

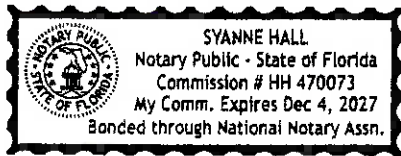


Executed this 1<sup>st</sup> day of June 2026.

Jillian Burns  
Jillian Burns

STATE OF FLORIDA  
COUNTY OF Orange

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this 1 day of June 2026, by Jillian Burns, who is personally known to me or who has produced \_\_\_\_\_ as identification.



Syanne Hall  
(Official Notary Signature & Seal)

Name: Syanne Hall  
Personally Known   
OR Produced Identification \_\_\_\_\_  
Type of Identification \_\_\_\_\_

1                                   **TESTIMONY OF JILLIAN BURNS FOR ESTABLISHMENT OF**  
2                                   **MCCARTY’S CHOICE COMMUNITY DEVELOPMENT DISTRICT**  
3

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

5  
6       My name is Jillian Burns. My business address is 219 E. Livingston Street,  
7       Orlando, Florida 32801.  
8

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

10  
11       I am employed with Governmental Management Services – Central Florida, LLC  
12       (“GMS”) and serve as District Manager and Assessment Administrator for community  
13       development districts.  
14

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

16  
17       GMS provides management consulting services to community development districts and  
18       the real estate industry, including general management, accounting, recording, secretarial  
19       services, field services and assessment administration. GMS currently serves as the  
20       district manager for over one hundred fifty (150) community development districts  
21       (“CDD” or “CDDs”) in the State of Florida.  
22

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

24  
25       GMS primarily works for public entities providing district management services.  
26       However, we are retained, from time to time, by private entities to consult on the creation  
27       of special districts as well as the viability of certain proposed developments.  
28

29   **5.    How long have you been managing special districts such as the one proposed and what**  
30   **are your responsibilities?**

31  
32       I have more than fifteen (15) years of experience in providing management to special  
33       districts in the State of Florida. I have extensive knowledge of special district operations,  
34       governmental budgeting and finance issues, and the development process. In my role as  
35       District Manager, I oversee all the works of the special districts and all management  
36       responsibilities similar to a county administrator/manager.  
37

38   **6.    Please describe your educational background.**

39  
40       I have a bachelor’s degree from the University of Central Florida.  
41

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

43  
44       Through GMS, the clients I serve are both resident-elected and landowner-elected CDDs,  
45       depending on the stage in the life of the development. I assist the various Boards of  
46       Supervisors and residents by managing the accounting, official recordkeeping, and

1 operations and management of the assets acquired or constructed by the CDD. I have  
2 provided management services to over forty (40) active CDDs across Florida.  
3

- 4 **8. Are any of these community development districts that you have worked with about**  
5 **the same size as the proposed District in the City of Port St. Lucie, Florida (the**  
6 **“City”)?**

7  
8 Yes.

- 9  
10 **9. What has been your role with respect to the proposed District establishment**  
11 **proceeding?**

12  
13 I serve as a financial, economic, and management consultant relating to the establishment  
14 of the proposed District. Specifically, my firm prepared Exhibit 7, the Statement of  
15 Estimated Regulatory Costs (“SERC”), of the petition to establish the Proposed District  
16 (“Petition”).  
17

#### 18 **DISTRICT MANAGEMENT**

- 19  
20 **10. At this point, I will ask you to address certain matters that are related to community**  
21 **development district management. Please describe the general manner in which a**  
22 **community development district actually operates.**

23  
24 Community development districts are governed by a five-member board of supervisors.  
25 These board members are initially appointed by the establishment entity in its ordinance.  
26 Within 90 days of the establishment of the district, a new board is elected by the landowners  
27 in the district. The Board is the governing body of the district. The Board employs a district  
28 manager, who supervises the district’s services, facilities, and administrative functions.  
29 The Board annually considers and, after public notice and hearing, adopts a budget. The  
30 district submits a copy of the proposed budget to the applicable local general-purpose  
31 government for review and for optional comment prior to its adoption each year.  
32

