



Rizzetta & Company

Lake Padgett Estates Independent Special District

Board of Supervisors Meeting August 18, 2022

**District Office:
5844 Old Pasco Road, Suite 100
Wesley Chapel, FL 33544
813-994-1001**

www.lakepadgettisd.org

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

Board of Supervisors

Steve Yarbrough
Pam Carr
David Hipps
Justin Andrews
Larry Dunleavy

Chair
Vice Chair
Assistant Secretary
Assistant Secretary
Assistant Secretary

District Manager

Lynn Hayes

Rizzetta & Company, Inc.

District Counsel

Tim Hayes

Law offices of Timothy G. Hayes

District Engineer

John Mueller

Landis Evans & Partners

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 994-1001. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the 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 the appeal is to be based.

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

District Office - Wesley Chapel, Florida (813) 994-1001

Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

WWW.LAKEPADGETTISD.ORG

August 11, 2022

**Board of Supervisors
Lake Padgett Estates
Independent Special District**

FINAL AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District will be held on **Thursday, August 18, 2022, at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639. The following is the agenda for this meeting:

1. **CALL TO ORDER/ROLL CALL**
2. **PLEDGE OF ALLEGIANCE**
3. **AUDIENCE COMMENTS**
4. **STAFF REPORTS**
 - A. District Engineer Report..... Tab 1
 - B. Maintenance Supervisor Report Tab 2
 - C. District Counsel
 - D. District Manager Report..... Tab 3
5. **BUSINESS ITEMS**
 - A. Public Hearing on Fiscal Year 2022/2023 Final Budget
 1. Consideration of Resolution 2022-04, Adopting Fiscal Year 2022/2023 Final Budget..... Tab 4
 - B. Public Hearing on Fiscal Year 2022/2023 Special Assessments
 1. Consideration of Resolution 2022-05, Imposing Special Assessments and Certifying an Assessment Roll..... Tab 5
 - C. Consideration of Resolution 2022-06, Setting the Meeting Schedule for Fiscal Year 2022/2023 Tab 6
 - D. Discussion of Stealth Security Proposal Tab 7
 - E. Discussion of Treatment Plan for Lake Weeds
6. **BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors Meeting held on June 16, 2022 Tab 8
 - B. Consideration of Minutes of the Informational Meeting Held on July 21, 2022..... Tab 9
 - C. Consideration of Operation and Expenditures for June, and July 2022 Tab 10
7. **SUPERVISOR REQUESTS**
8. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions please do not hesitate to contact us at (813) 994-1001.

Sincerely,

Lynn Hayes

Lynn Hayes
District Manager

Tab 1



August 9, 2022

Lynn Hayes
Lake Padgett Estates Independent Special District
C/O Rizzetta & Company, Inc.
5844 Old Pasco Road, Suite 100
Wesley Chapel, Florida 33544
Via email: psweeney@rizzetta.com

RE: District Engineer Report – August 2022

Dear Mr. Hayes:

1) Lake Saxon Park Playground Replacement

I have been investigating the use of millings for use on the pedestrian connection but do not have a firm conclusion at this time. I hope to have an answer by the time of the board meeting.

2) Beach Testing

I will check in with Pasco Testing to make sure they are doing their sampling and providing the data to the Health Department. We should receive the first round of results for the quarter ending September.

There are no other current tasks or assignments.

Sincerely,

John J. Mueller, PE
Landis Evans and Partners, Inc.

Tab 2

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544
MAILING ADDRESS · 3434 COLWELL AVENUE · SUITE 200 · TAMPA, FLORIDA 33614

- As well as general lawn and weed maintenance janitorial duties clerical work, and meeting with residents for new decals gate keys the following maintenance repairs have been completed from 7/5/22.to date
 - Treated drainage ditch at lake Joyce Park for duck weed.
 - Removed excessive washed-up eel grass for shoreline at laird park.
 - Refixed a horse stalls 2x6 barrier.fence
 - Replaced damaged gfi housing box at Saxon Park.
 - Contacted gate repair company door strike latch at laird not working coldstream gate stuck in the open position.
 - Purchased filter kit and oil for tractor. Replaced hydraulic filters, engine oil and filter and air filter.
 - Treated section of long lake for algae bloom
 - Treated section of drainage canal between Southshore and weeks for duck weed.
 - Removed excessive buildup of washed-up eel grass and sludge from shoreline at laird park.
 - Treated section of Saxon Lake for algae blooms
 - Treated long lake for algae blooms
 - Repositioned swim area buoys at padgett park.
 - Sprayed herbicide to low lying brush at William roach park.
 -

