

City Gate Community Development District

12051 Corporate Boulevard, Orlando, FL 32817-1450

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Board of Supervisors
**CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

Thursday, February 13, 2025, 4:30 p.m.
3830 Uline Drive
Naples, FL 34117

Call to Order / Roll Call

Public Comments

General Matters

- Tab 1 - Proof of Publication.

Administrative Matters

- Tab 2 - Jason Bays Resignation Letter
- Appointment of Alp Erol, Great Wolf General Manager, to Seat 4 remaining term vacated by Jason Bays.
- Tab 3 - Consideration of Resolution 2025-07 relating to the designation of FY 2025-2026 officers for the District and providing for an effective date.
- Tab 4 - Approval of Revised FY 2024-2025 Final Budget
- Tab 5 - Approval of the June 9, 2025 General Meeting Minutes.
- Tab 6 - Approval of September 18, 2025, Public Hearing and General Meeting Minutes.

Operational Matters

- Tab 7 - Approval of FY 2024-2025 Goals and Objectives Recap.

Financial Matters

- Tab 8 - Consideration of the October 2025, District Financial Statements.

Other Business

Staff Reports

- Manager's Report
- Attorney's Report
- Engineer's Report

Supervisor's Requests

Adjournment

EXHIBIT 1

Govt Public Notices

Originally published at [naplesnews.com](https://www.naplesnews.com) on 11/17/2025

NOTICE OF REGULAR MEETING CITY GATE COMMUNITY DEVELOPMENT DISTRICT

The Regular Meeting of the Board of Supervisors (the "Board") of the City Gate Community Development District will be held Monday, November 24, 2025, at 4:30 p.m. at the Great Wolf Lodge, 3900 City Gate Blvd N, Naples, Florida 34117. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

A copy of the agenda may be obtained at the offices of the District Manager, 707 Orchid Drive, Suite 100, Naples, Florida 34102, during normal business hours.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (239) 269-1341, at least forty-eight (48) hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8771 for aid in contacting the District Office.

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

Meetings may be cancelled from time to time without advertised notice.

District Manager

November 17, 2025

EXHIBIT 2

Russ Weyer

From: Jason Bays <JaBays@greatwolf.com>
Sent: Wednesday, October 1, 2025 9:40 AM
To: Russ Weyer
Cc: Alp Erol; Brad Weissman
Subject: City Gate Board Follow Up

Hello Russ,

Thank you for taking my call last week and speaking with me regarding the City Gate CDD Board. As we discussed, your plan is to fill the CDD board seat I am vacating with the general manager, once named at Great Wolf Lodge South Florida.

I am including in this email Alp Erol who is the Assistant General Manager for the property and is point of contact for any day to day lodge ops questions or concerns.

I am also including Brad Weissman, Regional Vice President, East who directly oversees the Naples lodge in his portfolio.

Russ, thank you for your guidance, support, and all you have done and continue to do for Great Wolf. If I can be of any assistance going forward, please let me know.

All the best,

-Jason



Jason Bays

General Manager | Great Wolf Lodge South Florida
3900 City Gate Blvd N, Naples, FL 34117
Cell: 973-919-2965

EXHIBIT 3

RESOLUTION 2025-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT FOR FISCAL YEAR 2025-2026 AND PROVIDING FOR EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the City Gate Community Development District desires to elect the below recited persons to the office specified.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CITY GATE COMMUNITY DEVELOPMENT DISTRICT;

1. The following persons are appointed to the offices shown, to wit:

Brad Heisner	Chairman
Jake Stephens	Vice Chairman
Jennifer Walden	Secretary
Jennifer Walden	Treasurer
Roger B. Rice	Assistant Secretary
Jennifer Belpedio	Assistant Secretary
Alp Erol	Assistant Secretary
Russ Weyer	Assistant Secretary/Assistant Treasurer
Amy Champagne	Assistant Treasurer
Jennifer Glasgow	Assistant Treasurer

PASSED AND ADOPTED THIS 18th DAY OF SEPTEMBER, 2025.