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

36  
37 Yes, there are.  
38

- 39 **12. Please describe these requirements and safeguards.**

40  
41 First, it is important to note that the establishment of a CDD does not change any  
42 requirements for local general-purpose governmental approval of construction within the  
43 district. Any land development requirements and all state and local development  
44 regulations still apply.  
45

46 Second, members of a CDD Board of Supervisors must be residents of Florida and citizens  
47 of the United States. After the Board shifts to being elected by the resident electors of the

1 CDD, the Supervisors must also be residents and electors of the CDD. Supervisors must  
2 annually file the same financial disclosure forms required by other local officials. All  
3 meetings of the CDD Board of Supervisors are open to the public and are subject to the  
4 government in the sunshine requirements of Chapter 286, *Florida Statutes*. Furthermore,  
5 a CDD's records must be open for public inspection in accordance with the Florida law  
6 governing public records.

7  
8 Next, the District must provide financial reports to the state in the same form and manner  
9 as is required of all other political subdivisions. The District is annually audited by an  
10 independent certified public accountant. As I said before, the District budget is adopted  
11 annually by the board after a public hearing. All rates, fees, and charges imposed by the  
12 District must be adopted pursuant to Chapter 120, *Florida Statutes*.

13  
14 Finally, to impose special or non-ad valorem assessments under Chapter 170, 190 and 197,  
15 *Florida Statutes*, a CDD must provide published and mailed notice to those who are  
16 assessed providing them opportunity to appear before the Board of Supervisors and have  
17 an opportunity to comment on the advisability of the assessments. That assessment process  
18 entails preparation of an assessment methodology that fairly and equitably allocates the  
19 cost of the CDD's projects.

20  
21 **13. Please describe in general terms how a CDD operates financially, both on a day-to-**  
22 **day and a long-term basis.**

23  
24 In the early stages, particularly when a CDD is first formed, the CDD's operating funds  
25 may be funded by a "Funding Agreement" between the CDD and the landowner/developer  
26 in lieu of assessments that the CDD might have imposed on property within the CDD.

27  
28 In order to provide long term financing of capital projects, CDDs often issue bonds. All  
29 bonds issued by CDDs must be secured by a trust agreement, and any bond maturing over  
30 a period of more than five years must be validated and confirmed by court decree pursuant  
31 to Chapter 75, *Florida Statutes*. A CDD may borrow funds on a long or short-term basis.

32  
33 Debt may be retired by the District through non ad valorem or special assessments imposed  
34 on benefited properties, or rates, fees, and charges imposed on users of district facilities  
35 and services. By law, debt of the District cannot become debt of any other government  
36 (city, county or state), without that government's consent.

37  
38 **14. What alternatives, other than community development districts, are you familiar with**  
39 **that might be available to provide community infrastructure for the lands within the**  
40 **proposed District?**

41  
42 In my opinion there are two alternatives that might provide community infrastructure such  
43 as the roads, utilities, drainage, recreation and other improvements contemplated for the  
44 proposed District. First, the general-purpose local government could finance the  
45 improvements utilizing special assessments and/or general funds. Alternatively, the  
46 developer could provide infrastructure through private means, including private financing  
47 if available. As discussed later in my testimony, neither of these alternatives is preferable

1 to use of the CDD concept.  
2

3 **15. Do you have an opinion, as someone experienced in district management and**  
4 **operations, as to whether the proposed District is the best available alternative for**  
5 **delivering community services and facilities to the areas that will be served by the**  
6 **District?**  
7

8 Yes. For this project, the proposed District is the best alternative available for delivering  
9 the proposed services and facilities to the area that will be served. These improvements  
10 include, but are not limited to, stormwater management systems, roadway improvements,  
11 water, sewer, and reclaim utilities, hardscaping, landscaping, undergrounding of conduit,  
12 recreational amenity facilities, and additional public improvements.  
13

14 **16. What is the basis for your opinion?**  
15

16 Looking at the alternatives, the City could finance and manage the improvements utilizing  
17 special assessments or general funds. The developer and/or a property owner's association  
18 ("POA") could provide these facilities as well through private financing.  
19

