soccer Complex and Dog Park. The Gateway Commons Pool, located at 11301 Gateway Boulevard, contains a heated 25-meter-long pool with a designated lap lane, wading pool for children, covered picnic areas, lounge chairs, tables with umbrellas, restrooms, shower-off facilities, and parking. The Fun Park, located at 12971-12999 Eagle Pointe Circle, has a playground, basketball court, sand volleyball court, and swings for children. The Sherman Soccer Complex located at 13260 Griffin Drive has four regulation and one junior size soccer fields, a playground, covered picnic areas, restrooms, and a concession stand. Of these parks and recreation facilities, it is currently anticipated that the pool facilities will not be open to the general public but reserved for the use of residents of the Gateway Assessment Area only.

Table 5-1. Summary of Parks and Recreation Projects.

Project	Estimated Costs
Pool Filtration System Replacement	\$60,000
Gateway Commons Pool Renovations	\$50,000
Gateway Commons Construction	\$6,050,000
Parks and Recreation Fields & Amenities	\$900,000
Landscaping/Monument Signs	\$650,000
Parks and Recreation Total	\$7,710,000

5.1 POOL FILTRATION SYSTEM REPLACEMENT

The District replaced the Gateway Commons Pool water filtration system in FY2022.

5.2 GATEWAY COMMONS POOL RENOVATIONS

The District plans to renovate the restrooms, shower-off facilities, and administrative areas of the buildings that serve the Gateway Commons Pool facility. The District plans to resurface the interior wetted surface and the top decking of the Gateway Commons Pool.

5.3 GATEWAY COMMONS CONSTRUCTION

The District plans to implement a phased construction of new park amenities at the 15 acre Gateway Commons Community Park complex, within which the Gateway Commons Pool is now located. Future improvements may include but are not limited to: Community Center, Bandshell/Amphitheater, Event Lawns & Open Space, Pavilions & Park Shelters, Trails & Fitness Courses, Family Pool & Splash Activities, Sports Courts/Active Elements, and Passive Elements/Landscape.

5.4 PARKS AND RECREATION FIELDS & AMENITIES

The District plans to add new amenities to existing parks and recreation facilities in the Gateway Assessment Area. Future improvements may include: pavilions, restrooms, dog park areas, security cameras and systems, and other ancillary structures and improvements in the Gateway Assessment Area. The District plans to aerate the Sherman Soccer Complex soccer fields in the Gateway Assessment Area on a regular basis using the verticutting, or vertical mowing, method.

5.5 LANDSCAPING/MONUMENT SIGNS

The District plans to undertake projects to upgrade landscaping and monument signs at the District's roads, parks, and recreation facilities in the Gateway Assessment Area.

6.0 TOTAL ESTIMATED COST OF CIP

The total estimated cost of the District's ten year CIP is \$45,300,000. A summary of the ten year CIP estimated cost is presented in **Table 6-1**.

Table 6-1. Summary of Ten Year CIP Estimated Costs.

Fund/Department	Estimated Costs
Administrative	\$4,820,000
Waterway Management	\$20,150,000
Roadway and Landscape	\$12,620,000
Parks & Recreation	\$7,710,000
Total 10 Year Capital Projects Budget	\$45,300,000*

*Includes CIP components completed as of the date of this report.

APPENDIX A – 10 YEAR CIP SPREADSHEET

Ten Year Capital Projects Budget & Improvement Plan

Fiscal Years 2022 - 2031

		10 Year Capital Improvement Plan										
Report Section	Fund/Department Project Description	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
	Fiscal Year Begin	10/1/2021	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030	
	Fiscal Year End	9/30/2022	9/30/2023	9/30/2024	9/30/2025	9/30/2026	9/30/2027	9/30/2028	9/30/2029	9/30/2030	9/30/2031	
	Administrative											
2.1	Boardroom Renovation and Updates	\$ 3,000	\$ 17,000									\$ 20,000
2.2	Capital Reserve Study	\$ 20,000	\$ 30,000									\$ 50,000
2.3	Accounting Software		\$ 70,000									\$ 70,000
2.4	ADA Compliance	\$ 10,000	\$ 10,000	\$ 60,000								\$ 80,000
2.5	Geographical Information System	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 160,000
2.6	Storage Facility		\$ 120,000	\$ 20,000	\$ 680,000							\$ 820,000
2.7	Main District Building		\$ 340,000	\$ 30,000	\$ 3,250,000							\$ 3,620,000
	Administrative Total	\$ 58,000	\$ 612,000	\$ 135,000	\$ 3,955,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 4,820,000
	Waterway Management											
3.1	Bathymetric Surveys and Sediment Core Sampling	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000						\$ 500,000
3.2	Surface Water Aerators				\$ 260,000	\$ 572,000						\$ 832,000
3.3	Adjustable Weirs		\$ 487,500	\$ 487,500								\$ 975,000
3.4	Interpond Transfer Structure Modifications			\$ 273,000	\$ 273,000							\$ 546,000
3.5	Stormwater System Repair & Swale Reclamation	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,500,000
3.6	Lake Bank Point Repairs and Maintenance	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,150,000
3.7	Lake Bank Restoration			\$ 4,009,000	\$ 2,871,000	\$ 1,916,000	\$ 2,946,000	\$ 878,000	\$ 1,027,000			\$ 13,647,000
	Waterway Management Total	\$ 600,000	\$ 937,500	\$ 5,219,500	\$ 3,854,000	\$ 2,938,000	\$ 3,296,000	\$ 1,228,000	\$ 1,377,000	\$ 350,000	\$ 350,000	\$ 20,150,000

Ten Year Capital Projects Budget & Improvement Plan

Fiscal Years 2022 - 2031

		10 Year Capital Improvement Plan										
Report Section	Fund/Department Project Description	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	Total
	Fiscal Year Begin	10/1/2021	10/1/2022	10/1/2023	10/1/2024	10/1/2025	10/1/2026	10/1/2027	10/1/2028	10/1/2029	10/1/2030	
	Fiscal Year End	9/30/2022	9/30/2023	9/30/2024	9/30/2025	9/30/2026	9/30/2027	9/30/2028	9/30/2029	9/30/2030	9/30/2031	
	Roadway & Landscape											
4.1	Streetlight Pole, Wiring & Fixture Replacement					\$ 4,130,000	\$ 4,130,000					\$ 8,260,000
4.2	Road Repair and Replacement	\$ 208,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 910,000
4.3	Curb and Gutter Replacement	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 280,000
4.4	Sidewalk Maintenance & Replacement		\$ 150,000	\$ 150,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 930,000
4.5	Master Irrigation Renovation		\$ 1,120,000	\$ 1,120,000								\$ 2,240,000
	Roadway & Landscape Total	\$ 218,000	\$ 1,378,000	\$ 1,378,000	\$ 198,000	\$ 4,328,000	\$ 4,328,000	\$ 198,000	\$ 198,000	\$ 198,000	\$ 198,000	\$ 12,620,000
	Parks & Recreation											
5.1	Pool Filtration System Replacement	\$ 60,000										\$ 60,000
5.2	Gateway Commons Pool Renovations		\$ 50,000									\$ 50,000
5.3	Gateway Commons Construction				\$ 550,000						\$ 5,500,000	\$ 6,050,000
5.4	Parks & Recreation Fields & Amenities				\$ 300,000			\$ 300,000			\$ 300,000	\$ 900,000
5.5	Landscaping/Monument Signs			\$ 50,000	\$ 300,000	\$ 300,000						\$ 650,000
	Parks & Recreation Total	\$ 60,000	\$ 50,000	\$ 50,000	\$ 1,150,000	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 5,800,000	\$ 7,710,000
	Total	\$ 936,000	\$ 2,977,500	\$ 6,782,500	\$ 9,157,000	\$ 7,576,000	\$ 7,634,000	\$ 1,736,000	\$ 1,585,000	\$ 558,000	\$ 6,358,000	\$ 45,300,000

APPENDIX B – FIGURES

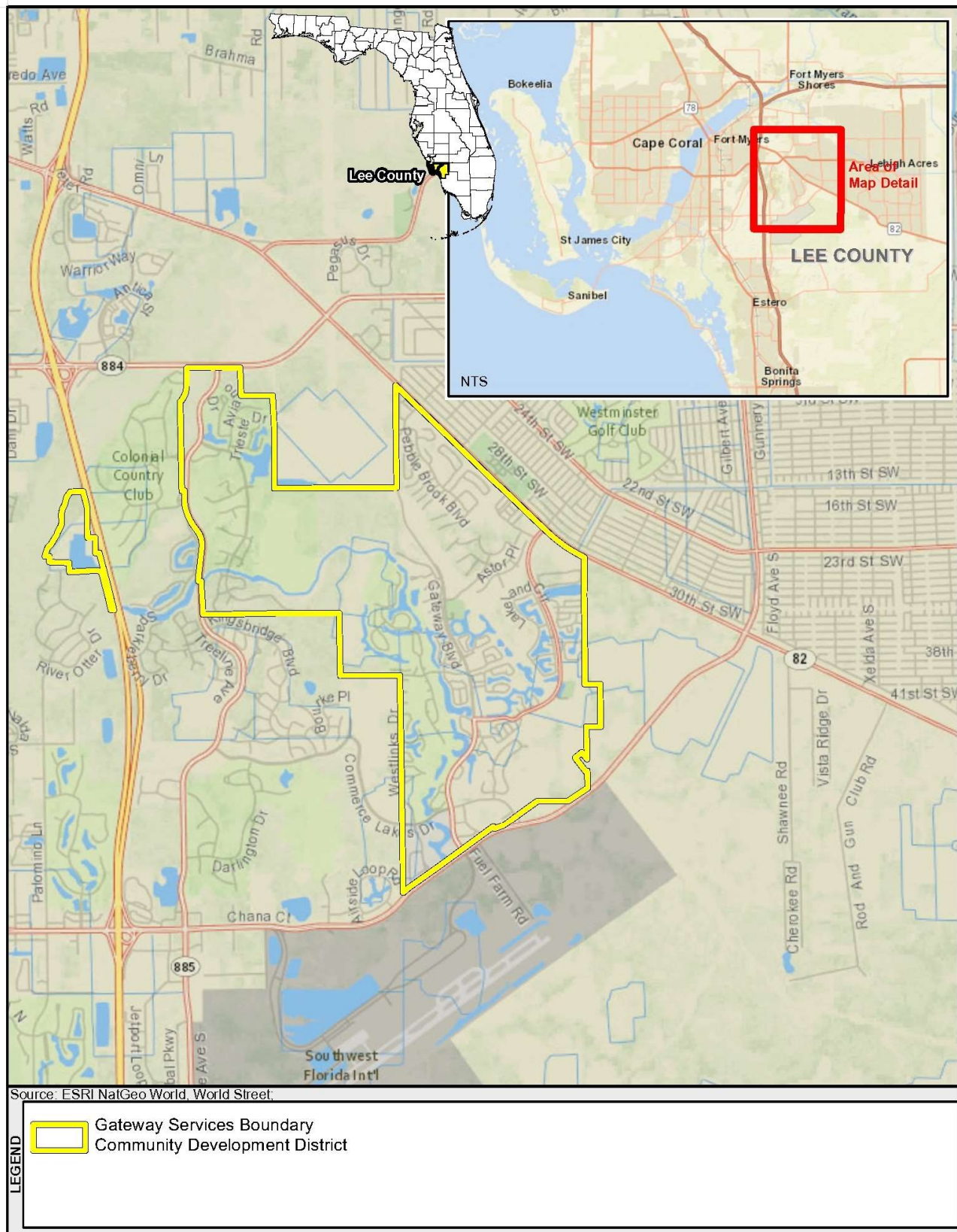
Figure 1-1. Gateway Services Community Development District Boundary Map

