

BEFORE THE COUNTY COMMISSION OF POLK COUNTY, FLORIDA

IN RE: PETITION TO ESTABLISH )  
THE GARDNER TRAILS )  
COMMUNITY DEVELOPMENT DISTRICT )

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**AFFIDAVIT ADOPTING WRITTEN, PRE-FILED TESTIMONY**

STATE OF FLORIDA

COUNTY OF Polk

I, Jason Greenwood, being first duly sworn, do hereby state for my affidavit as follows:

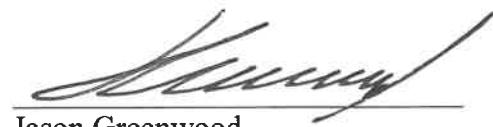
1. I have personal knowledge of the matters set forth in this affidavit.
2. My name is Jason Greenwood, and I am Managing Director and District Manager of Governmental Management Services-Tampa, LLC.
3. The prepared written, pre-filed testimony consisting of twelve (12) pages, submitted under my name to the County Commission for Polk County, Florida relating to the Petition to Establish The Gardner Trails Community Development District (“Petition”) and attached hereto, is true and correct.
4. If I were asked the questions contained in the pre-filed testimony orally at The Gardner Trails Community Development District establishment hearing, my oral answers would be the same as the written answers presented in my pre-filed testimony.
5. My credentials, experience, and qualifications concerning my work as a special district manager and financial advisor are accurately set forth in my pre-filed testimony.

6. My pre-filed testimony addresses the various managerial and operational aspects related to the Petition to Establish The Gardner Trails Community Development District.

7. No corrections or amendments to my pre-filed testimony are required.

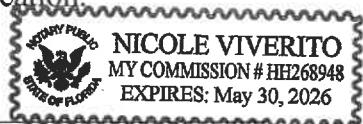
Under penalties of perjury, I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Executed this 29<sup>th</sup> day of December 2025.

  
\_\_\_\_\_  
Jason Greenwood

STATE OF FLORIDA  
COUNTY OF Polk

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this 29<sup>th</sup> of December 2025, by Jason Greenwood, who is personally known to me or who has produced \_\_\_\_\_ as identification.

  
(Official Notary Signature & Seal)

Name: Nicole Viverito  
Personally Known \_\_\_\_\_  
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

1  
2       **TESTIMONY OF JASON GREENWOOD FOR THE**  
3       **THE GARDNER TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
4       **ESTABLISHMENT**

5       **1. Please state your name and business address.**

6  
7       My name is Jason Greenwood. My business address is 4530 Eagle Falls Place, Tampa  
8       Florida 33619

9  
10      **2. By whom are you employed and in what capacity?**

11  
12      I am the Managing Director of Governmental Management Services – Tampa, LLC  
13      (“GMS”), and serve as District Manager and assessment administrator for community  
14      development districts.

15  
16      **3. Please briefly summarize your duties and responsibilities.**

17  
18      GMS provides management consulting services to community development districts and  
19      the real estate industry, including general management, accounting, recording, secretarial  
20      services, field services and assessment administration. GMS currently serves as the  
21      district manager for over two hundred and fifty (250) community development districts  
22      (“CDDs”) in the State of Florida.

23  
24      **4. Do you work with both public and private sector clients?**

25  
26      GMS primarily works for public entities providing district management services.  
27      However, we are retained, from time to time, by private entities to consult on the creation  
28      of special districts as well as the viability of certain proposed developments.

29  
30      **5. Prior to your current employment, by whom were you employed and what were your**  
31      **responsibilities in those positions?**

32  
33      I have 8 years of experience in providing management to special districts in the State of  
34      Florida. I have extensive knowledge of special districts, governmental budgeting and  
35      finance issues, and the development process.

36  
37      **6. Will your firm, Governmental Management Services – Tampa, LLC, represent The**  
38      **Gardner Trails Community Development District (“District”)?**

39  
40      Yes. GMS will serve as District Manager and assessment administrator.