Tab 3



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** September 15, 2022 @ 6:30 PM

**District
Manager's
Report**

August 18

2022

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FINANCIAL SUMMARY

7/31/2022

General Fund Cash & Investment Balance: \$503,257

Reserve Fund Cash & Investment Balance: \$342,188

Total Cash and Investment Balances: \$845,445

General Fund Expense Variance: \$68,333 Under Budget

Tab 4

RESOLUTION 2022-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Lake Padgett Estates Independent Special District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set August 18, 2022, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing or transmitted the Proposed Budget to the manager or administrator of Pasco County for posting on its website; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the District Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT:

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, attached hereto as Exhibit "A," as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2022 and/or revised projections for Fiscal Year 2023.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District's Records Office and identified as "The Budget for the Lake Padgett Estates Independent Special District for the Fiscal Year Ending September 30, 2022," as adopted by the Board of Supervisors on May 19, 2022.

- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption or shall be transmitted to the manager or administrator of Pasco County for posting on its website.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Lake Padgett Estates Independent Special District, for the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sum of \$ 645,279.00 to be raised by the levy of assessments and otherwise, exclusive of collection costs, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|--------------------|----------|
| TOTAL GENERAL FUND | \$ _____ |
| RESERVE FUND | \$ _____ |
| TOTAL ALL FUNDS | \$ _____ |

*Not inclusive of any collection costs or early payment discounts.

Section 3. Supplemental Appropriations

Pursuant to Section 189.016, *Florida Statutes*, the following provisions govern amendments to the budget(s) for any particular fund(s) listed above:

- The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws.

Introduced, considered favorably, and adopted this 18th day of August, 2022.

ATTEST:

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____
Chairman

Exhibit A: Fiscal Year 2022/2023 Final Budget



Rizzetta & Company

Lake Padgett Estates Independent Special District

Lakepadgettisd.org

**Proposed
Budget for Fiscal
Year 2022/2023**

Presented by: Rizzetta & Company, Inc.