Figure 1-2. Assessment Areas Boundaries Map

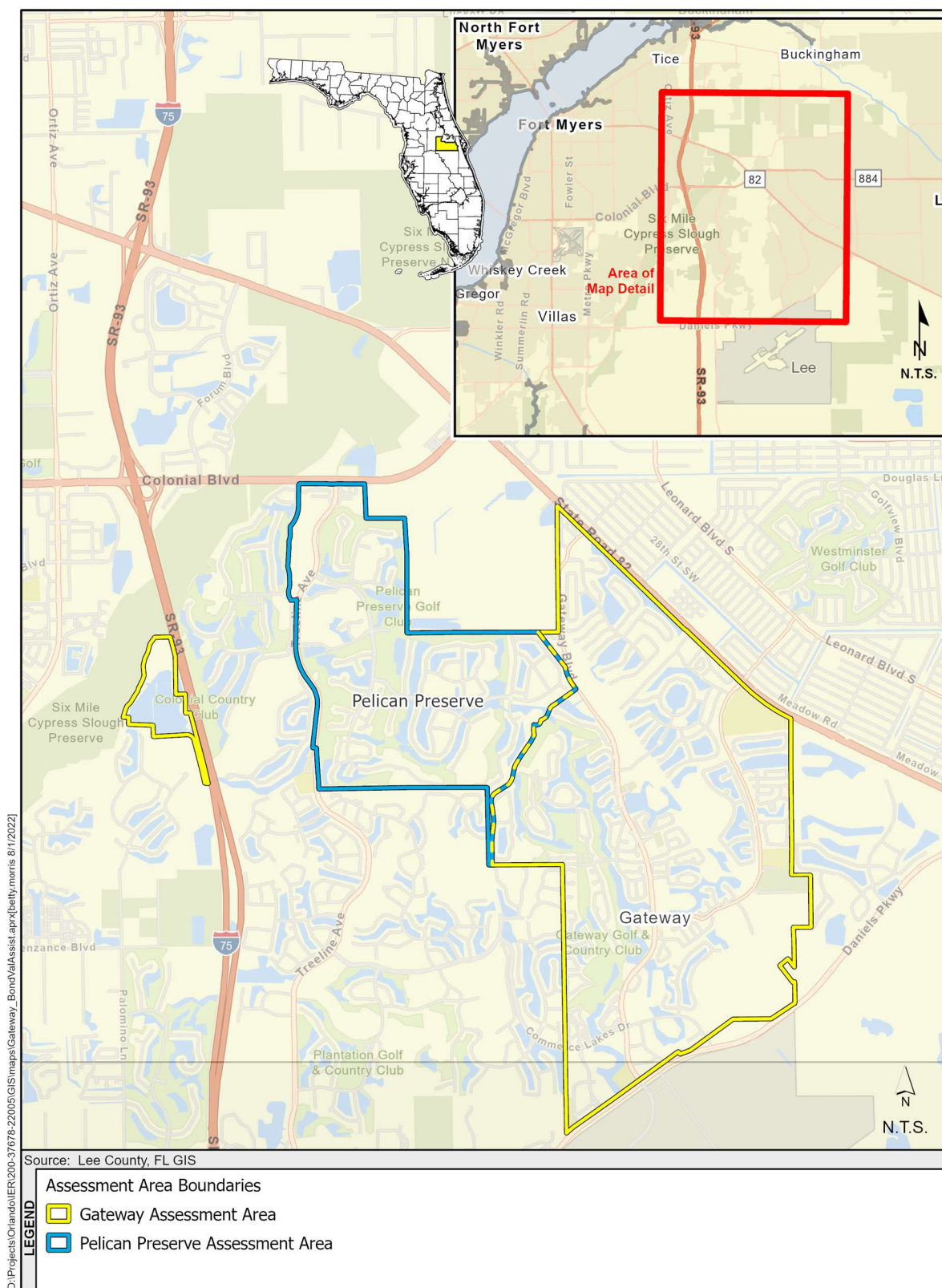


Figure 3-1. District Maintained Lake Basins

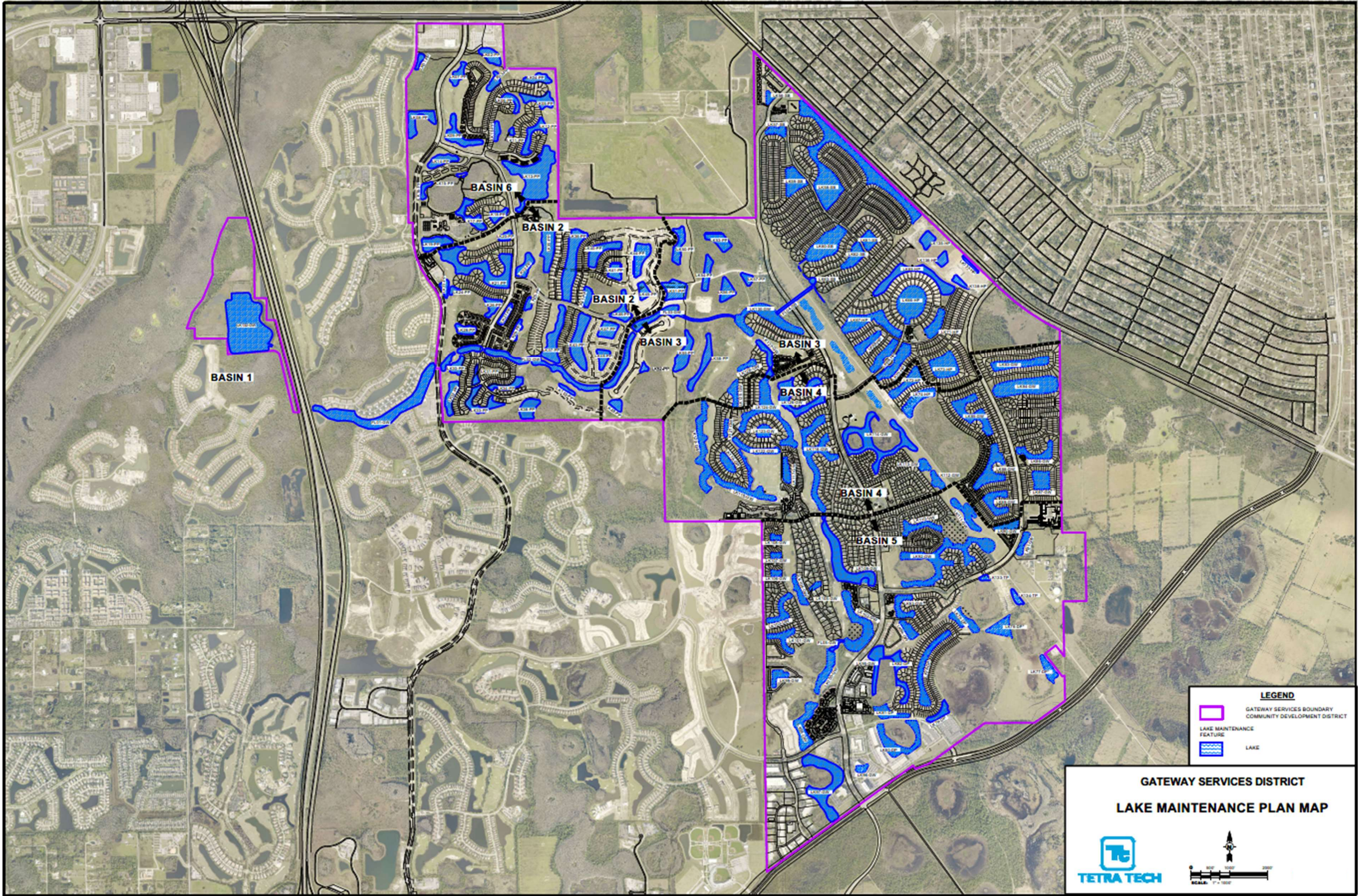


Figure 3-2. District Maintained Lakes

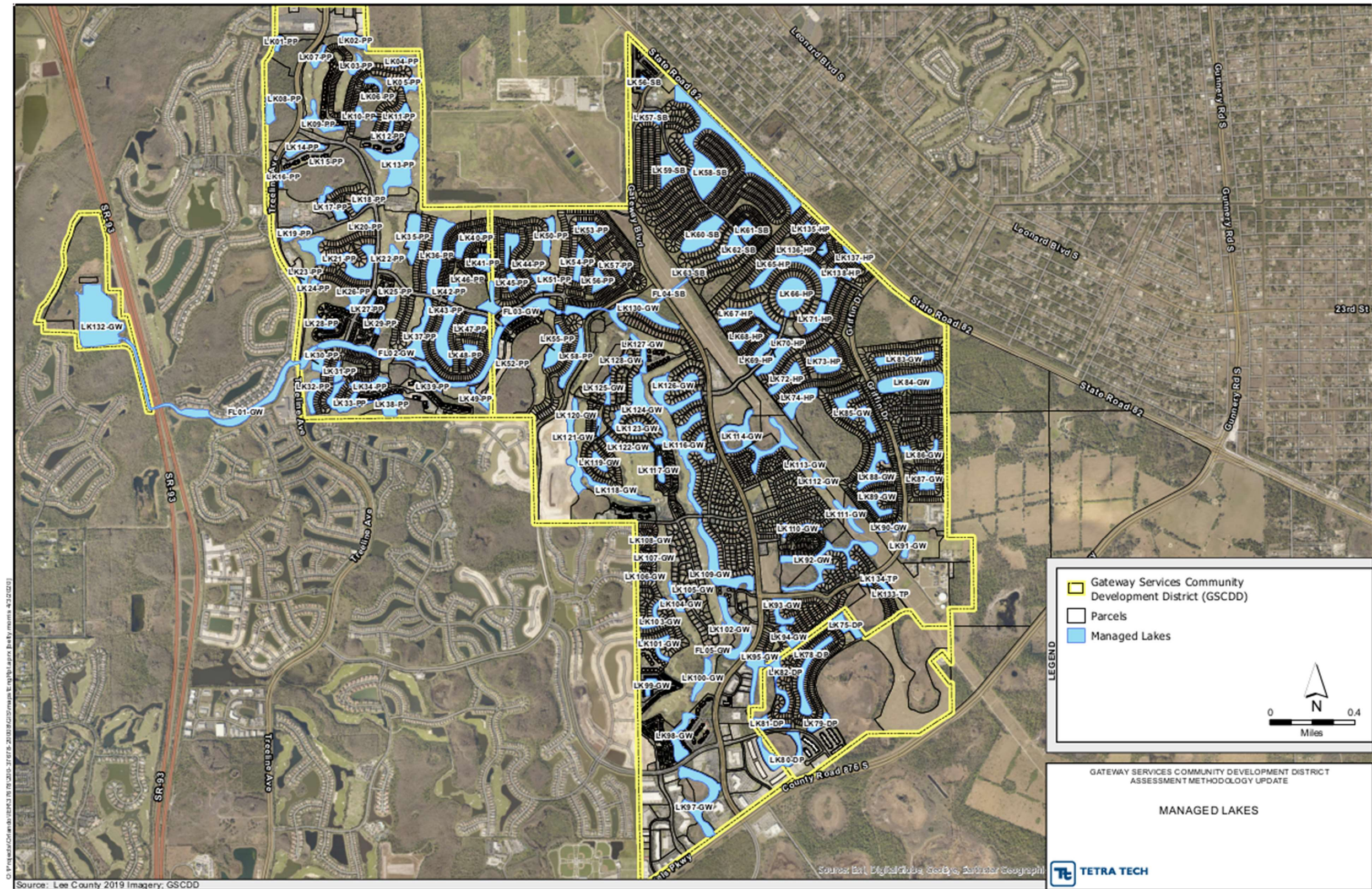


Figure 4-1. District Maintained Roads

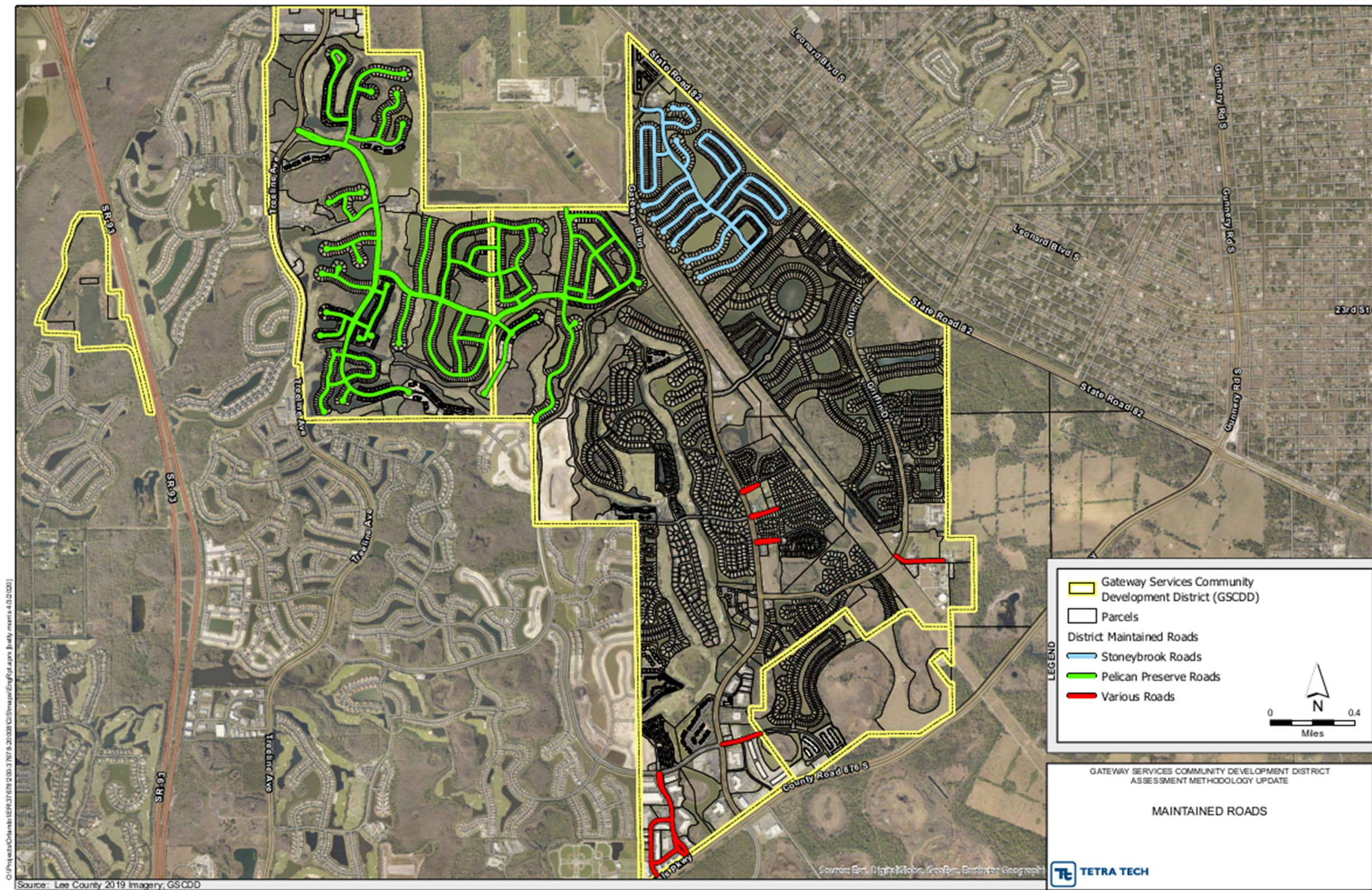


Figure 5-1. District Parks and Recreation Facilities

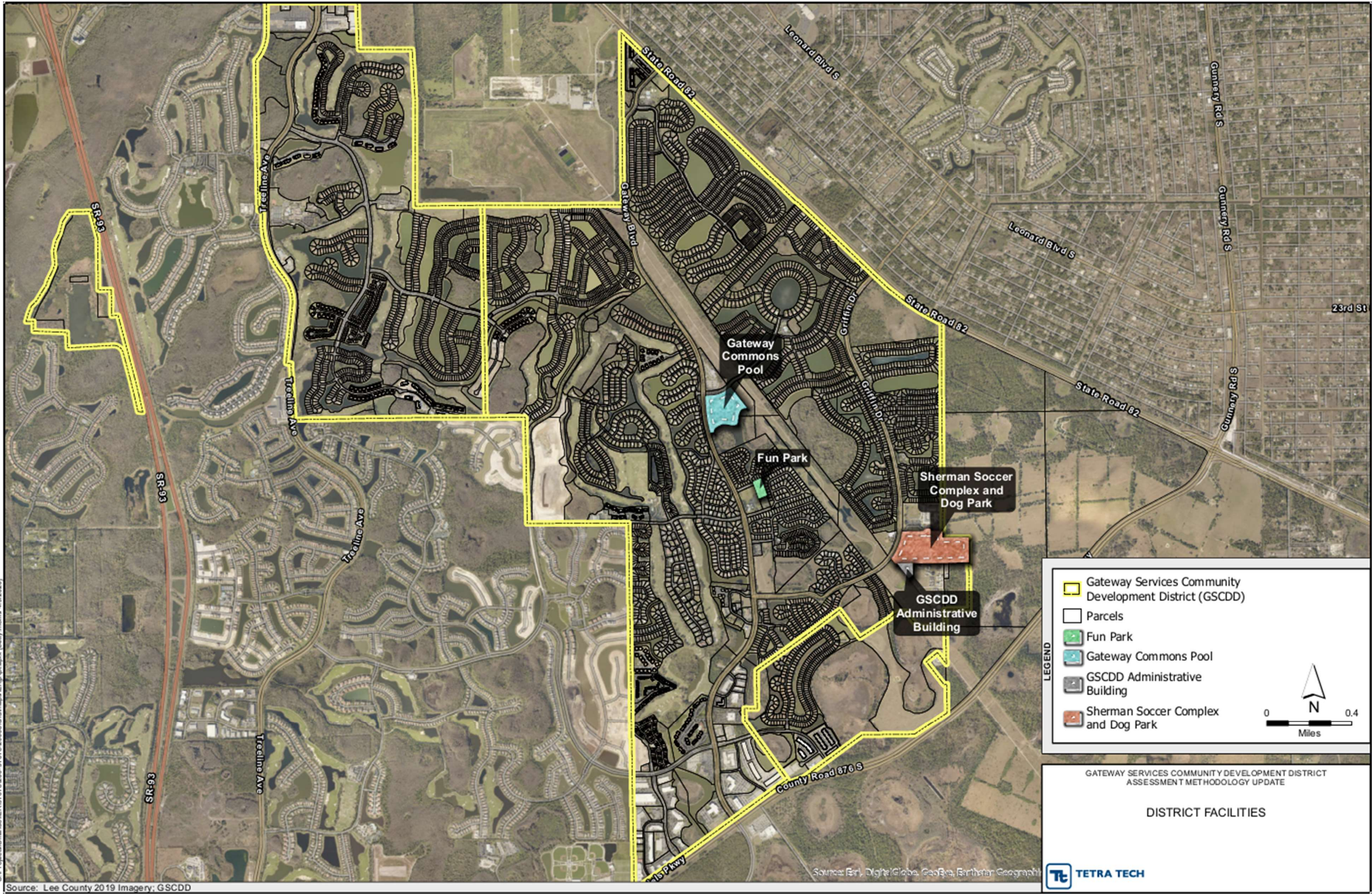


Exhibit B

AMENDED AND RESTATED MASTER ASSESSMENT METHODOLOGY REPORT GATEWAY SERVICES COMMUNITY DEVELOPMENT DISTRICT

September 1, 2022

Prepared for

**Board of Supervisors
Gateway Services Community Development District**

Prepared by

**Real Estate Econometrics, Inc.
707 Orchid Drive, Suite 100
Naples, FL 34102
REE-I.com**



1.0 Introduction

1.1 Purpose

This report amends and restates the Master Assessment Methodology, Gateway Services Community Development District dated June 16, 2022 and provides a Master Assessment Methodology (the "MAMR") for the Capital Improvement Plan (the "CIP") documented in the Amended and Restated Master Engineer's Report ("MER") for the Gateway Services Community Development District prepared by Tetra Tech (the "District Engineer") dated September 1, 2022 (the "Master Engineer's Report") being implemented by the Gateway Services Community Development District ("District"), which Master Engineer's Report amends and restates the Master Engineer's Report for the Gateway Services Community Development District: Capital Improvement Plan dated June 16, 2022.

The MAMR described herein has two goals: (1) determining the special and peculiar benefits that flow to the properties in the District as a logical connection from the infrastructure systems and facilities constituting enhanced use and increased enjoyment of the property; and (2) apportion the special benefits on a basis that is fair and reasonable. The District has adopted the CIP to improve upon existing District infrastructure and construct additional District infrastructure within the District.