41  
42      **7. Please describe your educational background.**

43  
44      I have a B.A. in Business and Finance, and Marketing Minor from Ashford University in  
45      2013 and an MBA with a specialization in Finance from Lynn University in 2015.

**8. Please describe your work with community development districts in Florida.**

Through GMS, the clients I serve are both resident-elected and landowner-elected CDDs, depending on the stage in the life of the development. I assist the various Boards of Supervisors and residents by managing the accounting, official recordkeeping, and operations and management of the assets acquired or constructed by the CDD. I have provided management and assessment administration services to numerous active CDDs across Florida.

9. Are any of these community development districts that you have worked with about the same size as the proposed The Gardner Trails Community Development District in Polk County, Florida (“County”)?

Yes.

10. What has been your role with respect to the proposed The Gardner Trails Community Development District establishment proceeding?

I serve as an assessment, economic, and management consultant relating to the establishment of the proposed District. Specifically, I assisted in preparation of Petition Exhibit 7, the Statement of Estimated Regulatory Costs (“SERC”).

## DISTRICT MANAGEMENT

11. At this point, I will ask you to address certain matters that are related to community development district management. Please describe the general manner in which a community development district actually operates.

Community development districts are governed by a five-member board of supervisors. These board members are initially appointed by the establishment entity in its ordinance. Within 90 days of the establishment of the district, a new board is elected by the landowners in the district. The Board is the governing body of the district. The Board employs a district manager, who supervises the district's services, facilities, and administrative functions. The Board annually considers and, after public notice and hearing, adopts a budget. The district submits a copy of the proposed budget to the applicable local general-purpose government for review and for optional comment prior to its adoption each year.

12. Are there requirements, such as the open meetings and public records laws, imposed upon community development districts in order to safeguard the public that are similar to those imposed upon other general purpose local governments?

Yes, there are.

**13. Please describe these requirements and safeguards.**

First, it is important to note that the establishment of a CDD does not change any

1 requirements for local general purpose governmental approval of construction within the  
2 district. Any land development requirements and all state and local development  
3 regulations still apply.

4  
5 Second, members of the CDD Board of Supervisors must be residents of Florida and  
6 citizens of the United States. After the Board shifts to being elected by the resident electors  
7 of the district the supervisors must also be residents and electors of the district. Board  
8 members must annually file the same financial disclosure forms required by other local  
9 officials. All meetings of the CDD Board of Supervisors are open to the public and are  
10 subject to the government in the sunshine requirements of Chapter 286, *Florida Statutes*.  
11 Furthermore, the District's records must be open for public inspection in accordance with  
12 the Florida law governing public records.

13  
14 Next, the District must provide financial reports to the state in the same form and manner  
15 as is required of all other political subdivisions. The CDD is annually audited by an  
16 independent certified public accountant. As I said before, the CDD budget is adopted  
17 annually by the board after a public hearing. All rates, fees, and charges imposed by the  
18 district must be adopted pursuant to Chapter 120, *Florida Statutes*.

19  
20 Finally, to impose special or non-ad valorem assessments under Chapter 170, 190 and 197,  
21 *Florida Statutes*, a CDD must provide published and mailed notice to those who are  
22 assessed providing them opportunity to appear before the Board of Supervisors and have  
23 an opportunity to comment on the advisability of the assessments. That assessment process  
24 entails preparation of an assessment methodology that fairly and equitably allocates the  
25 cost of the district's projects.

26  
27 **14. Please describe in general terms how a CDD operates financially, both on a day-to-**  
28 **day and a long-term basis.**

29  
30 In the early stages, particularly when a CDD is first formed, the CDD's operating funds  
31 may be funded by a "funding agreement" between the CDD and the landowner/developer  
32 in lieu of assessments that the CDD might have imposed on property within the CDD.

33  
34 In order to provide long term financing of capital projects, CDDs often issue bonds. All  
35 bonds issued by CDDs must be secured by a trust agreement, and any bond maturing over  
36 a period of more than five years must be validated and confirmed by court decree pursuant  
37 to Chapter 75, *Florida Statutes*. The District also may borrow funds on a long or short-  
38 term basis.