**5844 Old Pasco Road
Suite 100
Wesley Chapel, Florida 33544
Phone: 813-994-1001**

rizzetta.com

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Rizzetta & Company

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|--|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 32 | \$ 32 | \$ - | \$ 32 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll | \$ 515,192 | \$ 515,192 | \$ 511,070 | \$ 4,122 | \$ 595,279 | \$ 84,209 | |
| 7 | Other Miscellaneous Revenues | | | | | | | |
| 8 | Rental Revenues - Stables | \$ 1,682 | \$ 2,243 | \$ - | \$ 2,243 | \$ - | \$ - | |
| 9 | Gate Access Card Revenues | \$ 664 | \$ 885 | \$ - | \$ 885 | \$ - | \$ - | |
| 10 | | | | | | | | |
| 11 | TOTAL REVENUES | \$ 517,570 | \$ 518,352 | \$ 511,070 | \$ 7,282 | \$ 595,279 | \$ 84,209 | plus \$50K for reserves - total \$645,279 |
| 12 | | | | | | | | |
| 13 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 14 | | | | | | | | |
| 15 | Legislative | | | | | | | |
| 16 | Supervisor Fees | \$ 1,800 | \$ 2,400 | \$ 3,500 | \$ 1,100 | \$ 3,000 | \$ (500) | \$50 per Supervisor @ 12 mtgs per year |
| 17 | Financial & Administrative | | | | | | | |
| 18 | Administrative Services | \$ 4,575 | \$ 6,100 | \$ 6,100 | \$ - | \$ 6,100 | \$ - | No Change FY 2022-2023 |
| 19 | District Management | \$ 20,813 | \$ 27,751 | \$ 27,750 | \$ (1) | \$ 27,750 | \$ - | No Change FY 2022-2023 |
| 20 | District Engineer | \$ 5,341 | \$ 7,121 | \$ 15,000 | \$ 7,879 | \$ 15,000 | \$ - | Confirmed DE |
| 21 | Tax Collector /Property Appraiser Fees | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 150 | \$ - | |
| 22 | Assessment Roll | \$ 5,250 | \$ 5,250 | \$ 5,250 | \$ - | \$ 5,250 | \$ - | No Change FY 2022-2023 |
| 23 | Accounting Services | \$ 13,875 | \$ 18,500 | \$ 18,500 | \$ - | \$ 18,500 | \$ - | No Change FY 2022-2023 |
| 24 | Auditing Services | \$ 3,400 | \$ 3,400 | \$ 3,400 | \$ - | \$ 4,000 | \$ 600 | Grau & Associates per contract Needs to renew for FY 22/23 Estimate 4K |
| 25 | Miscellaneous Mailings | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 2 Resident Letter Mailers + Other letters |
| 26 | Supervisor - Workers Comp | \$ - | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ - | Per Egis Estimate |
| 27 | Public Officials Liability Insurance | \$ 3,108 | \$ 3,108 | \$ 3,256 | \$ 148 | \$ 3,730 | \$ 474 | Per Egis Estimate |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 28 | Legal Advertising | \$ 483 | \$ 644 | \$ 1,000 | \$ 356 | \$ 1,000 | \$ - | |
| 29 | Dues, Licenses & Fees | \$ 224 | \$ 299 | \$ 500 | \$ 201 | \$ 500 | \$ - | DEO & Pasco CO Health Dept LP Riding Club, Frank George Park |
| 30 | Website Hosting, Maintenance, Backup (and Email) | \$ 3,248 | \$ 4,331 | \$ 7,500 | \$ 3,169 | \$ 4,000 | \$ (3,500) | Rizzetta Tech & Campus Suite Contracts |
| 31 | Legal Counsel | | | | | | | |
| 32 | District Counsel | \$ 17,039 | \$ 22,719 | \$ 20,000 | \$ (2,719) | \$ 22,250 | \$ 2,250 | Based on actuals this year |
| 33 | | | | | | | | |
| 34 | Administrative Subtotal | \$ 79,306 | \$ 101,772 | \$ 114,156 | \$ 12,384 | \$ 113,480 | \$ (676) | |
| 35 | | | | | | | | |
| 36 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 37 | | | | | | | | |
| 38 | Security Operations | | | | | | | |
| 39 | Security Services and Patrols | \$ 53,973 | \$ 71,964 | \$ 65,000 | \$ (6,964) | \$ 68,000 | \$ 3,000 | Contract \$5,184 mthly x 12 months = \$62,208 + Extra Community Events & Holiday Shifts = \$66,050 Ave FY 21/22 Estimated 3% increase |
| 40 | Electric Utility Services | | | | | | | |
| 41 | Utility Services | \$ 10,059 | \$ 13,412 | \$ 9,500 | \$ (3,912) | \$ 18,028 | \$ 8,528 | Actuals 21-22 + Estimated Increase |
| 42 | Garbage/Solid Waste Control Services | | | | | | | |
| 43 | Garbage - Parks | \$ 3,513 | \$ 4,684 | \$ 5,088 | \$ 404 | \$ 5,241 | \$ 153 | Republic Services Contract + Estimated Increase |
| 44 | Solid Waste Assessment | \$ 3,580 | \$ 3,580 | \$ 3,226 | \$ (354) | \$ 3,580 | \$ 354 | FY22/23 With Estimated Increase |
| 45 | Water-Sewer Combination Services | | | | | | | |
| 46 | Utility Services | \$ 379 | \$ 505 | \$ 500 | \$ (5) | \$ 550 | \$ 50 | FY22/23 With Estimated Increase |
| 47 | Stormwater Control | | | | | | | |
| 48 | Stormwater Assessment | \$ 1,085 | \$ 1,085 | \$ 520 | \$ (565) | \$ 1,194 | \$ 674 | FY 22/23 With Estimated Increase |
| 49 | Aquatic Maintenance | \$ 5,684 | \$ 7,579 | \$ 20,000 | \$ 12,421 | \$ 20,000 | \$ - | Lake maint/Lakes beach water testing/canal maint |