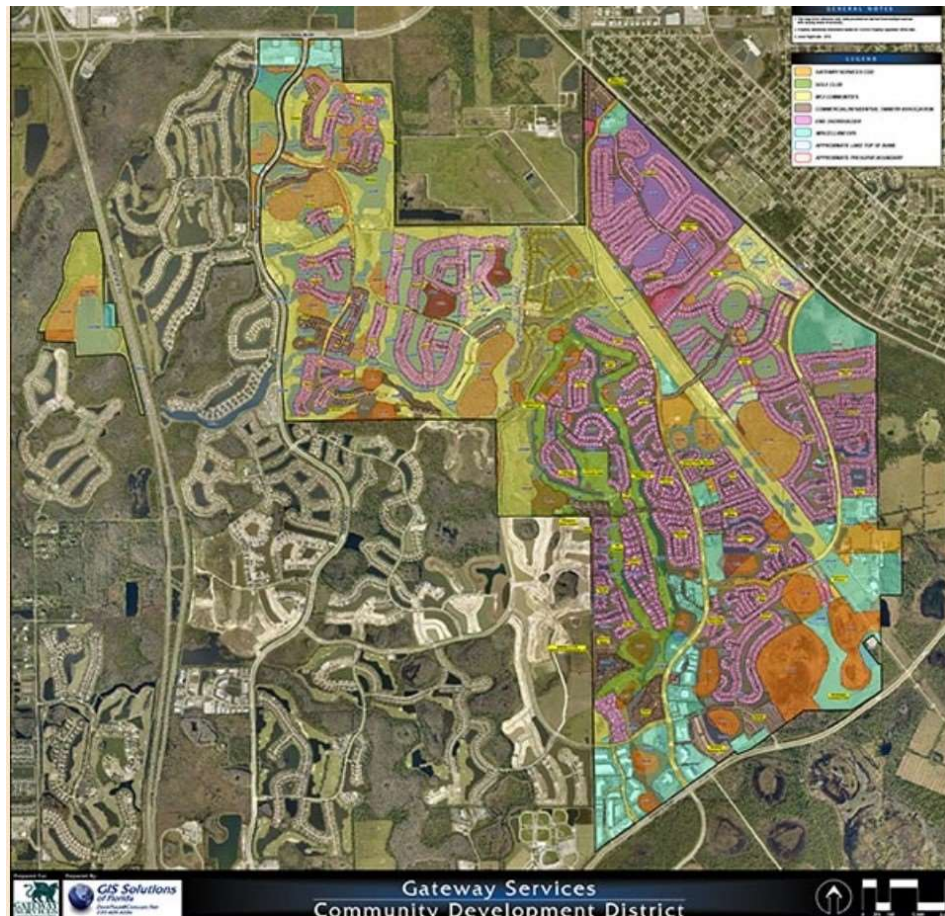
The District plans to fund a portion of the CIP through debt financing with the proceeds of bonds payable from non-ad valorem special assessments levied upon benefitting properties within the District. Any debt repaid from the proceeds of non-ad valorem special assessments is intended to satisfy the statutory and Constitutional tests necessary, including related case law, in order for such non-ad valorem special assessments to constitute liens, co-equal with the liens of State, County, municipal and school board taxes, against properties within the boundary of the District that receive special benefits from the CIP. The Methodology herein is intended to set forth a framework to apportion the special and peculiar benefits from the implementation of the CIP to be financed with the proceeds of bonds payable from and secured by non-ad valorem special assessments (the "Assessments") imposed and levied on the benefitting properties. This report is designed to conform to the requirements of the Constitution, Chapters 170 and 197, F.S. and Chapter 2004-461, Laws of Florida with respect to special assessments and is consistent with our understanding of the case law on this subject.

Real Estate Econometrics, Inc. ("Assessment Consultant") has been retained to prepare this methodology for the District.

1.2 Background

The District encompasses approximately +/- 4,488 acres comprised of the Gateway and Pelican Preserve master planned residential communities located within Lee County ("County") and partially within the City of Fort Myers ("City"). See Location Map – Figure 1 below.

Figure 1 – Gateway Services Community Development District Location Map



Source: Gateway Services Community Development District

The District was established on May 22, 1986 by the Florida Land and Water Adjudicatory Commission Chapter 42F-1, pursuant to the provisions of the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"). The District is governed by a five-member Board of Supervisors, who are elected to a term of four years, by qualified electors.

The District is a Community Development District ("CDD") which is a governmental unit created to serve the long-term specific needs of property owners within its boundaries. A CDD's main powers are to plan, finance, construct, operate, and maintain community-wide infrastructure and services specifically for the benefit of its property owners.

The District is implementing the CIP in phases through a series of bond issues and other financing sources over an estimated 10-year period. The CIP will benefit the assessable properties located in the Gateway Assessment Area and certain portions of the CIP will benefit the assessable properties located in the Pelican Preserve Assessment Area (collectively, the "CIP Assessment Areas") of the District.

1.3 Special Benefits and General Benefits

Improvements undertaken by the District create both special benefits and general benefits. However, the general benefits to the public at large are incidental in nature and are readily distinguishable from the special and peculiar benefits which flow as a logical connection from the applicable systems, facilities, and services to property within the applicable CIP Assessment Areas.

While the general public and property owners outside the boundaries of the CIP Assessment Areas will benefit from the provision of the CIP, these benefits are incidental to the benefits derived from property within the boundaries of the applicable CIP Assessment Areas which is dependent upon the CIP or portions thereof, as applicable, to obtain, or to maintain, development entitlements. This fact alone clearly distinguishes the special and peculiar benefits which property within the applicable CIP Assessment Areas receive compared to those properties lying outside of the CIP Assessment Areas boundaries and establishes that the CIP or portions thereof has a nexus to the increased value and the use and enjoyment of the lands within the applicable CIP Assessment Areas.

1.4 Requirements of a Valid Assessment Methodology

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting improvements. The courts recognize the special benefits which flow as a logical connection peculiar to the property as enhanced enjoyment and increased use of the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as first liens on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious, or unfair.

1.5 Scope of Report

The CIP and therefore the financing of the components thereof have been estimated by the District's Consulting Engineer. Accordingly, there can be no assurance on the date hereof that such costs are attainable. This MAMR is intended to establish a maximum benefit (unless altered by subsequent proceedings) based upon current knowledge and to establish a framework for subsequent Supplemental Assessment Methodology Reports ("SAMRs") which will detail with greater specificity the apportionment of benefit peculiar of a Series Project (as defined below) to the specific properties within the applicable CIP Assessment Areas.

The Act permits the District to establish separate phased units of development, which presumably will differ not only on the timing of their development, but also based upon the composition of the uses of property within each unit and the differences in the special and peculiar benefits that each use receives. If and when the District issues bonds or other debt instruments to finance any portion of the CIP (a "Series Project"), one or more subsequent SMARs will describe the specific size and terms of the bonds or other debt being issued as well as the phased unit of development benefiting from the Series Project.

The MAMR must be used to determine the first lien status of the assessments to be imposed on properties within the CIP Assessment Areas. Just as with this MAMR, the subsequent SAMRs will apply algorithms and the principles set forth in the Act and this MAMR and related statutory methodology with more specificity to result in the actual levy of the assessments on the benefiting property.

2.0 Finance Plan

Capital Improvement Program

The District's Consulting Engineer has identified certain infrastructure in the CIP Assessment Areas of the District that will be improved or provided by the District and has provided a cost estimate for the District's CIP. The CIP is detailed in the Master Engineer's Report prepared by the District Engineer.

The CIP consists of improvements to the roadways, the drainage/storm water management system, parks and recreation and administrative functions of the District. For purposes of benefit determination, the Assessment Consultant has determined that the costs for the new administration building, and its associated costs be allocated between the Gateway Assessment Area, the Pelican Preserve Assessment Area and the Gateway Utility Enterprise Fund. All properties within the District boundaries will benefit from the new District administration building so the new administration building and its associated costs will be allocated based on EAUs.

An initial analysis of the timesheets for the employees using the District's administrative building indicates that 59% of the employees' time was attributed to the utilities function of the District. The remaining 41% of the time was attributed to basic District services. The remaining 41% was split 27% to the Gateway Assessment Area and 14% to the Pelican Preserve Assessment Area. Both the number of Equivalent Assessment Units in each area plus the number of acres in each area were split along the 67%/33% lines thus verifying the use of those percentages for each area.

Therefore, 59.0% of the administrative building costs will be funded by funds transferred from the Gateway Utility Enterprise Fund while 27.0% will be allocated to the Gateway Assessment Area and 14.0% will be allocated to the Pelican Preserve Assessment Area.

The MER indicated that a portion of the water management modifications and improvements that are part of the CIP benefited both District Assessment Areas. Three of the weirs to be modified (Weirs No. 1, No. 2, No. 3) are located in the master flow way and serve the Pelican Preserve Assessment Area and the Gateway Assessment Area equally. The fourth weir to be modified (Pond 38 Weir) is located in a pond that solely benefits the Pelican Preserve Assessment Area.

The remaining costs in the MER were attributed 100% to the Gateway Assessment Area as those costs only benefitted that assessment area.

Table 1 below summarizes the costs as allocated for benefit determination purposes and associated with the proposed CIP.

Table 1 – Total CIP for the District

Capital Improvement	Gateway Assessment Area	Pelican Preserve Assessment Area	Utility Enterprise Fund	Total Costs
Administration Building	\$977,400	\$509,600	\$2,147,600	\$3,634,600
Administrative CIP Other	\$1,185,400	0		\$1,185,400
Waterway Mgmt CIP	\$19,596,250	553,750		\$20,150,000
Roadways and Landscaping CIP	12,620,000	0		\$12,620,000
Parks and Recreation CIP	7,710,000	0		\$7,710,000
Total	\$42,089,050	\$1,063,350	\$2,147,600	\$45,300,000

Source: Master Engineer's Report, September 1, 2022 and Methodology Consultant

The Gateway Utility Enterprise Fund will be funding its portion of the administrative building through a transfer of funds and all or a portion of the remaining CIP will be funded through issuance of bonds. The remaining CIP to be funded by bonds is shown in Table 2 on the next page.

Table 2 – Remaining CIP eligible for District Funding

Capital Improvement	Gateway Assessment Area	Pelican Preserve Assessment Area	Total Costs
Administration Building	\$977,400	\$509,600	\$1,487,000
Administrative CIP Other	\$1,185,400	0	\$1,185,400
Waterway Mgmt CIP	\$19,596,250	553,750	\$20,150,000
Roadways and Landscaping CIP	12,620,000	0	\$12,620,000
Parks and Recreation CIP	7,710,000	0	\$7,710,000
Total	\$42,089,050	\$1,063,350	\$43,152,400

Source: Master Engineer's Report, September 1, 2022 and Methodology Consultant

2.1 Bond Requirements

The District intends to finance a portion of the CIP by issuing one or more series of bonds. A number of items comprise the final par bond requirements. These items may include, but are not limited to, capitalized interest, a debt service reserve fund, underwriter's discount, and issuance costs. For purposes of this MAMR, allowances have been made for such items in order to determine the par debt lien for each property benefitting from the CIP.