39  
40 Debt may be retired by the District through non ad valorem or special assessments imposed  
41 on benefited properties, or rates, fees, and charges imposed on users of district facilities  
42 and services. By law, debt of the District cannot become debt of any other government  
43 (County, county or state), without that government's consent.

44  
45 **15. What alternatives, other than community development districts, are you familiar with**  
46 **that might be available to provide community infrastructure for the lands within the**

## **proposed District?**

In my opinion, there are two alternatives that might provide community infrastructure such as the roads, utilities, drainage, recreation and other improvements contemplated for the proposed district. First, the general-purpose local government could finance the improvements utilizing special assessments and/or general funds. Alternatively, the developer could provide infrastructure through private means, including private financing if available. As discussed later in my testimony, neither of these alternatives is preferable to use of the CDD concept.

**16. What has been your role with respect to the Petition to Establish The Gardner Trails Community Development District (“Petition”)?**

I have worked closely with Prince Poinciana, LLC, ("Petitioner") and its consultants in determining if a CDD is appropriate for this project. I also supervised the preparation of Exhibit 7 of the Petition, the SERC.

17. Do you have an opinion, as someone experienced in district management and operations, as to whether the proposed District is the best available alternative for delivering community services and facilities to the areas that will be served by the District?

Yes. For this project, the proposed District is the best alternative available for delivering the proposed services and facilities to the area that will be served. These improvements include, but are not limited to, a stormwater management system, onsite roadway improvements, a water distribution system, a sanitary collection and conveyance system, landscape, hardscape, and recreation facilities.

**18. What is the basis for your opinion?**

Looking at the alternatives, the County could finance and manage the improvements utilizing special assessments or general funds. The developer and/or a property owner's association ("POA") could provide these facilities as well through private financing.

In evaluating the alternatives, it is important to consider whether the alternative can provide the best focus, can effectively and efficiently manage and maintain the facilities, and whether the alternative can secure low cost, long term public financing. The County clearly provides the long-term perspective and is a stable and relatively low cost source of financing and provider of services at sustained levels. However, the County has substantial demands over a broad geographical area that places a heavy management delivery load on its staff. In addition, if dependent district financing were used, the County would be responsible for all administrative aspects of the dependent district. The County would have to make time and meetings available for the monthly matters pertaining to the dependent district. By using a dependent district mechanism, the County would be increasing its responsibility and hence liability for the variety of actions that will take place in the development. The County, through the dependent district, would also be the contracting

1 party for all construction contracts, would have to deal with bid issues, enforce  
2 performance bonds, and participate in construction arbitration or litigation if necessary.  
3 They would deal with delay claims and budget management and all the other challenges  
4 that come with being the owner in a public construction project. A district can be created  
5 to provide focused attention to a specific area in a cost-effective manner. It also allows the  
6 County to focus staff time, finances, and other resources elsewhere and does not burden  
7 the general body of taxpayers in the County with the debt associated with this growth.  
8

9 The other alternative is the use of private means either through a POA or through the  
10 developer, or both in combination. This combination can clearly satisfy the high demand  
11 for focused service and facilities and managed delivery. However, only a public entity can  
12 assure a long-term perspective, act as a stable provider of services and facilities, qualify as  
13 a lower cost source of financing, and pay for services at sustained levels. POAs lack the  
14 ability to effectively finance the improvements. Their ability to assure adequate funds for  
15 sustained high levels of maintenance is less than with a CDD.  
16

17 Furthermore, neither the developer nor a POA would be required to conduct all actions  
18 relating to the provision of these improvements in the “sunshine” as a CDD must, or abide  
19 by other public access requirements that are incumbent upon a CDD and its Board of  
20 Supervisors. Also, provision and long term operation and maintenance of these  
21 improvements, particularly the recreation roadway and drainage activities, by a CDD  
22 ensures that residents have guaranteed access to the body or entity making decisions about  
23 these facilities, and in fact will one day sit as the five member board making the decisions  
24 that impact their community directly.  
25