20 The other alternative is the use of private means, either through a POA or through the  
21 developer, or both in combination. This combination can clearly satisfy the high demand  
22 for focused service and facilities and managed delivery. However, only a public entity can  
23 assure a long-term perspective, act as a stable provider of services and facilities, qualify as  
24 a lower cost source of financing, and pay for services at sustained levels. POAs lack the  
25 ability to effectively finance the improvements. Their ability to assure adequate funds for  
26 sustained high levels of maintenance is less than with a CDD.  
27

28 Furthermore, neither the developer nor a POA would be required to conduct all actions  
29 relating to the provision of these improvements in the "sunshine" as a CDD must or abide  
30 by other public access requirements that are incumbent upon a CDD and its Board of  
31 Supervisors. Also, provision and long-term operation and maintenance of these  
32 improvements by a CDD ensures that residents have guaranteed access to the body or entity  
33 making decisions about these facilities, and in fact will one day sit as the five-member  
34 board making the decisions that impact their community directly.  
35

36 A CDD is an independent special purpose unit of local government designed to focus its  
37 attention on providing the best long-term service to its specifically benefited properties and  
38 residents. It has limited power and a limited area of jurisdiction. The District will be  
39 governed by its own board and managed by those whose sole purpose is to provide the  
40 District long term planning, management, and financing of these services and facilities.  
41 This long-term management capability extends to the operation and maintenance of the  
42 facilities owned by the District. Further, the sources for funding and manner of collection  
43 of funds will assure that the District facilities will be managed at the sustained levels of  
44 quality desired by property owners well into the future.  
45

46 **17. Do you have an opinion, as someone experienced in district management and**  
47 **operations, as to whether the area of land to be included within the proposed District**

1 is of sufficient size, is sufficiently compact, and is sufficiently contiguous to be  
2 developable as one functional interrelated community?

3  
4 Yes.

5  
6 **18. What is your opinion?**  
7

8 The proposed District has sufficient land area, and is sufficiently compact and contiguous  
9 to be developed, with the roadway, drainage, water and sewer, and other infrastructure  
10 systems, facilities and services contemplated. The District will operate as one functionally  
11 interrelated community.  
12

13 **19. What is the basis for your opinion?**  
14

15 The size of the proposed District is approximately 72.024 acres. Based on my previous  
16 experience, the proposed District is of sufficient size, compactness, and contiguity to be  
17 developed as a functional interrelated community.  
18

19 The qualities of compactness, contiguity, and size relate directly to whether an area can  
20 become one functional interrelated community. From the standpoint of the provision,  
21 management and operation of the community infrastructure expected to be provided by the  
22 District, the acres contemplated for inclusion within the District is sufficiently compact,  
23 contiguous and of sufficient size to maximize the successful delivery of these infrastructure  
24 improvements to these lands. The delivery of services and facilities to the lands within the  
25 District will not be hampered by insurmountable barriers or spatial problems. The area  
26 within the District is suitably configured to maximize the benefits available from the  
27 District services and facilities to be provided.  
28

29 **20. Do you have an opinion, as someone experienced in district management and**  
30 **operations, as to whether the area that will be served by the proposed District is**  
31 **amenable to separate special district government?**  
32

33 Yes.  
34

35 **21. What is your opinion?**  
36

37 The District is of sufficient size, compactness, and contiguity. Therefore, the area to be  
38 served by the proposed District is clearly amenable to separate special district governance.  
39 The configuration of the District is not unlike other CDDs with which I have worked over  
40 time.  
41

42 **22. What is the basis for your opinion?**  
43

44 Two criteria are needed to evaluate if a land area is amenable to separate special district  
45 government. One, does the land area have need for the facilities and services and will its  
46 owners and residents benefit from facilities that the special district could provide. Two, is

1 the land area of sufficient size, sufficient compactness, and sufficiently contiguous to be  
2 the basis for a functional interrelated community.

3  
4 Under both criteria, the proposed District is a planned community of sufficient size with a  
5 need for the facilities and improvements that are presently expected to be provided by the  
6 proposed District. As described in the petition, the proposed District will construct and  
7 maintain certain identified needed facilities and services. Other facilities and improvements  
8 will be constructed by the proposed District and ultimately owned and maintained by the  
9 City or Sarasota County. Based on my experience, CDDs of this size are large enough to  
10 effectively provide and manage services. From a management and operations perspective,  
11 the land area is well suited to the provision of the proposed services and facilities.  
12

13 **23. Do you have an opinion, as someone experienced in district management and**  
14 **operations, as to whether the community development services and facilities of the**  
15 **proposed District will be incompatible with the capacity and use of existing local and**  
16 **regional community development services and facilities?**

17  
18 Yes.