As the finance plan is implemented, a subsequent SAMR detailing the particulars of each specific bond issue will detail the terms, interest rates, and costs associated with a specific series of bonds, the level of funding for the construction/acquisition account, the capitalized interest account, the debt service reserve fund account, as well as the underwriter's discount, and issuance costs. Table 3 shows an estimate of the total par amount of bonds required to fund the CIP by assessment area.

Table 3 - Estimated CIP Bonds Par Amount.

Bond Sizing Category	Gateway Assessment Area	Pelican Preserve Assessment Area	Total Costs
CIP Fund	\$42,089,050	\$1,063,350	\$43,152,400
Reserve Fund at MADS ¹	4,239,000	110,000	4,349,000
2 Years Capitalized Interest	5,356,000	136,000	5,492,000
Cost of Issuance	1,071,200	27,200	1,098,400
Underwriter's Discount	803,400	20,400	823,800
Rounding	1,350	3,050	4,400
Total	\$53,560,000	\$1,360,000	\$54,920,000

¹ MADS – Maximum Annual Debt Service

Source: MBS Capital Markets, Inc. ("Underwriter") and Methodology Consultant

Assessment Methodology

3.0 Structure – CIP

Special and peculiar benefits flow as a logical connection to the property from the systems, facilities and services provided as a logical consequence to the property within the boundaries of the applicable CIP Assessment Areas. These special benefits are peculiar to the platted units or parcels. The special benefits that justify imposing the assessments on the benefiting platted units or parcels include enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums when levied on the various benefiting platted units or parcels of property.

First the District Engineer identifies the CIP costs then the Assessment Consultant allocates those costs to each benefitting platted unit or parcel for the provision of the systems and facilities, which constitute the CIP. The best determination of benefit involves whether there is a special benefit peculiar to such property, different in kind and degree to any general benefit, so long as the special benefit flows peculiar to the property as a logical connection from the components of the CIP. Then a dollar amount of a proposed assessment is identified using various formulas. Then there is a determination of whether that dollar amount itself can be a first lien to be levied on the benefiting property. Then there is an apportionment of the benefits so that no assessment exceeds any determination of special and peculiar benefit to the property and that the amount levied on the benefiting property is fair and reasonable.

The District Engineer determines the costs for the CIP and an estimate of the bond amount required to finance the CIP is calculated by the Underwriter. The determination of benefit leading to the MAMR associated with the CIP is a two-step process. First, the special and peculiar benefits of the CIP will be determined and imposed upon the benefiting property within the District. Second, the assessments will be levied on the benefiting property on a per unit basis for the platted lots and on an acreage basis for the unplatted parcels within the applicable CIP Assessment Areas for the applicable phased units of development in accordance with the more specific uses and special benefits peculiar to each platted lot or parcel in the SAMRs.

4.0 Assessment Determination

4.1 Special and Peculiar Benefit to the Property

The special and peculiar benefits of the construction and/or acquisition by the District of components of the CIP constituting systems, facilities and services which are provided in differing amounts, is dependent on the type of land use receiving the special and peculiar benefits peculiar to those properties which flow from the logical relationship to the properties.

One example of this differentiation is the concept that various land uses will generate differing demands on the CIPs roadway infrastructure. Another example is that it can be demonstrated that each land use will receive a different level of surface water management benefit that relates to that land use's density and intensity of development.

These determinations are reviewed in the light of the special and peculiar benefits peculiar to the property which flow to the properties as a result of their logical connection from the improvements actually provided.

The special and peculiar benefits within an assessment area of a phased unit of development shall be determined relative to each parcel of land and identified for each improvement in accordance with a SAMR.

4.2 Reasonable and Fair Apportionment of the Duty to Pay

The special and peculiar benefits from the component systems and facilities of the CIP have been determined and apportioned to the platted lots on a unit basis and to the unplatted parcels on an equal acre basis. Based on determined current land uses and as land receives certain development approvals as described in this MAMR, the benefits will be apportioned as provided in SAMRs.

The duty to pay the non-ad valorem special assessments as set forth above is fairly and reasonably apportioned because the special and peculiar benefits to the property flowing from the acquisition and/or construction of the CIP (and the concomitant responsibility for the payment of the resultant and allocated debt) have been apportioned to the property according to the reasonable estimates of the special and peculiar benefits including enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums and conferred on the land as provided by the CIP for the reasons set forth above.

Accordingly, no acre of property within the CIP Assessment Areas will be assessed for the payment of any non-ad valorem special assessment pursuant to this MAMR in an amount greater than the determined special benefit peculiar to that property and having a nexus to the value of the property or the use and enjoyment thereof.

4.3 Par Debt and Assessment benefit analysis

Individual annual assessments are determined with each subsequent SAMR when bonds are issued to fund a Series Project.

Until such SAMRs and the related bonds are issued, and annual assessments determined, the District must determine the total par debt and related assessments to fund the entire CIP, to be calculated and apportioned to each benefiting platted unit or parcel within the CIP Assessment Areas. This MAMR sets forth the master assessment benefit determination process by which the SAMRs will follow and also sets forth the par debt amount for each benefiting platted unit or parcel in the CIP Assessment Areas.

The benefits received by an individual property within the District is determined by applying measurement coefficients to each property based on the benefit being measured. For instance, roadway benefits are generally measured by the number trips generated by the property, stormwater management benefits are measured by the amount of water flow coming off of a property into the stormwater management system (with the exception of the cost related to the weirs which was determined to benefit both CIP Assessment Areas equally), and parks and recreation and administrative benefits are measured by equivalent assessment units ("EAU").

Par Debt Allocation by Capital Improvement

In order to determine the benefit received by product type/land use, the total par debt for the CIP needs to be allocated by capital improvement so that each benefit can be measured by coefficients as noted above. The par debt is apportioned by the percentage of each capital improvement to the total of the CIP as outlined in the Engineer's Report. That allocation is noted in Table 4 below.

Table 4 – CIP Par Debt Allocation by Capital Improvement

CIP Category	Gateway Assessment Area	Pelican Preserve Assessment Area	CIP Category Totals
Administrative CIP	\$2,752,249.53	\$651,766.59	\$3,404,016.11
Waterway Mgmt CIP	\$24,937,012.12	\$708,233.41	\$25,645,245.53
Roadways and Landscaping CIP	\$16,059,454.89	\$0.00	\$16,059,454.89
Parks and Recreation CIP	\$9,811,283.46	\$0.00	\$9,811,283.46
	\$53,560,000.00	\$1,360,000.00	\$54,920,000.00

Source: Master Engineer's Report, September 1, 2022 and Underwriter

Roadways

The roadway capital improvement costs are apportioned according to land use, expressed as trip generation rates, associated with each specific land use within the Gateway Assessment Area. The trip rates are derived from the 8th Edition of the Institute of Transportation Engineers ("ITE") Study. Single Family homes generally have more inhabitants, more vehicles, and therefore higher frequency of use of roadways in their respective community. Multi-Family, however, utilize the community roadways less and therefore benefit less than their Single-Family unit counterparts. As a result, Single-Family units can be said to enjoy the special benefits of these specific improvements to a larger magnitude than all other types of units.

Single-Family units will therefore be assessed significantly, but not substantially, more than Multi-Family for the reason that they will be using community roadways more often and hence receive significantly more special benefits from the specific improvements of roadway lighting, landscaping, signage and roadway construction provided by the District.

The ITE rates are shown in terms of daily trips generated by each land use category as shown in Table 5 below.

Table 5 - Trip Generation by Land Use Type

Category – DOR Code	Measurement	Daily Trips
Single Family Homes 210	Per Developed Unit	9.52
Multi-Family Homes 230	Per Developed Unit	5.81
Vacant Land	Per Parcel	2.00
Golf Course 430	Per Hole	35.74
Elementary School 520	Per Student	1.29
General Office 710	Per 1,000 square feet	11.01
Medical Dental Office 720	Per 1,000 square feet	36.13
Shopping Center 820 Rate	Per 1,000 square feet	42.94
Supermarket 850	Per 1,000 square feet	102.24
Convenience Market with Fuel 851	Per Gas Pump	189.44
Drive-in Bank 912	Per Drive-in Window	139.25
General Light Industrial 110	Per 1,000 square feet	6.97
Church 560	Per 1,000 square feet	9.11
Corporate Headquarters 714	Per 1,000 square feet	7.98

Source: Institute of Traffic Engineers, 10th Edition

Stormwater Management System

The Stormwater Management System provides several special benefits, peculiar to certain properties within the respective CIP Assessment Areas, as previously described in Section 4.3. Such benefits conferred by this system, as a whole, are to be apportioned to properties based on the type of land use on a per parcel or per acre basis. The stormwater management system apportionment method addresses the land use of individual parcels and size (acres). Property will be assessed to reflect the relative magnitude of the individual special benefit it receives proportionally from the entire Stormwater Management System. In this case, each property land use is assigned an acreage or a portion thereof runoff percentage factor that is based on the pervious and impervious surfaces each property land use has as it relates to the entire parcel.

For example, a single-family home has less run off due to its smaller impervious surface compared to a multi-family parcel or commercial enterprise due to their large parking lots. As such, the Water Management assessment is apportioned according to the relative magnitude of the proportionate special benefit enjoyed by the particular type of property being assessed.

The Consultant used the runoff coefficients in Figure 2 below to determine the runoff of water on a pervious surface as even vacant land has runoff.