26 A CDD is an independent special purpose unit of local government designed to focus its  
27 attention on providing the best long-term service to its specifically benefited properties and  
28 residents. It has limited power and a limited area of jurisdiction. The CDD will be  
29 governed by its own board and managed by those whose sole purpose is to provide the  
30 district long term planning, management, and financing of these services and facilities.  
31 This long-term management capability extends to the operation and maintenance of the  
32 facilities owned by the CDD. Further, the sources for funding and manner of collection of  
33 funds will assure that the CDD facilities will be managed at the sustained levels of quality  
34 desired by residents well into the future.  
35

36 **19. Do you have an opinion, as someone experienced in district management and  
37 operations, as to whether the area of land to be included within the proposed District  
38 is of sufficient size, is sufficiently compact, and is sufficiently contiguous to be  
39 developable as one functional interrelated community?**

40  
41 Yes.  
42

43 **20. What is your opinion?**  
44

45 The proposed CDD has sufficient land area, and is sufficiently compact and contiguous to  
46 be developed, with the roadway, drainage, water and sewer, and other infrastructure

1 systems, facilities and services contemplated. The District will operate as one functionally  
2 interrelated community.  
3

4 **21. What is the basis for your opinion?**  
5

6 The size of the proposed District is approximately 160.278 acres, more or less. Based on  
7 my previous experience, the proposed District is of sufficient size, compactness, and  
8 contiguity to be developed as a functional interrelated community.  
9

10 The qualities of compactness, contiguity, and size relate directly to whether an area can  
11 become one functional interrelated community. From the standpoint of the provision,  
12 management and operation of the community infrastructure expected to be provided by the  
13 District, the acres contemplated for inclusion within the District is sufficiently compact,  
14 contiguous and of sufficient size to maximize the successful delivery of these infrastructure  
15 improvements to these lands. The delivery of services and facilities to the lands within the  
16 District will not be hampered by insurmountable barriers or spatial problems. The area  
17 within the District is suitably configured to maximize the benefits available from the  
18 District services and facilities to be provided.  
19

20 **22. Do you have an opinion, as someone experienced in district management and  
21 operations, as to whether the area that will be served by the proposed District is  
22 amenable to separate special district government?**  
23

24 Yes.  
25

26 **23. What is your opinion?**  
27

28 The District is of sufficient size, compactness, and contiguity. Therefore, the area to be  
29 served by the proposed District is clearly amenable to separate special district governance.  
30 The configuration of the District is not unlike other CDDs with which I have worked over  
31 time.  
32

33 **24. What is the basis for your opinion?**  
34

35 Two criteria are needed to evaluate a land area as amenable to separate special district  
36 government. One, does the land area have need for the facility and services and will its  
37 owners and residents benefit from facilities that the special district could provide? Two, is  
38 the land area of sufficient size, sufficient compactness, and sufficiently contiguous to be  
39 the basis for a functional interrelated community?  
40

41 Under both criteria, the CDD is a planned community of sufficient size with a need for the  
42 facilities and improvements that are presently expected to be provided by the CDD. As  
43 described in the Petition, the District will construct and maintain certain identified needed  
44 facilities and services. In particular, this District will have significant responsibilities for  
45 a relatively large amount of drainage and stormwater management to serve the community.  
46 Water and sewer improvements constructed by the CDD will be transferred to the County

1 and roadway improvements will be owned and maintained by the CDD. Based on my  
2 experience, districts of this size are large enough to effectively provide and manage these  
3 services. From a management and operations perspective, the land area is well suited to  
4 the provision of the proposed services and facilities.  
5

6 **25. Do you have an opinion, as someone experienced in district management and**  
7 **operations, as to whether the community development services and facilities of the**  
8 **proposed District will be incompatible with the capacity and use of existing local and**  
9 **regional community development services and facilities?**