ATTEST:

**CITY GATE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairman/Vice Chairman

EXHIBIT 4

City Gate Community Development District
General Fund Adopted Budget
Fiscal Year 2025 (Ending September 30, 2025)

		Actuals	Adopted Budget	Revised Proposed Budget	Changed
		Through 9/30/25	FY 2025	FY 2025	
Revenues					
001-032-5200-00-02	Off-Roll Assessments	\$ 498,470.01	\$ 498,470.00	\$ 498,470.00	\$ -
	Other Income & Other Financing Sources	8,959.07	-	8,959.07	8,959.07
001-036-9900-00-02	Cash Carryforward	15,000.00	15,000.00	15,000.00	-
	Interest Income	12,493.19	-	-	-
		<u>\$ 534,922.27</u>	<u>\$ 513,470.00</u>	<u>\$ 522,429.07</u>	<u>\$ 8,959.07</u>
General & Administrative Expenses					
001-051-1000-45-01	POL Insurance	\$ 2,843.00	\$ 3,025.00	\$ 3,025.00	\$ -
001-051-3000-31-02	Management	20,000.00	20,000.00	20,000.00	-
001-051-3000-31-04	Engineering	13,752.50	7,500.00	14,000.00	6,500.00
001-051-3000-31-08	District Counsel	1,470.00	2,500.00	2,500.00	-
001-051-3000-32-01	Audit	5,750.00	6,200.00	5,750.00	(450.00)
001-051-3000-42-01	Postage & Shipping	3.50	50.00	50.00	-
001-051-3000-47-01	Copies	-	400.00	400.00	-
001-051-3000-48-01	Legal Advertising	3,604.84	1,500.00	4,000.00	2,500.00
	Bird Services	69,402.50	-	69,500.00	69,500.00
001-051-3000-49-02	Miscellaneous	-	200.00	200.00	-
001-051-3000-49-11	Website Maintenance	2,520.00	2,520.00	2,520.00	-
001-051-3000-54-01	Dues, Licenses and Fees	175.00	175.00	175.00	-
001-053-1000-43-01	Electric	4,272.30	4,000.00	4,272.00	272.00
001-053-9000-45-01	General Insurance	3,476.00	3,700.00	3,476.00	(224.00)
001-053-9000-46-06	Irrigation	3,803.08	8,000.00	4,000.00	(4,000.00)
001-053-9000-46-08	Lake Maintenance	7,948.75	9,000.00	9,000.00	-
001-053-9000-46-09	Landscaping Maintenance & Material	167,680.00	83,500.00	167,700.00	84,200.00
001-053-9000-46-28	Lawn Mowing	10,588.00	93,000.00	10,590.00	(82,410.00)
001-053-9000-46-42	Wayfinding Signage	-	55,000.00	10,000.00	(45,000.00)
001-053-9000-46-07	Upgrade Lake Landscaping Maintenance	68,226.89	120,000.00	91,612.00	(28,388.00)
001-053-9000-46-15	Contingency	2,790.00	10,000.00	7,500.00	(2,500.00)
001-054-1000-34-01	Sidewalk Cleaning	4,950.00	5,700.00	5,700.00	-
001-054-1000-43-02	Streetlights	56,447.45	62,500.00	71,459.07	8,959.07
001-054-1000-53-01	Road Repair	-	5,000.00	5,000.00	-
	Total O&M Expenditures	<u>\$ 449,703.81</u>	<u>\$ 503,470.00</u>	<u>\$ 512,429.07</u>	<u>\$ -</u>
	O&M Net Income (Loss)	<u>\$ 85,218.46</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>	
Capital Expenditures					
	General reserves		\$ 10,000.00	\$ 10,000.00	
	Total Capital Expenditures	\$ -	\$ 10,000.00	\$ 10,000.00	
	Total Net Income (Loss)	<u><u>\$ 85,218.46</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

EXHIBIT 5

CITY GATE COMMUNITY DEVELOPMENT DISTRICT
12051 Corporate Boulevard
Orlando, FL 32817

MINUTES OF MEETING

Board of Supervisors Meeting
Tuesday, June 9, 2025, 4:35 p.m.

9010 Strada Stell Court, Suite 207
Naples, FL 34109

Present and constituting a quorum were:

Roger B. Rice	Board Member
Jake Stephens	Board Member (Via Zoom)
Jennifer Belpedio	Board Member
Brad Heisner	Board Member
Jason Bays	Board Member (Arrived at 4:40 p.m.)