| 50 | Fish Stocking | \$ - | \$ - | \$ 17,500 | \$ 17,500 | \$ 17,500 | \$ - | Estimated fish stocking annually |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 51 | Other Physical Environment | | | | | | | |
| 52 | General Liability Insurance | \$ 4,239 | \$ 4,239 | \$ 4,445 | \$ 206 | \$ 5,590 | \$ 1,145 | Egis Estimate Includes New Truck Premium |
| 53 | Property Insurance | \$ 10,210 | \$ 10,210 | \$ 10,520 | \$ 310 | \$ 12,560 | \$ 2,040 | Egis Estimate Includes New Truck Premium |
| 54 | Special Event Insurance | \$ 405 | \$ 405 | \$ - | \$ (405) | \$ 1,458 | \$ 1,458 | Egis Estimate 3-Events |
| 55 | Landscape Maintenance | \$ 1,225 | \$ 1,633 | \$ 5,000 | \$ 3,367 | \$ 2,500 | \$ (2,500) | |
| 56 | Tree Trimming Services | \$ 4,050 | \$ 5,400 | \$ 7,000 | \$ 1,600 | \$ 12,000 | \$ 5,000 | Increased Storm damage & tree work |
| 57 | Irrigation Maintenance & Repairs | \$ 132 | \$ 176 | \$ 500 | \$ 324 | \$ 500 | \$ - | |
| 58 | General Repairs and Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Various park items to complete |
| 59 | Landscape - Mulch | \$ 2,250 | \$ 3,000 | \$ 7,250 | \$ 4,250 | \$ 7,250 | \$ - | Add'l qty ADA in playgrounds + Lake Saxon Project |
| 60 | Landscape Replacement Plants, Shrubs, Trees | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,000 | \$ (500) | |
| 61 | Road & Street Facilities | | | | | | | |
| 62 | Gate Phone | \$ 5,447 | \$ 7,263 | \$ 8,000 | \$ 737 | \$ 8,150 | \$ 150 | Average \$679 month |
| 63 | Gate Access Control System | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | Card reader |
| 64 | Resident ID Cards | \$ 475 | \$ 633 | \$ 750 | \$ 117 | \$ 550 | \$ (200) | |
| 65 | Gate Maintenance | \$ 5,927 | \$ 7,903 | \$ 7,500 | \$ (403) | \$ 11,270 | \$ 3,770 | Spent \$5634 through 6 Months-Trend |
| 66 | Gate Cameras | \$ 765 | \$ 1,020 | \$ 760 | \$ (260) | \$ 960 | \$ 200 | Based on actuals this year |
| 67 | Parks & Recreation | | | | | | | |
| 68 | Employee - Salaries | \$ 71,944 | \$ 95,925 | \$ 98,500 | \$ 2,575 | \$ 99,960 | \$ 1,460 | Maintenance Staff Raise + Holiday Bonus + Ave OT \$2,500 + \$350 Annual IRS/ADP Pretax Medical Compliance |
| 69 | Employee - P/R Taxes | \$ 4,981 | \$ 6,641 | \$ 7,725 | \$ 1,084 | \$ 8,498 | \$ 773 | Per ADP FY22/23 Estimated Increase |
| 70 | Employee - Workers Comp | \$ 3,533 | \$ 7,206 | \$ 7,500 | \$ 294 | \$ 9,000 | \$ 1,500 | Per Egis FY22/23 Estimated Increase |
| 71 | Employee - Health & Dental Insurance | \$ 18,896 | \$ 25,195 | \$ 22,346 | \$ (2,849) | \$ 26,341 | \$ 3,995 | FL Blue \$2,195.08/Month |
| 72 | Employee - Reimbursement | \$ 95 | \$ 200 | \$ 200 | \$ - | \$ 200 | \$ - | BOS approved annual shoe stipend |
| 73 | Park Signs Maintenance/Replacement | \$ - | \$ - | \$ - | \$ - | \$ 750 | \$ 750 | BOS Request Estimate 5 parks |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|--|
| 74 | Stables Drinking Water Testing | \$ 260 | \$ 347 | \$ 205 | \$ (142) | \$ 205 | \$ - | |
| 75 | Equipment Maintenance & Repair | \$ 839 | \$ 1,119 | \$ 2,500 | \$ 1,381 | \$ 2,500 | \$ - | Tractor, trailer, kubota |
| 76 | Vehicle Maintenance | \$ 5,111 | \$ 6,815 | \$ 4,500 | \$ (2,315) | \$ 4,500 | \$ - | Based on actuals this year |
| 77 | Misc. Supplies | \$ 7,156 | \$ 9,541 | \$ 13,000 | \$ 3,459 | \$ 13,000 | \$ - | Staff tool purchases & equip, janitorial supplies |
| 78 | Meeting Room WiFi Service | \$ 773 | \$ 1,031 | \$ 1,164 | \$ 133 | \$ 1,164 | \$ - | Based on actuals \$97/month |
| 79 | Staff Cell Phones | \$ 908 | \$ 1,211 | \$ 1,300 | \$ 89 | \$ 1,300 | \$ - | New phones and Vz gov. plan |
| 80 | Building Repairs and Maintenance | \$ 280 | \$ 373 | \$ 4,000 | \$ 3,627 | \$ 4,000 | \$ - | |
| 81 | Dock Repairs and Maintenance | \$ - | \$ - | \$ 7,500 | \$ 7,500 | \$ 20,000 | \$ 12,500 | Dock/Ramp Repairs Laird Park Boat Ramp Repair Estimate \$20K |
| 82 | Contingency | | | | | | | |
| 83 | Miscellaneous Contingency | \$ 6,634 | \$ 8,845 | \$ 20,000 | \$ 11,155 | \$ 40,000 | \$ 20,000 | Added - \$10K Lake Saxon Park Playground Project Sidewalk |
| 84 | Capital Outlay | \$ 20,167 | \$ 26,889 | \$ 25,915 | \$ (974) | \$ 46,500 | \$ 20,585 | CIP 2022 F250 XL Maint.Truck \$46K, Resident Mailers Estimated \$500 |
| 85 | | | | | | | | |
| 86 | Field Operations Subtotal | \$ 254,975 | \$ 336,029 | \$ 396,914 | \$ 60,885 | \$ 481,799 | \$ 84,885 | |
| 87 | | | | | | | | |
| 88 | Contingency for County TRIM Notice | | | | | | | |
| 88 | | | | | | | | |
| 89 | TOTAL EXPENDITURES | \$ 334,281 | \$ 437,801 | \$ 511,070 | \$ 73,269 | \$ 595,279 | \$ 84,209 | |
| 90 | | | | | | | | |
| 91 | EXCESS OF REVENUES OVER EXPENDITURES | \$ 183,289 | \$ 80,551 | \$ - | \$ 80,551 | \$ - | \$ - | |
| 92 | | | | | | | | |