10 Yes.  
11  
12

13 **26. What is your opinion?**

14  
15 The proposed services and facilities of the proposed District are not incompatible with the  
16 capacity and uses of existing local or regional community development services and  
17 facilities.  
18

19 **27. What is the basis for your opinion?**

20  
21 Petitioner presently expects the proposed District to finance and construct a stormwater  
22 management system, onsite roadway improvements, a water distribution system, a sanitary  
23 collection and conveyance system, landscape, hardscape, and recreation facilities. None  
24 of the facilities expected to be provided by the District presently exist. Ultimately, a district  
25 may own and maintain certain of those improvements, such as the recreation improvements  
26 and stormwater management system, and the County, or other governmental entities, may  
27 own and maintain others. There will be no overlap or incompatibility because the facilities  
28 and improvements expected to be provided by the proposed District do not exist today.  
29

## 30 ECONOMICS AND FINANCING

31  
32 **28. You stated earlier that you are familiar with the Petition, and its Exhibits, filed by the**  
33 **Petitioner, to establish the proposed The Gardner Trails Community Development**  
34 **District. Are you particularly familiar with Exhibit 7 to the Petition?**

35 Yes, Exhibit 7 is the SERC, a requirement of Chapter 190, *Florida Statutes*.  
36

37 **29. Have any revisions been made to Exhibit 7 of the Petition, the SERC?**

38 Yes. Table 1 of Exhibit 7 was revised to clarify the ownership entity of the collector  
39 roadway, onsite local roadways, water distribution system, and sanitary collection and  
40 conveyance system.  
41

42 **30. What exactly is a "SERC"?**

43  
44 The Statement of Estimated Regulatory Costs is actually a requirement under Section  
45  
46

1 120.541(2), *Florida Statutes*, which has been incorporated into the law on establishment  
2 of community development districts.  
3

4 **31. In general terms, please summarize the economic analyses presented in the SERC.**

5 An understanding of the SERC requires the recognition of the scope of review and  
6 evaluation for the establishment of a community development district as set out in Chapter  
7 190. Section 190.002(2)(d), *Florida Statutes*, states “[t]hat the process of establishing such  
8 a district pursuant to uniform general law [must] be fair and based only on factors material  
9 to managing and financing the service-delivery function of the district, so that any matter  
10 concerning permitting or planning of the development is not material or relevant.” Thus,  
11 the scope of the economic analysis included in the SERC addresses only the establishment  
12 of the proposed District, and not the planning or development of the property itself.  
13

14 The economic analysis sets out the assumptions about the development within the proposed  
15 district and the anticipated infrastructure to be provided by it. The analysis addresses each  
16 of the potentially affected parties defined in Chapter 120, *Florida Statutes*, and evaluates  
17 the impact of the proposed district on each such group.  
18

19 The proposed The Gardner Trails Community Development District is a specialized unit  
20 of local government. It is a special purpose unit of local government with a single  
21 objective: the provision of infrastructure and services for a planned new community. Its  
22 economic benefits exceed its economic cost to the Petitioner, the County, and to all  
23 subsequent purchasers and landowners of the community - in short, to all affected parties.  
24

25 Once the proposed District is established, there are no direct costs to the County. While the  
26 proposed District will provide certain reports and budgets to the County for its  
27 discretionary review, there are no requirements that either incur any obligations or expense  
28 associated with its review. In addition, to the extent the proposed District utilizes the  
29 services of the Property Appraiser or Tax Collector under the provisions of Chapter 197,  
30 *Florida Statutes*, to collect its assessments, the proposed District must pay the costs  
31 associated with those services.  
32

33 It is important to note that under Chapter 190, the debt of the proposed District cannot  
34 become the debt of the County or the State of Florida. Since the proposed District will be  
35 an independent unit of government and issue its own bonds, the proposed District will not  
36 have any effect on the bonding capacity of the County or the State of Florida.  
37

38 **32. Please describe briefly the data and methodology used in preparing the SERC and**  
39 **related analyses.**

40 The data for the analysis came from the landowner, other experts working on the Petition,  
41 and from the Petition itself. The methodology is standard economic impact assessment.  
42