Also present were:

Russ Weyer	Real Estate Econometrics, Inc.
Audrey Ryan	PFM Group Consulting, LLC (Via Zoom)
Josh Fruth	Civilgear Engineering (Via Zoom)
Joe Davidow	Willis & Davidow, Legal Counsel (Via Zoom)
Iveta Willer	Collier County (Public)
Emily Brockmeier	Collier County (Public)

CALL TO ORDER AND ROLL CALL

Mr. Weyer called the meeting to order and proceeded with the roll call. The members in attendance are as outlined above and a quorum was established. Mr. Weyer noted that Mr. Bays was on his way and will be considered present when he arrives.

Mr. Weyer noted that Mr. Stephens was participating remotely so a motion from the Board is needed to allow Mr. Stephens to participate remotely.

On MOTION by Ms. Belpedio and seconded by Mr. Rice with all in favor, the Board of Supervisors of City Gate Community Development District approved Mr. Stephens' participation remotely.

PUBLIC COMMENTS

Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public Comment. There were no public comments brought forward. He also presented the proof of publication for the meeting.

ADMINISTRATIVE MATTERS

1. Consideration of the February 13, 2025, General Meeting Minutes

There were no discussion or changes made.

On MOTION by Mr. Heisner and seconded by Ms. Belpedio with all in favor, the Board of Supervisors of City Gate Community Development District approved the meeting minutes from the February 13, 2025, General Meeting.

Mr. Bays arrived at 4:40 p.m.

FINANCIAL MATTERS

2. Consideration of Resolution 2025-01, approving a proposed budget for Fiscal Year 2025-2026 and setting a public hearing date to adopt the final budget and levy assessments.

Mr. Weyer explained the procedure and timing for approving the preliminary budget then setting a public hearing to approve the final budget. Mr. Weyer noted that the public hearing meeting is set for Thursday, September 11, 2025, at 4:30 p.m. at Great Wolf Lodge, 3900 City Gate Boulevard Naples, FL 34117.

Mr. Rice, Mr. Weyer and Ms. Ryan worked on the budget and Mr. Weyer pointed out that this budget sets the budget ceiling. He said last year's budget was \$498,470 and this year's budget is proposed for \$581,043.

He pointed out that the major budget increase is Bird Predator Services at over \$100,000. Lake landscaping came down to about \$40,000 since the proposed lush landscaping plan was trimmed back a little. The difference shows up in the budget increase.

Mr. Rice suggested adding holiday lighting on City Gate Boulevard North to the budget. Mr. Weyer recommended adding \$10,000 to the budget for the holiday lighting based on his experience at other community development districts he manages.

There was no further comment or discussion.

On MOTION including the \$10,000 for holiday decorations by Mr. Rice and seconded by Mr. Heisner with all in favor, the Board of Supervisors of City Gate Community Development District Resolution 2025-01, approving a proposed budget for Fiscal Year 2025-2026 and setting a public hearing date to adopt the final budget and levy assessments.

Mr. Weyer also noted that he put the proposed assessments for reference, but they will change and be considered at the September Public Hearing meeting.

3. Josh Fruth engineering update.

Mr. Fruth reported that he received a text from the Collier Deputy County Manager Ed Finn regarding the external wayfinding signage that said he would like the Board to consider assessing everyone by the current operations & maintenance assessment methodology. The methodology presented to the County is based on usage of the sign which the County would be using 80% of the signage. The County would like three bids.

Mr. Fruth noted that the traffic signal at Collier Boulevard and City Gate Boulevard North has been approved by the Collier County Commission. Construction should start near the end of July.

Mr. Fruth presented a stormwater update. He presented maps that show how the on-site water management system works.

Mr. Fruth also presented an update on Bird Predator Services. He said the bird issue has been significantly reduced.

Mr. Heisner asked for an approval update on the strip center fronting Collier Boulevard. Mr. Fruth said that the Chick Filet will start construction in about 60 days and the remainder of the strip center will start construction in about six months.

4. Consideration of Predator Bird Services Proposal.

Mr. Weyer presented the Predator Bird Services Proposal. He said that the proposal is for \$130,000 and the proposed District budget is set for \$110,000. He also said that the budget can be moved around to take up the difference or there is enough reserve money to also take up the difference.

There was no further discussion.

On MOTION by Ms. Belpedio and seconded by Mr. Bays, with all in favor, the Board of Supervisors of City Gate Community Development District approved the Predator Bird Services proposal for FY 2025-2026.

5. Consideration of the WLM Landscaping Proposals

Mr. Weyer presented the WLM landscaping proposals for FY 2025-2026. He noted that they tie to our budget. Mr. Heisner asked if everything was the same as last year. Mr. Weyer confirmed that everything is the same except for the change in the lake landscape reduction for this year although he did put an additional \$30,000 in that line item in case the District decides to perform additional landscaping or as a reserve in case of a hurricane, etc.