**Proposed Budget
Lake Padgett ISD
Reserve Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|---|-------------------------|---|----------|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 25 | \$ 25 | \$ - | \$ 25 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 50,000 | \$ - | |
| 7 | | | | | | | | |
| 8 | TOTAL REVENUES | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ 25 | \$ 50,000 | \$ - | |
| 9 | | | | | | | | |
| 10 | TOTAL REVENUES AND BALANCE FORWARD | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ 25 | \$ 50,000 | \$ - | |
| 11 | | | | | | | | |
| 12 | EXPENDITURES | | | | | | | |
| 13 | | | | | | | | |
| 14 | Contingency | | | | | | | |
| 15 | Capital Reserves | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ (25) | \$ 50,000 | \$ - | |
| 16 | | | | | | | | |
| 17 | TOTAL EXPENDITURES | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ (25) | \$ 50,000 | \$ - | |
| 18 | | | | | | | | |
| 19 | EXCESS OF REVENUES OVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 20 | | | | | | | | |

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2022/2023 O&M ASSESSMENT SCHEDULE

| | | |
|----------------------------|----|---------------------|
| 2022/2023 O&M Budget | | \$645,279.00 |
| Collection Costs @: | 2% | \$13,729.34 |
| Early Payment Discounts @: | 4% | \$27,458.68 |
| 2022/2023 Total: | | <u>\$686,467.02</u> |

| | |
|----------------------|--------------------|
| 2021/2022 O&M Budget | \$561,070.00 |
| 2022/2023 O&M Budget | \$645,279.00 |
| Total Difference: | <u>\$84,209.00</u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--|-----------------------------------|------------------|-------------------------------------|---------------|
| | <u>2021/2022</u> | <u>2022/2023</u> | <u>\$</u> | <u>%</u> |
| Operations/Maintenance - Single Family | \$572.82 | \$658.80 | \$85.98 | 15.01% |
| Total | <u>\$572.82</u> | <u>\$658.80</u> | <u>\$85.98</u> | <u>15.01%</u> |

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2022/2023 O&M ASSESSMENT SCHEDULE

| | | |
|---------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$645,279.00 |
| COLLECTION COSTS @ | 2.0% | \$13,729.34 |
| EARLY PAYMENT DISCOUNTS @ | 4.0% | \$27,458.68 |
| TOTAL O&M ASSESSMENT | | <u>\$686,467.02</u> |

| LU | LOT SIZE | UNITS ASSESSED O&M | ALLOCATION OF O&M ASSESSMENT | | |
|----|---------------|-----------------------|------------------------------|----------------|------------------|
| | | | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's |
| | Single Family | 1042 | 1.00 | 1042.00 | 100.00% |
| | | <u>1042</u> | | <u>1042.00</u> | <u>100.00%</u> |

| PER LOT ANNUAL ASSESSMENT | |
|-------------------------------|-----------------------------|
| <u>O&M</u> ⁽¹⁾ | <u>TOTAL</u> ⁽²⁾ |
| \$658.80 | \$658.80 |

| | |
|---|----------------------|
| LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%) | <u>(\$41,188.02)</u> |
| Net Revenue to be Collected | <u>\$645,279.00</u> |

(1) This assessment table reflects an equal per unit O&M assessment.