43 **33. From an economic and financial perspective, do you have an opinion regarding the**  
44 **financial viability and feasibility of the proposed District?**

1 Yes, I do.  
2

3 **34. What is that opinion?**

4  
5 In my opinion, based on my experience with other districts, the proposed The Gardner  
6 Trails Community Development District is expected to be financially viable and feasible.  
7

8 **35. Are you familiar with the State Comprehensive Plan found in Chapter 187, *Florida*  
9 *Statutes*?**

10 Yes.  
11

12  
13 **36. From an economic and financial perspective, do you have an opinion as to whether  
14 the proposed District is inconsistent with the State Comprehensive Plan from an  
15 economic perspective?**

16 Yes.  
17

18  
19 **37. What is that opinion?**

20  
21 It is my opinion that the proposed The Gardner Trails Community Development District is  
22 not inconsistent with any applicable element or portion of the state comprehensive plan.  
23

24 **38. What is the basis for your opinion?**  
25

26 I have reviewed, from an economic and financial perspective, the State Comprehensive  
27 Plan, particularly those portions that relate to community development districts. The State  
28 of Florida Comprehensive Plan (Chapter 187, *Florida Statutes*) “provides long-range  
29 policy guidance for the orderly social, economic, and physical growth of the state.” From  
30 an economic and financial perspective, four subjects, subjects 15, 17, 20, and 25 of the  
31 State Comprehensive Plan are relevant to the establishment of a CDD.  
32

33 Subject 15, titled Land Use, recognizes the importance of locating development in areas  
34 that have the fiscal abilities and service capacity to accommodate growth. It is relevant  
35 because CDDs are designed to provide infrastructure services and facilities in a fiscally  
36 responsible manner to the areas that can accommodate development. The establishment of  
37 the District will not be inconsistent with this goal because the District will have the fiscal  
38 capability to provide the specified services and facilities within its boundaries.  
39

40 Subject 17, titled Public Facilities, relates to (i) protecting investments in existing public  
41 facilities; (ii) providing financing for new facilities, (iii) allocating the costs of new public  
42 facilities on the basis of the benefits received by future residents; (iv) implementing  
43 innovative but fiscally sound techniques for financing public facilities; and (v) identifying  
44 and using stable revenue sources for financing public facilities. The establishment of the  
45 District will further these State Comprehensive Plan Goals and Policies.  
46

Subject 20, titled Governmental Efficiency, provides that governments shall economically and efficiently provide the amount and quality of services required by the public. The proposed District will be consistent with this element because the proposed District will continue to:

- (i) cooperate with other levels of Florida government;
- (ii) be established under uniform general law standards as specified in Chapter 190, *Florida Statutes*;
- (iii) be professionally managed, financed, and governed by those whose property directly receives the benefits;
- (iv) not burden the general taxpayer with costs for services or facilities inside The Gardner Trails Community Development District; and
- (v) plan and implement cost efficient solutions for the required public infrastructure and assure delivery of selected services to residents.

Subject 25, titled Plan Implementation, calls for systematic planning capabilities to be integrated into all levels of government throughout the state, with particular emphasis on improving intergovernmental coordination and maximizing citizen involvement. The proposed District is consistent with this element of the State Comprehensive Plan.

39. Based on your work with districts and from an economic and financial perspective, do you have an opinion as to whether the area of land that is proposed to be included within the proposed District is of sufficient size, sufficient compactness, and sufficient contiguity to be developable as one functional interrelated community?

Yes.

#### 40. What is your opinion?

Based on my previous experience, the proposed District is of sufficient size, compactness, and contiguity to be developed as a functional interrelated community.

#### 41. What is the basis for your opinion?

The project is compact with land use typical of a planned community. The development of the land has been planned to be a functional interrelated community making the most efficient use of public funds available.

42. **From a financial perspective, do you have an opinion as to whether the proposed The Gardner Trails Community Development District is the best alternative available for providing the proposed community development services and facilities to the area to be served?**

Yes.