There was no further discussion.

On MOTION by Mr. Rice and seconded by Mr. Heisner, with all in favor, the Board of Supervisors of City Gate Community Development District approved the WLM Landscaping proposals for FY 2025-2026 as presented.

6. Consideration of District Financial Statements through May 2025

Mr. Weyer had Ms. Ryan go through the financials. Ms. Ryan noted that off roll assessments total \$373,842 through May, which is 75% of the budget and expenditures totaled \$266,700. Net income is \$134,168. She reported that the budget to actual report shows a few line items are over budget but in all we should come in under budget by year end.

There was no further discussion.

On MOTION by Mr. Stephens and seconded by Mr. Heisner, with all in favor, the Board of Supervisors of City Gate Community Development District accepted the May 2025 financial statements.

7. Consideration of District Audit for FY 2023-2024.

Ms. Ryan said that the audit has already been filed with the state. There were no findings, so the District passed all of the audit requirements.

There was no further discussion.

On MOTION by Ms. Belpedio and seconded by Mr. Rice, with all in favor, the Board of Supervisors of City Gate Community Development District accepted the District's FY 2023-2024 Audit Report.

OPERATIONAL MATTERS

Operational matters were considered under financial matters.

OTHER BUSINESS

Staff Reports

Manager's Report – Mr. Weyer presented the letter from the Collier County Supervisor of Elections that notes there is one registered voter living within the district boundaries, which is expected since city gate is a park of commerce and not a residential community. Ms. Belpedio said that the one registered voter is the sheriff deputy living on-site.

He also reminded the board of supervisors to submit their Form 1 to the Supervisor of Elections.

He also reminded the Board of Supervisors that they are required to complete the state required ethics training program by December 31, 2025.

Attorney's Report – Mr. Davidow reported that the only thing missing in the temporary construction easement for the lowering of the fence for Great Wolf. Mr. Bays said that they have not engaged a contractor for that yet. It will be another month or so.

Mr. Weyer asked Mr. Davidow if he had any further comments on the sheriff's agreement. Mr. Davidow said he had nothing further to add to that agreement.

Engineer's Report – Mr. Fruth's update is shown under #3 in the Financing Matters section.

Public Comments

There were no public comments.

Supervisor's Requests

Mr. Rice said that Mr. Fruth gave an update on City Gate, so he had nothing further to report.

Adjournment

On MOTION by Mr. Heisner, seconded by Mr. Bays, with all in favor, the meeting of the Board of Supervisors of the City Gate Community Development District was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

EXHIBIT 6

CITY GATE COMMUNITY DEVELOPMENT DISTRICT
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

MINUTES OF MEETING

**Public Hearing and
Board of Supervisors Meeting
Thursday, September 18, 2025, 4:35 p.m.**

3900 City Gate Boulevard North
Naples, FL 34117

Present and constituting a quorum were:

Roger B. Rice	Board Member
Brad Heisner	Board Member
Jennifer Belpedio	Board Member
Jason Bays	Board Member

Absent was:

Jake Stephens	Board Member
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Also present was:

Russ Weyer	Real Estate Econometrics, Inc.
Audrey Ryan	PFM Group Consulting (Online)
Don Pavlick	Brennan Holdings (Online)

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Weyer called the meeting to order and proceeded with the roll call. The members in attendance are as outlined above.

SECOND ORDER OF BUSINESS

Public Comment

Mr. Weyer noted that the Florida Statutes require that there be an opportunity for Public Comment. There were no public comments brought forward. He also presented the proof of publication for the meeting.

THIRD ORDER OF BUSINESS

FY 25-26 Budget Public Hearing

Mr. Weyer requested a motion to open the public hearing to consider Resolution 2024-4 relating to the annual Appropriations and Adopting the FY 2025-2026 Budget.

On MOTION, by Mr. Heisner, seconded by Ms. Belpedio with all in favor, the Board of Supervisors opened the FY 2025-2026 Budget Adoption hearing.

There was no public comment since no one from the public was in attendance.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2025-02 relating to the Annual Appropriations and Adopting the FY 2025-2026 Budget

Mr. Weyer then explained to the Board that District budgeting strictly operations & maintenance and is a two-step process whereby the preliminary budget is adopted in the May/June time frame, and the final adoption falls 60 days later. The preliminary budget sets the ceiling for the budget, and the final adoption sets the budget and assessments for fiscal year 2025-2026.