Figure 2 – Runoff Coefficients for Pervious Lands

Land use	Slope (%)	Sand	Loamy sand	Sandy loam	Loam	Silt loam	Silt	Sandy clay loam	Clay loam	Silty clay loam	Sandy clay	Silty Clay	Clay
Forest	<0,5	0.03	0.07	0.10	0.13	0.17	0.20	0.23	0.27	0.30	0.33	0.37	0.40
	0,5–5	0.07	0.11	0.14	0.17	0.21	0.24	0.27	0.31	0.34	0.37	0.41	0.44
	5–10	0.13	0.17	0.20	0.23	0.27	0.30	0.33	0.37	0.40	0.43	0.47	0.50
	>10	0.25	0.29	0.32	0.35	0.39	0.42	0.45	0.49	0.52	0.55	0.59	0.62
Grass	<0,5	0.13	0.17	0.20	0.23	0.27	0.30	0.33	0.37	0.40	0.43	0.47	0.50
	0,5–5	0.17	0.21	0.24	0.27	0.31	0.34	0.37	0.41	0.44	0.47	0.51	0.54
	5–10	0.23	0.27	0.30	0.33	0.37	0.40	0.43	0.47	0.50	0.53	0.57	0.60
	>10	0.35	0.39	0.42	0.45	0.49	0.52	0.55	0.59	0.62	0.65	0.69	0.72
Crop	<0,5	0.23	0.27	0.30	0.33	0.37	0.40	0.43	0.47	0.50	0.53	0.57	0.60
	0,5–5	0.27	0.31	0.34	0.37	0.41	0.44	0.47	0.51	0.54	0.57	0.61	0.64
	5–10	0.33	0.37	0.40	0.43	0.47	0.50	0.53	0.57	0.60	0.63	0.67	0.70
	>10	0.45	0.49	0.52	0.55	0.59	0.62	0.65	0.69	0.72	0.75	0.79	0.82
Bare soil	<0,5	0.33	0.37	0.40	0.43	0.47	0.50	0.53	0.57	0.60	0.63	0.67	0.70
	0,5–5	0.37	0.41	0.44	0.47	0.51	0.54	0.57	0.61	0.64	0.67	0.71	0.74
	5–10	0.43	0.47	0.50	0.53	0.57	0.60	0.63	0.67	0.70	0.73	0.77	0.80
	>10	0.55	0.59	0.62	0.65	0.69	0.72	0.75	0.79	0.82	0.85	0.89	0.92
IMP		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

doi:10.1371/journal.pone.0125805.t002

Source: Mahmoud, Shereif & Alazba, Prof. (2015). *Hydrological Response to Land Cover Changes and Human Activities in Arid Regions Using a Geographic Information System and Remote Sensing. Plus one.* 10. e0125805. 10.1371/journal.pone.0125805.

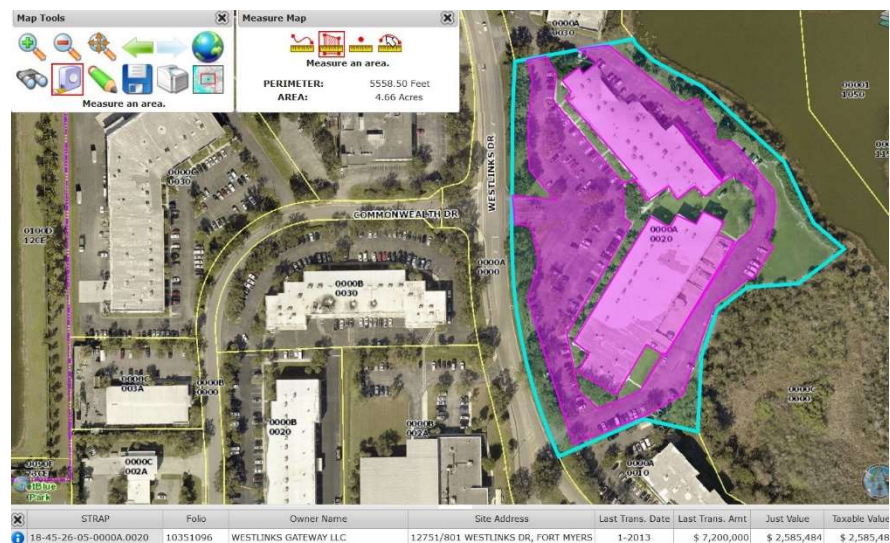
The basis for the runoff coefficient for pervious lands measurement is that impervious surfaces that don't allow water to percolate create a 100% flow into the stormwater management system. From Figure 2, the Assessment Consultant calculated that loamy sand pervious surfaces that allow water to percolate generate a 20% flow into stormwater management system.

Each parcel in the Gateway Assessment Area receiving benefit from the District's stormwater management system was measured to determine its pervious and impervious surfaces, with the exception of the cost of the weirs as described later in this report. The measurements were then added together to determine the impact each parcel has on the stormwater management system. Therefore, 100% of impervious acres + 20% of impervious acres = total acres impacting the stormwater management system.

Residential data from the property appraiser included GIS acres and gross buildable square feet (impervious) and subtracted gross buildable acres from GIS acres to obtain pervious acreage.

The commercial parcels in the Gateway Assessment Area were measured to determine their pervious and impervious surfaces as shown in Figure 3 below.

Figure 3 – Gateway Commercial Parcels Measurements Example



Source: Lee County Florida Property Appraiser

As mentioned earlier in this MAMR, the Assessment Consultant excluded lakes from the golf course acreage. This analysis separated the acreage that is impacting the stormwater management system from the acreage that comprises the stormwater management system. Also not included is property owned by any governmental entity such as the District, the City or the County.

Administration and Parks & Recreation

The District's administration building will provide special benefits peculiar to all properties within the applicable CIP Assessment Areas, and parks & recreation facilities provide special benefits peculiar to all properties within the Gateway Assessment Area. These assessments are apportioned equally among all the properties within the CIP Assessment Areas. Within the applicable CIP Assessment Areas, the relative benefit conferred is expressed in terms of Equivalent Assessment Units ("EAUs"). The use of EAUs as a basis for apportioning assessments is widely used throughout Florida as a fair and reasonable method of apportioning benefit and determining assessments. Each property within the Gateway Assessment Area receives one (1) EAU regardless of its size or land use. It should be noted that only the residential property within the Gateway Assessment Area will be assessed for the Parks and Recreation Improvements. Within the Pelican Preserve Assessment Area as to the allocation of certain Administration Building related costs and facilities, each residential unit receives one (1) EAU and the commercial parcels are allocated one (1) EAU per 1,500 square feet of developed space, while the undeveloped acreage and the golf course receive one (1) EAU per acre. The EAUs per applicable CIP Assessment Area was previously shown in Table 1 on page 5.

Par Debt Calculations

Once the measurements were applied to each platted residential unit and commercial parcel in the applicable CIP Assessment Areas, an amount (number of daily trips, pervious and impervious surfaces and EAU) was determined for each platted unit and parcel. All of the measurement amounts were tallied by category then each property's amount was divided by the total benefit to obtain a percentage of the category benefit for that property.

The category benefit amount was multiplied by each property's percentage of that amount to determine each platted unit or parcel's apportionment benefit assessment for that category. Each property's apportionment benefit par debt for each of the three categories was then tallied to calculate the total annual CIP par debt for each land use.

Gateway Assessment Area

The Par Debt calculations are shown separately for both the Gateway Assessment Area and the Pelican Preserve Assessment Area. The following Tables 6 through 9 on the next page reflect the Gateway Assessment Area par debt per unit for each of the four (4) CIP categories. The administration building CIP is combined with the other administration CIP since their benefit measurement is the same. The parks & recreation CIP only benefits the residential properties within the Gateway Assessment Area since the District has indicated that the parks & recreation areas are not available for use by the commercial properties within the Gateway Assessment Area.

Table 6 – Roadway Par Debt by Land Use Type

TOTAL ROADWAY PAR DEBT PER UNIT	PERCENT OF TRIPS	ROADWAY ALLOCATION	UNITS	ROADWAY PAR DEBT PER UNIT
SINGLE FAMILY	62.49%	\$10,035,046.92	4,127	\$2,431.56
MULTI -FAMILY	8.22%	\$1,320,730.26	890	\$1,483.97
GOLF COURSE	1.02%	\$164,314.18	1	\$164,314.18
COMMERCIAL TOTALS ¹	28.27%	\$4,539,363.53	1	\$4,539,363.53
	100.00%	\$16,059,454.89		

¹ – See Appendix A Assessment Roll commencing on Page 18 for Commercial Detail
Source: Assessment Consultant

Table 7 – Stormwater Management Par Debt by Land Use Type

TOTAL STORMWATER MGT. PAR DEBT PER UNIT	PERCENT OF STMWTR. MGT.	STMWTR. MGT. ALLOCATION	UNITS	STMWTR. MGT. PAR DEBT PER UNIT
SINGLE FAMILY	69.04%	\$17,217,144.13	4,127	\$4,171.83
MULTI -FAMILY	7.99%	\$1,992,681.78	890	\$2,238.97
GOLF COURSE	5.90%	\$1,471,006.25	1	\$1,471,006.25
COMMERCIAL TOTALS ¹	17.07%	\$4,256,179.96	1	\$4,256,179.96
	100.00%	\$24,937,012.12		

¹ – See Appendix A Assessment Roll commencing on Page 18 for Commercial Detail
Source: Assessment Consultant

Table 8 – Administration Par Debt by Land Use Type

TOTAL ADMINISTRATION PAR DEBT PER UNIT	PERCENT OF EAUs	ADMIN ALLOCATION	UNITS	ADMIN PAR DEBT PER UNIT
SINGLE FAMILY	79.35%	\$2,183,913.44	4,127	\$529.18
MULTI -FAMILY	17.11%	\$470,967.52	890	\$529.18
GOLF COURSE	0.02%	\$529.18	1	\$529.18
COMMERCIAL TOTALS ¹	3.52%	\$96,839.39	1	\$96,839.39
	100.00%	\$2,752,249.53		

¹ – See Appendix A Assessment Roll commencing on Page 18 for Commercial Detail
Source: Assessment Consultant

Table 9 – Parks & Recreation Par Debt by Land Use Type

TOTAL PARKS & REC PAR DEBT PER UNIT	PERCENT OF EAUs	PARK & REC ALLOCATION	UNITS	PARK & REC PAR DEBT PER UNIT
SINGLE FAMILY	82.26%	\$8,070,792.67	4,127	\$1,955.61
MULTI -FAMILY	17.74%	\$1,740,490.79	890	\$1,955.61
GOLF COURSE	0.00%	\$0.00	1	\$0.00
COMMERCIAL TOTALS	0.00%	\$0.00	1	\$0.00
	100.00%	\$9,811,283.46		

Source: Assessment Consultant

Table 10 below reflects the aggregated CIP Par Debt Per Unit based upon the preceding tables for each improvement category.

Table 10 – Gateway Assessment Area Aggregate CIP Par Debt Per Unit

TOTAL PAR DEBT PER UNIT	ROADWAY	STMWTR. MGT.	ADMINISTRATION	PARKS & REC	PAR DEBT LIEN/UNIT	UNITS	GRAND TOTAL
SINGLE FAMILY	\$2,431.56	\$4,171.83	\$529.18	\$1,955.61	\$9,088.17	4,127	\$37,506,897.16
MULTI -FAMILY	\$1,483.97	\$2,238.97	\$529.18	\$1,955.61	\$6,207.72	890	\$5,524,870.36
GOLF COURSE	\$164,314.18	\$1,471,006.25	\$529.18	\$0.00	\$1,635,849.61	1	\$1,635,849.61
COMMERCIAL TOTALS ¹	\$4,539,363.53	\$4,256,179.96	\$96,839.39	\$0.00	\$8,892,382.87	1	\$8,892,382.87
							\$53,560,000.00

¹ – See Appendix A Assessment Roll commencing on Page 18 for Commercial Detail
Source: Assessment Consultant

Pelican Preserve Assessment Area

The Pelican Preserve Assessment area has two (2) par debt amounts to be allocated. As shown in Table 4 on page 9, the stormwater management par debt and administration building par debt benefits were determined.