(2) Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$50.00 maximum per meeting within an annual cap of \$1,200.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.



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Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Miscellaneous Mailings: The District could incur this expense throughout the year for correspondence mailed to the homeowners of the District.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, and lift station pumps etc.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.



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Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Stormwater Assessment: The assessment fee is imposed by the Pasco County for stormwater services benefiting from property located within the County.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes for the control of nuisance plant and algae species.

Fish Stocking: The District may incur expenses to maintain the lakes by stocking fish in the lakes throughout the parks & recreational areas within the District's boundaries as the District determines necessary in conjunction with FL Fish & Wildlife.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs.

Property Insurance: The District will incur fees to insure items owned by the District for its property needs.

Special Events Insurance: The District may incur additional insurance expenses for special events conducted throughout the year.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, and mulch.

Tree Trimming Services: The District may incur expenditures to maintain trees within the District's boundaries as the District determines necessary.

Irrigation Maintenance & Repairs: The District will incur expenditures related to the maintenance and repairs of the irrigation systems.

General Repairs & Maintenance: The District may have facilities that required various supplies to operate.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Gate Maintenance: Any expenses related to the ongoing repairs and maintenance of gates access control system, access control system, access cards, gates, and gate cameras owned by the District.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the lakes & recreational facilities. This also includes holiday bonus if any as determined by the Board.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.



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Employee – Health & Dental Insurance: Fees related to obtaining health and dental insurance.

Employee – Reimbursement: If approved by the Board, each employee is reimbursed for the purchase of work shoes not to exceed \$100.00.

Park Signs Maintenance & Repair: The District may incur expenditures to maintain or repair District park signs.

Equipment Maintenance & Repair: Any expense incurred that is related to maintenance and repairs of District machinery.

Vehicle Maintenance: Any expense incurred that is related vehicle maintenance of the District.

Miscellaneous Supplies: The District may incur expenses to maintain its recreation facilities.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities and staff cell phone.

Building Repairs & Maintenance: The District may incur expenses related to District building repair and maintenance.

Dock Repairs and Maintenance: The District may incur expenses related to repair and maintenance of docks.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as District facilities, athletic courts, roads, etc.



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Tab 5

RESOLUTION 2022-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Lake Padgett Estates Independent Special District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Pasco, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit "A,"** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit "B,"** and to certify the portion of the Assessment Roll related to certain developed property ("**Tax Roll Property**") to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property ("**Direct Collect Property**"), all as set forth in **Exhibit "B;"** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE PADGETT ESTATES INDEPENDENT SPECIAL DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit "A"** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits "A" and "B,"** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits "A" and "B."** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits "A" and "B."**

B. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 18th day of August 2022

ATTEST:

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT**

Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budgets for Fiscal Year 2022/2023

Exhibit B: Assessment Roll Notice

Exhibit A:

Adopted Budgets for Fiscal Year 2022/2023



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Lake Padgett Estates Independent Special District

Lakepadgettisd.org

**Proposed
Budget for Fiscal
Year 2022/2023**

Presented by: Rizzetta & Company, Inc.