Mr. Weyer said that this year's budget is \$582,483. He went through the line items in the budget. Mr. Fruth gave an update on the bird predator services. He said that the District will need to increase the bird predator budget line item. Mr. Weyer said that any adjustment can be managed throughout the year and we can manage any increase from other line items.

Mr. Fruth also updated the status of the wayfinding signs. The County will now construct the signs and allocate them to the appropriate entities. The CDD will need to cover the operations & maintenance of the wayfinding signs going forward. He noted that in this way, the District will not have to initially fund then assess the appropriate entities.

There was no further budget adjustments or discussion.

On MOTION, by Ms. Belpedio, seconded by Mr. Bays, with all in favor, the Board of Supervisors approved Resolution 2025-02 relating to the Annual Appropriations and Adopting the FY 2025-2026 Annual Budget.

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2025-03 relating to Levying Non-Ad Valorem Operations & maintenance Assessments for FY 2025-2026

Mr. Weyer said that this resolution levies the assessments based on each parcel's acreage as a percentage of the total acreage. The budget is multiplied by each parcel's percentage to determine the assessment for each parcel. The assessments are direct bill invoiced to each property owner on a quarterly basis.

There were no changes or discussion.

On MOTION, by Mr. Heisner, seconded by Mr. Bays, with all in favor, the Board of Supervisors approved Resolution 2025-03 relating to Levying Non-As Valorem Operations & Maintenance Assessments for FY 2024-2025 Annual Budget.

Mr. Weyer requested a motion to close the public hearing relating to the annual Appropriations and Adopting the FY 2025-2026 Budget.

On MOTION, by Mr. Heisner, seconded by Mr. Bays, with all in favor, the Board of Supervisors closed the FY 2025-2026 Budget Adoption hearing.

Mr. Weyer presented the proof of publication, affidavit of mailing and the budget letter to Collier County.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2025-04: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to setting the dates for FY 2025-2026 Board of Supervisors Meetings and providing for an effective Date.

Mr. Weyer presented the meeting schedule for the upcoming fiscal year. The Board is scheduled to meet on the first Thursday of each month and he noted that the Board meets two to three times a year and most meetings are cancelled. The meetings will be rotated between Uline, Great Wolf and Paradise Cove. The January meeting is scheduled for January 8th due to the New Year's Day holiday, the July meeting is scheduled for July 9th due to the July 4th holiday, and the September meeting is scheduled for September 10th due to accommodate Supervisors' schedules.

There was no further comment or discussion.

On MOTION by Ms. Belpedio and seconded by Mr. Bays with changes noted and with all in favor, the Board of Supervisors of City Gate Community Development District adopted Resolution 2025-04: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to setting the dates for FY 2025-2026 Board of Supervisors Meetings and providing for an effective date.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2025-05: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to the designation of FY 2025-2026 Officers for the District and providing for an effect date.

Mr. Weyer presented a proposed slate of officers for the City Gate CDD Fiscal Year 2025-2026. He noted that the proposed slate has not changed from last year's slate.

There was no further comment or discussion.

On MOTION by Mr. Bays and seconded by Ms. Belpedio with all in favor, the Board of Supervisors of City Gate Community Development District adopted Resolution 2025-05: A Resolution of the Board of Supervisors of the City Gate Community Development District relating to the designation of FY 2025-2026 Officers for the District and providing for an effective date.

SEVENTH ORDER OF BUSINESS

Transfer of Right -Of-Way Deeds

Mr. Rice said the ownership of the intersection of Uline Drive and City Gate Boulevard South is still in the name of the original developer. He noted that it has always been the intent that this intersection but donated and put in the name of the District. And the District will have its own engineer do a walk through and verify that everything is in order.

Mr. Weyer said that the Board should authorize the acceptance of the right-of-way deeds from the Developer and authorize the Chairperson to approve by signature any documents that facilitate that transfer.

On MOTION by Mr. Heisner and seconded by Mr. Rice, with all in favor, the Board of Supervisors of City Gate Community Development District authorized the acceptance of the right-of-way deeds from the Developer and authorized the Chairperson to approve by signature any documents that facilitate that transfer.

EIGHTH ORDER OF BUSINESS

951-City Gate Boulevard North intersection traffic light update.