The stormwater management par debt benefit related to the cost of the weirs was determined by the benefit received by the Pelican Preserve Assessment Area from the weirs and the administrative building benefit is determined by the number of EAUs for each parcel in the Pelican Preserve Assessment Area. The following Tables 11 through 13 below and on the next page reflect the Pelican Preserve Assessment Area par debt per unit for each of the two (2) CIP categories.

Table 11 – Pelican Preserve Assessment Area Stormwater Management Par Debt by Land Use Type

PRODUCT TYPE	PERCENT OF STMWTR. MGT.	STMWTR MGT. PAR DEBT ALLOCATION	UNITS/ACRES	STMWTR MGT. PAR DEBT PER UNIT
Single Family	55.89%	\$395,831.20	1,668.00	\$237.31
Multi Family (Inside Gate)	14.32%	\$101,445.33	830.00	\$122.22
Multi Family (Outside Gate)	3.90%	\$27,640.80	168.00	\$164.53
Golf Course	17.99%	\$127,438.35	256.02	
Commercial ¹	7.89%	\$55,877.74	171.10	
TOTALS	100.00%	\$708,233.41	3,093.12	

¹ – See Appendix B Assessment Roll commencing on Page 24 for Commercial Detail
Source: Assessment Consultant

Table 12 – Administration Par Debt by Land Use Type

PRODUCT TYPE	EAUS	PERCENT EAUS	ADMIN. BLDG. PAR DEBT ALLOCATION	PAR DEBT PER EAU
Single Family	1,668.00	53.93%	\$351,471.99	\$210.71
Multi Family (Inside Gate)	830.00	26.83%	\$174,893.13	\$210.71
Multi Family (Outside Gate)	168.00	5.43%	\$35,400.06	\$210.71
Golf Course	256.02	8.28%	\$53,947.16	\$210.71
Commercial ¹	171.10	5.53%	\$36,054.25	\$210.71
TOTALS	3,093.12	100.00%	\$651,766.59	

¹ – See Appendix B Assessment Roll commencing on Page 24 for Commercial Detail
Source: Assessment Consultant

Table 13 – Pelican Preserve Assessment Area Aggregate CIP Par Debt Per Unit

PRODUCT TYPE	UNITS	STRMWTR. MGT. PAR DEBT	ADMIN. BLDG. PAR DEBT	TOTAL PAR DEBT	PAR DEBT PER UNIT
Single Family	1,668.00	\$395,831.20	\$351,471.99	\$747,303.18	\$448.02
Multi Family (Inside Gate)	830.00	\$101,445.33	\$174,893.13	\$276,338.46	\$332.94
Multi Family (Outside Gate)	168.00	\$27,640.80	\$35,400.06	\$63,040.86	\$375.24
Golf Course	256.02	\$127,438.35	\$53,947.16	\$181,385.51	
Commercial ¹	171.10	\$55,877.74	\$36,054.25	\$91,932.00	
TOTALS	3,093.12	\$708,233.41	\$651,766.59	\$1,360,000.00	

¹ – See Appendix B Assessment Roll commencing on Page 24 for Commercial Detail
Source: Assessment Consultant

The par debt amounts for both the Gateway Assessment Area and the Pelican Preserve Assessment Area represent the special and peculiar benefit each property receives as a logical connection from the systems and services of the CIP. The par debt amounts are also fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed and they are measured with mathematical certainty by using professionally acceptable measuring guidelines.

5.0 Covenant to Pay

All par debt amounts levied run with the land. The owner of record at the time a series of bonds is issued and the annual assessment roll is developed will have the responsibility to make the annual debt service assessment payments.

6.0 Methodology Use

This MAMR provides the mathematical calculation to determine the par debt allocation by product type and land use and provides a method to determine par debt amounts and annual assessments for future series of bond issues. The future par debt and assessment calculations could change from fiscal year to fiscal year depending on the issuance of series bonds and changes to planned residential lots and land uses.

7.0 Assessment Roll

The entire CIP assessment roll is located in Appendix A commencing on page 18 and Appendix B commencing on page 24.

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APPENDIX A
Gateway Services Community Development District

2022 Master Improvement Program

GATEWAY ASSESSMENT AREA

RESIDENTIAL

SINGLE FAMILY NEIGHBORHOOD

	UNITS	PAR DEBT/UNIT	TOTAL PAR DEBT	ANNUAL NET ASSESSMENT / UNIT	TOTAL ANNUAL NET ASSESSMENT
Area 1 - Residential	1	\$9,088.17	\$9,088.17	\$719.28	\$719.28
Mahogany Isles	134	\$9,088.17	\$1,217,815.42	\$719.28	\$96,383.86
Cypress Links	71	\$9,088.17	\$645,260.41	\$719.28	\$51,069.06
Callaway Greens	98	\$9,088.17	\$890,641.12	\$719.28	\$70,489.69
Silverlakes	329	\$9,088.17	\$2,990,009.49	\$719.28	\$236,643.95
Bristol Parc	138	\$9,088.17	\$1,254,168.11	\$719.28	\$99,260.99
Magnolia Lakes	116	\$9,088.17	\$1,054,228.27	\$719.28	\$83,436.77
Hampton Park	569	\$9,088.17	\$5,171,171.43	\$719.28	\$409,271.76
Hidden Links - Single Family	50	\$9,088.17	\$454,408.74	\$719.28	\$35,964.13
Walden Lakes	90	\$9,088.17	\$817,935.73	\$719.28	\$64,735.43
Stoneybrook - Inside Gate	778	\$9,088.17	\$7,070,599.95	\$719.28	\$559,601.81
Mahogany Run South	87	\$9,088.17	\$790,671.20	\$719.28	\$62,577.58
Hampton Greens	75	\$9,088.17	\$681,613.11	\$719.28	\$53,946.19
Waterford Village	109	\$9,088.17	\$990,611.05	\$719.28	\$78,401.80
Mahogany Run North	93	\$9,088.17	\$845,200.25	\$719.28	\$66,893.28
Pinewood Lakes	150	\$9,088.17	\$1,363,226.21	\$719.28	\$107,892.38
Eagle Point + Cypress Pointe	124	\$9,088.17	\$1,126,933.67	\$719.28	\$89,191.03
Pinecrest	66	\$9,088.17	\$599,819.53	\$719.28	\$47,472.65
Devonshire Lakes	90	\$9,088.17	\$817,935.73	\$719.28	\$64,735.43
Fairway Isles North and South	34	\$9,088.17	\$308,997.94	\$719.28	\$24,455.61
The Cottages and Sabal Dunes	20	\$9,088.17	\$181,763.49	\$719.28	\$14,385.65
Timber Ridge Court	145	\$9,088.17	\$1,317,785.34	\$719.28	\$104,295.97
Cypress Cay	147	\$9,088.17	\$1,335,961.69	\$719.28	\$105,734.53
Timberwood Preserve	43	\$9,088.17	\$390,791.51	\$719.28	\$30,929.15
Daniels Preserve	215	\$9,088.17	\$1,953,957.57	\$719.28	\$154,645.75
Hammock Cove	136	\$9,088.17	\$1,235,991.76	\$719.28	\$97,822.43
Westhaven at Gateway	76	\$9,088.17	\$690,701.28	\$719.28	\$54,665.47
Arborwood Preserve	143	\$9,088.17	\$1,299,608.99	\$719.28	\$102,857.40
Sub-Total	4,127				

MULTI-FAMILY NEIGHBORHOOD

Champions Green	88	\$6,207.72	\$546,279.32	\$491.31	\$43,235.21
Lakeview @ Summerwind	40	\$6,207.72	\$248,308.78	\$491.31	\$19,652.37
Golfview @ Summerwind	88	\$6,207.72	\$546,279.32	\$491.31	\$43,235.21
Hidden Links - Condos	48	\$6,207.72	\$297,970.54	\$491.31	\$23,582.84
Royal Greens	312	\$6,207.72	\$1,936,808.48	\$491.31	\$153,288.48
Lakeview @ Summerwind II	40	\$6,207.72	\$248,308.78	\$491.31	\$19,652.37
Santa Luz	64	\$6,207.72	\$397,294.05	\$491.31	\$31,443.79
Stoneybrook - Outside Gate	210	\$6,207.72	\$1,303,621.10	\$491.31	\$103,174.94
Sub Total	890				

COMMERCIAL**Gateway Golf Club**

07-45-26-00-00001.1060	1	\$1,635,849.61	\$1,635,849.61	\$129,469.13	\$129,469.13
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Commercial Parcel ID

06-45-26-00-00001.1000	1	\$78,039.92	\$78,039.92	\$6,176.46	\$6,176.46
06-45-26-00-00001.1130	1	\$186,328.27	\$186,328.27	\$14,746.93	\$14,746.93
07-45-26-00-00001.1020	1	\$100,754.89	\$100,754.89	\$7,974.23	\$7,974.23
07-45-26-00-00001.102A	1	\$150,118.13	\$150,118.13	\$11,881.08	\$11,881.08
07-45-26-00-00001.1030	1	\$110,291.31	\$110,291.31	\$8,728.99	\$8,728.99
07-45-26-00-00001.1150	1	\$41,979.20	\$41,979.20	\$3,322.44	\$3,322.44
07-45-26-00-00001.1160	1	\$193,689.17	\$193,689.17	\$15,329.51	\$15,329.51
07-45-26-07-0000A.0010	1	\$86,148.08	\$86,148.08	\$6,818.18	\$6,818.18
07-45-26-07-0000A.0020	1	\$9,125.00	\$9,125.00	\$722.20	\$722.20
07-45-26-07-0000A.0030	1	\$9,918.10	\$9,918.10	\$784.97	\$784.97
07-45-26-07-0000A.0040	1	\$55,558.30	\$55,558.30	\$4,397.16	\$4,397.16
07-45-26-07-0000A.005A	1	\$24,105.39	\$24,105.39	\$1,907.82	\$1,907.82
07-45-26-07-0000A.005B	1	\$24,229.12	\$24,229.12	\$1,917.61	\$1,917.61
07-45-26-07-0000A.005C	1	\$24,105.39	\$24,105.39	\$1,907.82	\$1,907.82
07-45-26-07-0000A.005D	1	\$24,105.39	\$24,105.39	\$1,907.82	\$1,907.82
07-45-26-07-0000A.005E	1	\$24,186.94	\$24,186.94	\$1,914.27	\$1,914.27
07-45-26-07-0000A.005F	1	\$24,186.94	\$24,186.94	\$1,914.27	\$1,914.27
07-45-26-07-0000A.005G	1	\$24,198.19	\$24,198.19	\$1,915.16	\$1,915.16
07-45-26-07-0000A.005H	1	\$24,186.94	\$24,186.94	\$1,914.27	\$1,914.27
07-45-26-07-0000A.0060	1	\$18,878.20	\$18,878.20	\$1,494.11	\$1,494.11
07-45-26-07-0000B.0020	1	\$126,097.77	\$126,097.77	\$9,979.99	\$9,979.99
07-45-26-07-0000B.0030	1	\$28,805.57	\$28,805.57	\$2,279.81	\$2,279.81
07-45-26-07-0000B.003A	1	\$11,463.16	\$11,463.16	\$907.25	\$907.25
07-45-26-07-0000B.003B	1	\$26,929.88	\$26,929.88	\$2,131.36	\$2,131.36
07-45-26-07-0000B.003C	1	\$11,974.00	\$11,974.00	\$947.68	\$947.68
07-45-26-07-0000B.0040	1	\$12,389.80	\$12,389.80	\$980.59	\$980.59
08-45-26-00-00001.1040	1	\$9,610.10	\$9,610.10	\$760.59	\$760.59