**5844 Old Pasco Road
Suite 100
Wesley Chapel, Florida 33544
Phone: 813-994-1001**

rizzetta.com

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**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|--|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 32 | \$ 32 | \$ - | \$ 32 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll | \$ 515,192 | \$ 515,192 | \$ 511,070 | \$ 4,122 | \$ 595,279 | \$ 84,209 | |
| 7 | Other Miscellaneous Revenues | | | | | | | |
| 8 | Rental Revenues - Stables | \$ 1,682 | \$ 2,243 | \$ - | \$ 2,243 | \$ - | \$ - | |
| 9 | Gate Access Card Revenues | \$ 664 | \$ 885 | \$ - | \$ 885 | \$ - | \$ - | |
| 10 | | | | | | | | |
| 11 | TOTAL REVENUES | \$ 517,570 | \$ 518,352 | \$ 511,070 | \$ 7,282 | \$ 595,279 | \$ 84,209 | plus \$50K for reserves - total \$645,279 |
| 12 | | | | | | | | |
| 13 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 14 | | | | | | | | |
| 15 | Legislative | | | | | | | |
| 16 | Supervisor Fees | \$ 1,800 | \$ 2,400 | \$ 3,500 | \$ 1,100 | \$ 3,000 | \$ (500) | \$50 per Supervisor @ 12 mtgs per year |
| 17 | Financial & Administrative | | | | | | | |
| 18 | Administrative Services | \$ 4,575 | \$ 6,100 | \$ 6,100 | \$ - | \$ 6,100 | \$ - | No Change FY 2022-2023 |
| 19 | District Management | \$ 20,813 | \$ 27,751 | \$ 27,750 | \$ (1) | \$ 27,750 | \$ - | No Change FY 2022-2023 |
| 20 | District Engineer | \$ 5,341 | \$ 7,121 | \$ 15,000 | \$ 7,879 | \$ 15,000 | \$ - | Confirmed DE |
| 21 | Tax Collector /Property Appraiser Fees | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 150 | \$ - | |
| 22 | Assessment Roll | \$ 5,250 | \$ 5,250 | \$ 5,250 | \$ - | \$ 5,250 | \$ - | No Change FY 2022-2023 |
| 23 | Accounting Services | \$ 13,875 | \$ 18,500 | \$ 18,500 | \$ - | \$ 18,500 | \$ - | No Change FY 2022-2023 |
| 24 | Auditing Services | \$ 3,400 | \$ 3,400 | \$ 3,400 | \$ - | \$ 4,000 | \$ 600 | Grau & Associates per contract Needs to renew for FY 22/23 Estimate 4K |
| 25 | Miscellaneous Mailings | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 2 Resident Letter Mailers + Other letters |
| 26 | Supervisor - Workers Comp | \$ - | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ - | Per Egis Estimate |
| 27 | Public Officials Liability Insurance | \$ 3,108 | \$ 3,108 | \$ 3,256 | \$ 148 | \$ 3,730 | \$ 474 | Per Egis Estimate |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|--|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 28 | Legal Advertising | \$ 483 | \$ 644 | \$ 1,000 | \$ 356 | \$ 1,000 | \$ - | |
| 29 | Dues, Licenses & Fees | \$ 224 | \$ 299 | \$ 500 | \$ 201 | \$ 500 | \$ - | DEO & Pasco CO Health Dept LP Riding Club, Frank George Park |
| 30 | Website Hosting, Maintenance, Backup (and Email) | \$ 3,248 | \$ 4,331 | \$ 7,500 | \$ 3,169 | \$ 4,000 | \$ (3,500) | Rizzetta Tech & Campus Suite Contracts |
| 31 | Legal Counsel | | | | | | | |
| 32 | District Counsel | \$ 17,039 | \$ 22,719 | \$ 20,000 | \$ (2,719) | \$ 22,250 | \$ 2,250 | Based on actuals this year |
| 33 | | | | | | | | |
| 34 | Administrative Subtotal | \$ 79,306 | \$ 101,772 | \$ 114,156 | \$ 12,384 | \$ 113,480 | \$ (676) | |
| 35 | | | | | | | | |
| 36 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 37 | | | | | | | | |
| 38 | Security Operations | | | | | | | |
| 39 | Security Services and Patrols | \$ 53,973 | \$ 71,964 | \$ 65,000 | \$ (6,964) | \$ 68,000 | \$ 3,000 | Contract \$5,184 mthly x 12 months = \$62,208 + Extra Community Events & Holiday Shifts = \$66,050 Ave FY 21/22 Estimated 3% increase |