Mr. Fruth noted that there is an exhibit of the intersection in the agenda package. The cost is just under \$2-million, and the contract was awarded to Ajax Construction. There is currently a material delay so they will be mobilizing once the mast arms catch up. He thinks the work will start before the end of the year.

NINTH ORDER OF BUSINESS

Consideration of District Financial Statements through August 2025

Ms. Audrey Ryan presented the District's financials through August 2025. She said that the District has collected 100% of the assessments and has spent 72% of the expense budget. She said that we should come in under budget in total.

There was no further discussion.

On MOTION by Mr. Heisner and seconded by Ms. Belpedio, with all in favor, the Board of Supervisors of City Gate Community Development District accepted the August 2025 financial statements.

STAFF REPORT

Manager’s Report – Mr. Weyer presented Resolution 2025-06 relating to the adoption of the City Gate CDD goals, objectives and performance standards for FY 2025-2026. He noted that this is a requirement from the State Legislature.

The Resolution lays out the performance measures/standards and annual reporting requirements in three sections: Section 1 Community Communication and Engagement, Section 2 Infrastructure and Facilities Inspection and Section 3 Financial Transparency and Accountability.

Mr. Weyer said that all of the goals, objectives and deadlines required mirrored last year’s goals, objectives and performance standards.

There was no further discussion.

On MOTION by Mr. Heisner and seconded by Mr. Rice with all in favor, the Board of Supervisors of City Gate Community Development District adopted Resolution 2025-06: A Resolution of the Board of Supervisors of the City Gate Community Development District adopting the District’s FY 2025-2026 Goals and Objectives.

Mr. Weyer had nothing further to report.

Attorney’s Report – Mr. Davidow was not in attendance.

Engineer’s Report – Mr. Fruth had nothing to report.

TENTH ORDER OF BUSINESS

Public Comments

There were no public comments.

ELEVENTH ORDER OF BUSINESS

Supervisor’s Requests

There were no Supervisors’ Requests.

TWELFTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Belpedio, seconded by Mr. Heisner, with all in favor, the meeting of the Board of Supervisors of the City Gate Community Development District was adjourned.

Secretary/Assistant Secretary

Chairperson/Vice-Chairperson

EXHIBIT 7

City Gate Community Development District

Goals, Objectives and Annual Reporting Form

Performance Measures/Standards & Annual Reporting Form Results

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes No

Result: The City Gate CDD Board of Supervisors met 4 times during fiscal year 2024-2025.

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes No

Result: 100% of the meetings were advertised with 7 days notice in the local newspaper and on the CDD website.

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes No

Result: District Management completed monthly website checks to ensure that the public records were readily available.

2. Infrastructure and Facilities Maintenance

Goal 2.1: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes No

Result: The District Engineer was on-site at a minimum of once a month to address any issues that needed attention and inspected the District's infrastructure during his visits.

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes No

Result: District Management prepared and the Board of Supervisors approved the annual proposed budget by June 15th and the final budget was adopted by September 30th as verified on the CDD website and in the District records.

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Result: The annual audit, the previous years' budgets and financials, the current fiscal year's budgets and financials and the most recent agenda package are available on the CDD's website.

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes No

Result: The FY 2024-2025 annual Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida within deadlines.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

District Manager: _____

Date: _____

Print Name: _____

EXHIBIT 8



City Gate CDD

October 2025 Financial Package

October 31, 2025

PFM Group Consulting LLC
3501 Quadrangle Blvd
Suite 270
Orlando, FL 32817
407-723-5900



City Gate CDD
Statement of Financial Position
As of 10/31/2025

General Fund

Assets

Current Assets

General Checking Account	\$ 295,667.50
Accounts Receivable - POA	419.57
Deposits	50.00
Total Current Assets	<u>\$ 296,137.07</u>

Total Assets	<u><u>\$ 296,137.07</u></u>
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Liabilities and Net Assets

Current Liabilities

Accounts Payable	\$ 24,176.36
Total Current Liabilities	<u>\$ 24,176.36</u>

Total Liabilities	<u><u>\$ 24,176.36</u></u>
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Net Assets

Net Assets, Unrestricted	\$ (144,523.04)
Net Assets - General Government	375,732.95
Current Year Net Assets - General Government	40,750.80

Total Net Assets	<u><u>\$ 271,960.71</u></u>
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Total Liabilities and Net Assets	<u><u>\$ 296,137.07</u></u>
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City Gate CDD
Statement of Activities
As of 10/31/2025