08-45-26-00-00001.2070	1	\$109,461.98	\$109,461.98	\$8,663.36	\$8,663.36
17-45-26-08-0000H.0000	1	\$424,901.41	\$424,901.41	\$33,628.77	\$33,628.77
18-45-26-00-00001.100A	1	\$58,281.74	\$58,281.74	\$4,612.70	\$4,612.70
18-45-26-00-00001.1060	1	\$331,971.53	\$331,971.53	\$26,273.85	\$26,273.85
18-45-26-00-00001.106A	1	\$252,865.75	\$252,865.75	\$20,013.03	\$20,013.03
18-45-26-00-00001.106C	1	\$59,748.73	\$59,748.73	\$4,728.81	\$4,728.81
18-45-26-00-00001.106D	1	\$70,984.56	\$70,984.56	\$5,618.06	\$5,618.06
18-45-26-00-00001.1130	1	\$256,635.36	\$256,635.36	\$20,311.38	\$20,311.38
18-45-26-00-00001.1140	1	\$116,323.91	\$116,323.91	\$9,206.44	\$9,206.44
18-45-26-04-0000A.0010	1	\$367,477.96	\$367,477.96	\$29,084.00	\$29,084.00
18-45-26-04-0000B.0010	1	\$109,790.92	\$109,790.92	\$8,689.39	\$8,689.39
18-45-26-04-0000B.001A	1	\$16,731.27	\$16,731.27	\$1,324.19	\$1,324.19
18-45-26-04-0000B.0020	1	\$44,337.03	\$44,337.03	\$3,509.05	\$3,509.05
18-45-26-04-0000B.0030	1	\$37,433.13	\$37,433.13	\$2,962.64	\$2,962.64
18-45-26-04-0000B.0040	1	\$75,754.34	\$75,754.34	\$5,995.57	\$5,995.57
18-45-26-05-0000A.0020	1	\$301,340.86	\$301,340.86	\$23,849.59	\$23,849.59
18-45-26-05-0000A.0030	1	\$104,312.41	\$104,312.41	\$8,255.79	\$8,255.79
18-45-26-05-0000A.0040	1	\$49,939.07	\$49,939.07	\$3,952.42	\$3,952.42
18-45-26-05-0000B.0030	1	\$84,139.49	\$84,139.49	\$6,659.21	\$6,659.21
18-45-26-05-0000C.0030	1	\$96,315.20	\$96,315.20	\$7,622.86	\$7,622.86
18-45-26-05-0000C.003A	1	\$19,747.91	\$19,747.91	\$1,562.95	\$1,562.95
18-45-26-05-0000C.004A	1	\$199,472.49	\$199,472.49	\$15,787.23	\$15,787.23
18-45-26-05-0000C.0050	1	\$245,222.36	\$245,222.36	\$19,408.10	\$19,408.10
18-45-26-08-0000D.0000	1	\$44,729.76	\$44,729.76	\$3,540.13	\$3,540.13
18-45-26-08-0000E.0000	1	\$61,417.43	\$61,417.43	\$4,860.88	\$4,860.88
18-45-26-30-00000.0001	1	\$9,332.21	\$9,332.21	\$738.60	\$738.60
18-45-26-30-00000.0002	1	\$7,994.46	\$7,994.46	\$632.72	\$632.72
18-45-26-30-00000.0003	1	\$9,332.21	\$9,332.21	\$738.60	\$738.60
18-45-26-30-00000.0004	1	\$9,273.15	\$9,273.15	\$733.92	\$733.92
18-45-26-30-00000.0005	1	\$8,775.41	\$8,775.41	\$694.53	\$694.53
18-45-26-30-00000.0006	1	\$9,332.21	\$9,332.21	\$738.60	\$738.60
18-45-26-30-00000.0007	1	\$9,333.33	\$9,333.33	\$738.69	\$738.69
18-45-26-30-00000.0008	1	\$8,387.33	\$8,387.33	\$663.81	\$663.81
18-45-26-30-00000.0009	1	\$9,332.21	\$9,332.21	\$738.60	\$738.60
18-45-26-30-00000.0010	1	\$9,332.21	\$9,332.21	\$738.60	\$738.60
18-45-26-30-00000.0011	1	\$39,430.78	\$39,430.78	\$3,120.74	\$3,120.74
18-45-26-30-00000.0012	1	\$27,733.79	\$27,733.79	\$2,194.99	\$2,194.99
18-45-26-33-0000A.00A1	1	\$7,179.11	\$7,179.11	\$568.19	\$568.19
18-45-26-33-0000A.00A2	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.00A3	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.00A4	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.00A5	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.00A6	1	\$8,122.62	\$8,122.62	\$642.86	\$642.86
18-45-26-33-0000A.00A7	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.00A8	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50

18-45-26-33-0000A.00A9	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A10	1	\$7,874.58	\$7,874.58	\$623.23	\$623.23
18-45-26-33-0000A.0A11	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A12	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A13	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A14	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A15	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A16	1	\$7,179.11	\$7,179.11	\$568.19	\$568.19
18-45-26-33-0000A.0A17	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A18	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A19	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A20	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A21	1	\$7,414.74	\$7,414.74	\$586.84	\$586.84
18-45-26-33-0000A.0A22	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A23	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A24	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A25	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A26	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A27	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A28	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000A.0A29	1	\$8,188.68	\$8,188.68	\$648.09	\$648.09
18-45-26-33-0000B.00B1	1	\$7,283.62	\$7,283.62	\$576.46	\$576.46
18-45-26-33-0000B.00B2	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.00B3	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.00B4	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.00B5	1	\$8,094.03	\$8,094.03	\$640.60	\$640.60
18-45-26-33-0000B.00B6	1	\$7,558.68	\$7,558.68	\$598.23	\$598.23
18-45-26-33-0000B.00B7	1	\$7,283.62	\$7,283.62	\$576.46	\$576.46
18-45-26-33-0000B.00B8	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.00B9	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.0B10	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.0B11	1	\$6,702.92	\$6,702.92	\$530.50	\$530.50
18-45-26-33-0000B.0B12	1	\$7,195.87	\$7,195.87	\$569.52	\$569.52
18-45-26-34-00000.0020	1	\$342,608.78	\$342,608.78	\$27,115.73	\$27,115.73
18-45-26-35-00001.0001	1	\$329,882.71	\$329,882.71	\$26,108.53	\$26,108.53
18-45-26-35-00002.0002	1	\$329,882.71	\$329,882.71	\$26,108.53	\$26,108.53
18-45-26-35-00003.0003	1	\$329,882.71	\$329,882.71	\$26,108.53	\$26,108.53
18-45-26-36-00000.0030	1	\$389,329.89	\$389,329.89	\$30,813.47	\$30,813.47
18-45-26-38-00000.0040	1	\$538,170.59	\$538,170.59	\$42,593.45	\$42,593.45
18-45-26-39-0000A.0001	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29
18-45-26-39-0000A.0002	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29
18-45-26-39-0000A.0003	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29
18-45-26-39-0000A.0004	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29
18-45-26-39-0000A.0005	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29
18-45-26-39-0000A.0006	1	\$7,306.66	\$7,306.66	\$578.29	\$578.29

[illegible]

18-45-26-39-0000C.0013	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0014	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0015	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0016	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0017	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0018	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0019	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0020	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0021	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0022	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0023	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0024	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0025	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0026	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0027	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0028	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0029	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
18-45-26-39-0000C.0030	1	\$6,454.84	\$6,454.84	\$510.87	\$510.87
19-45-26-05-0000B.0010	1	\$327,860.50	\$327,860.50	\$25,948.48	\$25,948.48
19-45-26-05-0000B.0020	1	\$214,098.85	\$214,098.85	\$16,944.83	\$16,944.83
19-45-26-05-0000B.002A	1	\$193,120.75	\$193,120.75	\$15,284.52	\$15,284.52
183			\$53,560,000.00		\$4,239,000.00

APPENDIX B

Gateway Services Community Development District

2022 Master Improvement Program

PELICAN PRESERVE ASSESSMENT AREA

	UNITS	PAR DEBT/UNIT	TOTAL PAR DEBT	ANNUAL NET ASSESSMENT / UNIT	TOTAL ANNUAL NET ASSESSMENT
SINGLE FAMILY¹	1668	\$448.02	\$747,303.18	\$36.27	\$60,494.64
MULTI-FAMILY INSIDE GATE					
SIENA	110	\$332.94	\$36,623.17	\$26.96	\$2,965.53
RAVENNA	88	\$332.94	\$29,298.54	\$26.96	\$2,372.43
SEVILLE	52	\$332.94	\$17,312.77	\$26.96	\$1,401.89
VIADANA	76	\$332.94	\$25,303.28	\$26.96	\$2,048.91
PALAZZO	220	\$332.94	\$73,246.34	\$26.96	\$5,931.06
CASELLA	196	\$332.94	\$65,255.83	\$26.96	\$5,284.04
AVIANO	88	\$332.94	\$29,298.54	\$26.96	\$2,372.43
MULTI-FAMILY OUTSIDE GATE					
C-5 on Treeline	168	\$375.24	\$63,040.86	\$30.22	\$5,077.33
GOLF COURSE					
Pelican Preserve Golf Club	256.02		\$181,385.51		\$14,638.03
COMMERCIAL					
Platted - Winn Dixie	46.29		38,392.86		3,103.31
Platted - 7-11 Gas	1.96		\$2,309.08		\$184.77
Platted - Pelican Preserve Dental	2.80		\$2,230.18		\$178.39
Platted - Walgreens	9.65		\$5,464.63		\$440.00
Platted - Arbor Trace Center with Domino's	20.61		\$19,182.99		\$1,549.57
Platted - Vacant	7.13		\$2,086.91		\$166.80
Platted - Car Wash	3.53		\$1,335.67		\$106.04
Platted - CubeSmart Storage	63.48		\$17,092.16		\$1,380.46
Unplatted - Recreational Vehicle Storage	1.87		\$415.75		\$31.63
Unplatted Commercial - West of Treeline	12.76		\$2,693.15		\$215.83
Unplatted - Shoppes at Pelican Preserve	1.02		\$728.60		\$56.93
			\$1,360,000.00		\$110,000.00

¹ – Single Family Neighborhoods not defined in Lee County Property Appraiser Data.