19  
20 **24. What is your opinion?**

21  
22 The proposed services and facilities of the proposed District are not incompatible with the  
23 capacity and uses of existing local or regional community development services and  
24 facilities.  
25

26 **25. What is the basis for your opinion?**

27  
28 Petitioner presently expects the proposed District to finance and construct certain sanitary  
29 sewer collection systems, water distribution systems, stormwater management systems,  
30 roadway improvements, and additional public improvements. None of the facilities  
31 expected to be provided by the District presently exist. Ultimately, a district may own and  
32 maintain certain of those improvements and the City, or other governmental entities, may  
33 own and maintain others. There will be no overlap or incompatibility because the facilities  
34 and improvements expected to be provided by the proposed District do not exist today.  
35

## 36 ECONOMICS AND FINANCING

37  
38 **26. You stated earlier that you are familiar with the Petition, and its Exhibits, filed by the**  
39 **Petitioner, to establish the proposed District. Are you particularly familiar with**  
40 **Exhibit 7 to the Petition?**

41  
42 Yes, Exhibit 7 is the SERC, a requirement of Chapter 190, *Florida Statutes*.

43  
44 **27. What exactly is a "SERC"?**  
45

1 The Statement of Estimated Regulatory Costs is actually a requirement under Section  
2 120.541(2), *Florida Statutes*, which has been incorporated into the law on establishment  
3 of community development districts.  
4

5 **28. In general terms, please summarize the economic analyses presented in the SERC.**  
6

7 An understanding of the SERC requires the recognition of the scope of review and  
8 evaluation for the establishment of a community development district as set out in Chapter  
9 190. Section 190.002(2)(d), *Florida Statutes*, states “[t]hat the process of establishing such  
10 a district pursuant to uniform general law [must] be fair and based only on factors material  
11 to managing and financing the service-delivery function of the district, so that any matter  
12 concerning permitting or planning of the development is not material or relevant.” Thus,  
13 the scope of the economic analysis included in the SERC addresses only the establishment  
14 of the proposed District, and not the planning or development of the property itself.  
15

16 The economic analysis sets out the assumptions about the development within the proposed  
17 District and the anticipated infrastructure to be provided by it. The analysis addresses each  
18 of the potentially affected parties defined in Chapter 120, *Florida Statutes*, and evaluates  
19 the impact of the proposed District on each such group.  
20

21 The proposed District is a specialized unit of local government. It is a special purpose unit  
22 of local government with a single objective: the provision of infrastructure and services for  
23 a planned new community. Its economic benefits exceed its economic cost to the Petitioner,  
24 the City, and to all subsequent purchasers and landowners of the community - in short, to  
25 all affected parties.  
26

27 Once the proposed District is established, there are no direct costs to the City. While the  
28 proposed District will provide certain reports and budgets to the City for its discretionary  
29 review, there are no requirements that either incur any obligations or expense associated  
30 with its review. In addition, to the extent the proposed District utilizes the services of the  
31 Property Appraiser or Tax Collector under the provisions of Chapter 197, *Florida Statutes*,  
32 to collect its assessments, the proposed District must pay the costs associated with those  
33 services.  
34

35 It is important to note that under Chapter 190, *Florida Statutes*, the debt of the proposed  
36 District cannot become the debt of the City, or the State of Florida. Since the proposed  
37 District will be an independent unit of government and issue its own bonds, the proposed  
38 District will not have any effect on the bonding capacity of the City or the State of Florida.  
39

40 **29. Please describe briefly the data and methodology used in preparing the SERC and**  
41 **related analyses.**  
42

43 The data for the analysis came from the landowner, other experts working on the Petition,  
44 and from the Petition itself. The methodology utilized is the standard economic impact  
45 assessment.  
46

47 **30. From an economic and financial perspective, do you have an opinion regarding the**

1 **financial viability and feasibility of the proposed District?**

2  
3 Yes, I do.