1  
2     **43. What is your opinion?**

3  
4     The proposed District is the best alternative to provide community development facilities  
5     to the area to be served. This is true for the landowners and the governmental entities for  
6     the following reasons.

7  
8     From the perspective of current and future property owners within the District, the District  
9     is the best alternative for providing community facilities, infrastructure, and services. The  
10    land development envisioned for the area within the District boundaries will require  
11    substantial provision of infrastructure, facilities and services. The CDD is an alternative  
12    method to provide these necessary services. The CDD can access the tax-exempt public  
13    capital markets and thereby fund these facilities and services at a lower cost than the  
14    alternative of developer funding. Furthermore, unlike a property owners association  
15    ("POA") the CDD has the power to assess property and collect those assessments along  
16    with other property taxes. Therefore, a CDD can fund large capital improvement programs  
17    that a POA cannot.

18  
19    With regard to the operations and maintenance of community facilities and services the  
20    CDD is also the best alternative. The CDD is preferable to a POA to future landowners for  
21    the following reasons. First, unlike a POA, the CDD collects funds for operations and  
22    maintenance directly from assessments collected along with all other property taxes, which  
23    is a more assured income stream. Unlike a POA, a CDD is a unit of local government,  
24    and it must hold its meetings in the sunshine and bid out its contracts where required by  
25    law. A CDD provides control to the landowners much sooner in time than a POA. A CDD  
26    is focused on providing the community with services, facilities, and their maintenance in a  
27    way the general-purpose government, with its competing interests and broad  
28    responsibilities, is not. This level of local control serves the best interests of property  
29    owners in the CDD.

30  
31    From the perspective of the State of Florida and the County, a CDD is the best alternative  
32    for providing community facilities and their operations and maintenance for a variety of  
33    reasons. First, as noted above, compared to a POA the CDD is a more powerful and more  
34    responsive organization for providing and maintaining infrastructure and services. Second,  
35    without a CDD the County may have to assume greater responsibility for construction,  
36    operations, and maintenance of community facilities and services. Even if the County  
37    formed a dependent district to provide community facilities and services to the area to be  
38    served by the CDD, and charged appropriately for these services, the County would be  
39    enmeshed in the responsibilities and in the management of those facilities. Furthermore,  
40    without a CDD the County cannot be assured that only residents of the area to be served  
41    by the CDD would bear the full costs of the needed facilities and services.

42  
43     **44. From an economic and financial perspective, do you have an opinion as to whether  
45       the services and facilities to be provided by the proposed The Gardner Trails  
46       Community Development District will be incompatible with the uses and existing  
          local and regional facilities and services?**

1  
2 Yes.  
3

4 **45. What is your opinion?**  
5

6 The proposed The Gardner Trails Community Development District covers approximately  
7 160.278 acres of land, more or less. The configuration of the land is sufficiently compact  
8 and contiguous. As such, it will not create any economic disincentives to the provision of  
9 the infrastructure facilities contemplated in this case.  
10

11 Given the scope and expected cost of facilities to be provided, 160.278 acres of land, more  
12 or less for a residential development provides a sufficient economic base to absorb the debt  
13 costs and annual operating costs for district administration and to efficiently apportion the  
14 cost of improvements.  
15

16 **46. From an economic and financial perspective, do you have an opinion as to whether  
17 the area that will be served by the proposed The Gardner Trails Community  
18 Development District is amenable to separate special district government?**  
19

20 Yes.  
21

22 **47. What is your opinion and its basis?**  
23

24 It is my opinion that the area within the boundaries of the proposed District is amenable to  
25 a separate special district government. The lands within the proposed District's boundaries  
26 have the need for basic infrastructure.  
27

28 The land is of sufficient size, compactness, and contiguity and meets those tests. Therefore,  
29 from an economic and financial perspective, the area to be served by the proposed District  
30 is clearly amenable to separate special district governance.  
31

32 **48. Does this conclude your testimony?**  
33

34 Yes, it does.  
35