	General Fund
<u>Revenues</u>	
Off-Roll Assessments	\$ 74,881.08
Total Revenues	<u>\$ 74,881.08</u>
<u>Expenses</u>	
POL Insurance	\$ 3,014.00
Management	1,666.67
Engineering	1,305.00
Legal Advertising	346.96
Web Site Maintenance	125.00
Dues, Licenses, and Fees	175.00
Electric	303.13
General Insurance	3,685.00
Irrigation - Repair	165.90
Lake Landscaping Maintenance	7,240.00
Landscaping Maintenance & Material	12,377.50
Streetlights	4,753.30
Total Expenses	<u>\$ 35,157.46</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>	
Interest Income	\$ 1,027.18
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$ 1,027.18</u>
Change In Net Assets	\$ 40,750.80
Net Assets At Beginning Of Year	\$ 231,209.91
Net Assets At End Of Year	<u><u>\$ 271,960.71</u></u>



City Gate CDD
Budget to Actual
For the Month Ending 10/31/2025

	Year To Date			FY 2026 Adopted Budget	Percentage Spent
	Actual	Budget	Variance		
Revenues					
Off-Roll Assessments	\$ 74,881.08	\$ 46,873.63	\$ 28,007.46	\$ 562,483.50	13.31%
Net Revenues	\$ 74,881.08	\$ 46,873.63	\$ 28,007.46	\$ 562,483.50	13.31%
General & Administrative Expenses					
POL Insurance	\$ 3,014.00	\$ 277.29	\$ 2,736.71	\$ 3,327.50	90.58%
Management	1,666.67	1,666.67	0.00	20,000.00	8.33%
Engineering	1,305.00	625.00	680.00	7,500.00	17.40%
District Counsel	-	208.33	(208.33)	2,500.00	0.00%
Audit	-	568.33	(568.33)	6,820.00	0.00%
Postage & Shipping	-	4.17	(4.17)	50.00	0.00%
Copies	-	33.33	(33.33)	400.00	0.00%
Legal Advertising	346.96	208.33	138.63	2,500.00	13.88%
Miscellaneous	-	16.67	(16.67)	200.00	0.00%
Web Site Maintenance	125.00	225.00	(100.00)	2,700.00	4.63%
Dues, Licenses, and Fees	175.00	14.58	160.42	175.00	100.00%
Reserves	-	833.33	(833.33)	10,000.00	0.00%
Electric	303.13	333.33	(30.20)	4,000.00	7.58%
General Insurance	3,685.00	339.17	3,345.83	4,070.00	90.54%
Irrigation - Repair	165.90	666.67	(500.77)	8,000.00	2.07%
Lake Maintenance	7,240.00	750.00	6,490.00	9,000.00	80.44%
Landscaping Maintenance & Material	12,377.50	14,708.33	(2,330.83)	176,500.00	7.01%
Wayfinding Signage	-	4,583.33	(4,583.33)	55,000.00	0.00%
Contingency	-	833.33	(833.33)	10,000.00	0.00%
Upgrade Lake Landscaping Maintenance	-	6,666.67	(6,666.67)	80,000.00	0.00%
Sidewalk Cleaning	-	475.00	(475.00)	5,700.00	0.00%
Streetlights	4,753.30	5,208.33	(455.03)	62,500.00	7.61%
Bird Services	-	6,460.00	(6,460.00)	77,520.00	0.00%
Tax Preparation	-	1.75	(1.75)	21.00	0.00%
Holiday Decorations	-	833.33	(833.33)	10,000.00	0.00%
Road Repair	-	333.33	(333.33)	4,000.00	0.00%
Total General & Administrative Expenses	\$ 35,157.46	\$ 46,873.63	\$ (11,716.17)	\$ 562,483.50	6.25%
Total Expenses	\$ 35,157.46	\$ 46,873.63	\$ (11,716.17)	\$ 562,483.50	
Net Income (Loss)	\$ 39,723.62	\$ -	\$ 39,723.62	\$ -	
Other Income (Expense)					
Interest Income	\$ 1,027.18	\$ -	\$ 1,027.18	\$ -	
Total Other Income (Expense)	\$ 1,027.18	\$ -	\$ 1,027.18	\$ -	
Net Income (Loss)	\$ 40,750.80	\$ -	\$ 40,750.80	\$ -	