4  
5 **31. What is that opinion?**

6  
7 In my opinion, based on my experience with other districts, the proposed District is  
8 expected to be financially viable and feasible.

9  
10 **32. Are you familiar with the State Comprehensive Plan found in Chapter 187, *Florida***  
11 ***Statutes*?**

12  
13 Yes.

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

18  
19 Yes.

20  
21 **34. What is that opinion?**

22  
23 It is my opinion that the proposed District is not inconsistent with any applicable element  
24 or portion of the state comprehensive plan.

25  
26 **35. What is the basis for your opinion?**

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

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

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

1  
2 Subject 20, titled Governmental Efficiency, provides that governments shall economically  
3 and efficiently provide the amount and quality of services required by the public. The  
4 proposed District will be consistent with this element because the proposed District will  
5 continue to:

- 6  
7 (i) cooperate with other levels of Florida government;  
8  
9 (ii) be established under uniform general law standards as specified in Chapter  
10 190, *Florida Statutes*;  
11  
12 (iii) be professionally managed, financed, and governed by those whose  
13 property directly receives the benefits;  
14  
15 (iv) not burden the general taxpayer with costs for services or facilities inside  
16 the proposed District; and  
17  
18 (v) plan and implement cost efficient solutions for the required public  
19 infrastructure and assure delivery of selected services to residents.  
20

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

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

30  
31 Yes.

32  
33 **37. What is your opinion?**

34  
35 Based on my previous experience, the proposed District is of sufficient size, compactness,  
36 and contiguity to be developed as a functional interrelated community.  
37

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

39  
40 The project is compact with land use typical of a planned community. The development  
41 of the land has been planned to be a functional interrelated community making the most  
42 efficient use of public funds available.  
43

44 **39. From a financial perspective, do you have an opinion as to whether the proposed**  
45 **District is the best alternative available for providing the proposed community**  
46 **development services and facilities to the area to be served?**  
47

1 Yes.

2  
3 **40. What is your opinion?**  
4

5 The proposed District is the best alternative to provide community development facilities  
6 to the area to be served. This is true for the landowners and the governmental entities for  
7 the following reasons.  
8

9 From the perspective of current and future property owners within the District, the District  
10 is the best alternative for providing community facilities, infrastructure, and services. The  
11 land development envisioned for the area within the District's boundaries will require  
12 substantial provision of infrastructure, facilities and services. The CDD is an alternative  
13 method to provide these necessary services. The CDD can access the tax-exempt public  
14 capital markets and thereby fund these facilities and services at a lower cost than the  
15 alternative of developer funding. Furthermore, unlike a POA, the CDD has the power to  
16 assess property and collect those assessments along with other property taxes. Therefore,  
17 a CDD can fund large capital improvement programs 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, the City, and the water management districts,  
32 a CDD is the best alternative for providing community facilities and their operations and  
33 maintenance for a variety of reasons. First, as noted above, compared to a POA the CDD  
34 is a more powerful and more responsive organization for providing and maintaining  
35 infrastructure and services. Second, without a CDD the City may have to assume greater  
36 responsibility for construction, operations, and maintenance of community facilities and  
37 services. Even if the City formed a dependent district to provide community facilities and  
38 services to the area to be served by the CDD, and charged appropriately for these services,  
39 the City would be enmeshed in the responsibilities and in the management of those  
40 facilities. Furthermore, without a CDD the City cannot be assured that only residents of the  
41 area to be served by the CDD would bear the full costs of the needed facilities and services.  
42

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

47 Yes.

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31

**42. What is your opinion?**

The proposed District covers approximately 72.024 acres of land. The configuration of the land is sufficiently compact and contiguous. As such, it will not create any economic disincentives to the provision of the infrastructure facilities contemplated in this case.

Given the scope and expected cost of facilities to be provided, 72.024 acres for a residential development provides a sufficient economic base to absorb the debt costs and annual operating costs for district administration and to efficiently apportion the cost of improvements.

**43. From an economic and financial perspective, do you have an opinion as to whether the area that will be served by the proposed District is amenable to separate special district government?**

Yes.

**44. What is your opinion and its basis?**

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

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

**45. Does this conclude your testimony?**

Yes, it does.