| 40 | Electric Utility Services | | | | | | | |
| 41 | Utility Services | \$ 10,059 | \$ 13,412 | \$ 9,500 | \$ (3,912) | \$ 18,028 | \$ 8,528 | Actuals 21-22 + Estimated Increase |
| 42 | Garbage/Solid Waste Control Services | | | | | | | |
| 43 | Garbage - Parks | \$ 3,513 | \$ 4,684 | \$ 5,088 | \$ 404 | \$ 5,241 | \$ 153 | Republic Services Contract + Estimated Increase |
| 44 | Solid Waste Assessment | \$ 3,580 | \$ 3,580 | \$ 3,226 | \$ (354) | \$ 3,580 | \$ 354 | FY22/23 With Estimated Increase |
| 45 | Water-Sewer Combination Services | | | | | | | |
| 46 | Utility Services | \$ 379 | \$ 505 | \$ 500 | \$ (5) | \$ 550 | \$ 50 | FY22/23 With Estimated Increase |
| 47 | Stormwater Control | | | | | | | |
| 48 | Stormwater Assessment | \$ 1,085 | \$ 1,085 | \$ 520 | \$ (565) | \$ 1,194 | \$ 674 | FY 22/23 With Estimated Increase |
| 49 | Aquatic Maintenance | \$ 5,684 | \$ 7,579 | \$ 20,000 | \$ 12,421 | \$ 20,000 | \$ - | Lake maint/Lakes beach water testing/canal maint |
| 50 | Fish Stocking | \$ - | \$ - | \$ 17,500 | \$ 17,500 | \$ 17,500 | \$ - | Estimated fish stocking annually |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 51 | Other Physical Environment | | | | | | | |
| 52 | General Liability Insurance | \$ 4,239 | \$ 4,239 | \$ 4,445 | \$ 206 | \$ 5,590 | \$ 1,145 | Egis Estimate Includes New Truck Premium |
| 53 | Property Insurance | \$ 10,210 | \$ 10,210 | \$ 10,520 | \$ 310 | \$ 12,560 | \$ 2,040 | Egis Estimate Includes New Truck Premium |
| 54 | Special Event Insurance | \$ 405 | \$ 405 | \$ - | \$ (405) | \$ 1,458 | \$ 1,458 | Egis Estimate 3-Events |
| 55 | Landscape Maintenance | \$ 1,225 | \$ 1,633 | \$ 5,000 | \$ 3,367 | \$ 2,500 | \$ (2,500) | |
| 56 | Tree Trimming Services | \$ 4,050 | \$ 5,400 | \$ 7,000 | \$ 1,600 | \$ 12,000 | \$ 5,000 | Increased Storm damage & tree work |
| 57 | Irrigation Maintenance & Repairs | \$ 132 | \$ 176 | \$ 500 | \$ 324 | \$ 500 | \$ - | |
| 58 | General Repairs and Maintenance | \$ - | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ - | Various park items to complete |
| 59 | Landscape - Mulch | \$ 2,250 | \$ 3,000 | \$ 7,250 | \$ 4,250 | \$ 7,250 | \$ - | Add'l qty ADA in playgrounds + Lake Saxon Project |
| 60 | Landscape Replacement Plants, Shrubs, Trees | \$ - | \$ - | \$ 1,500 | \$ 1,500 | \$ 1,000 | \$ (500) | |
| 61 | Road & Street Facilities | | | | | | | |
| 62 | Gate Phone | \$ 5,447 | \$ 7,263 | \$ 8,000 | \$ 737 | \$ 8,150 | \$ 150 | Average \$679 month |
| 63 | Gate Access Control System | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | Card reader |
| 64 | Resident ID Cards | \$ 475 | \$ 633 | \$ 750 | \$ 117 | \$ 550 | \$ (200) | |
| 65 | Gate Maintenance | \$ 5,927 | \$ 7,903 | \$ 7,500 | \$ (403) | \$ 11,270 | \$ 3,770 | Spent \$5634 through 6 Months-Trend |
| 66 | Gate Cameras | \$ 765 | \$ 1,020 | \$ 760 | \$ (260) | \$ 960 | \$ 200 | Based on actuals this year |
| 67 | Parks & Recreation | | | | | | | |
| 68 | Employee - Salaries | \$ 71,944 | \$ 95,925 | \$ 98,500 | \$ 2,575 | \$ 99,960 | \$ 1,460 | Maintenance Staff Raise + Holiday Bonus + Ave OT \$2,500 + \$350 Annual IRS/ADP Pretax Medical Compliance |
| 69 | Employee - P/R Taxes | \$ 4,981 | \$ 6,641 | \$ 7,725 | \$ 1,084 | \$ 8,498 | \$ 773 | Per ADP FY22/23 Estimated Increase |
| 70 | Employee - Workers Comp | \$ 3,533 | \$ 7,206 | \$ 7,500 | \$ 294 | \$ 9,000 | \$ 1,500 | Per Egis FY22/23 Estimated Increase |
| 71 | Employee - Health & Dental Insurance | \$ 18,896 | \$ 25,195 | \$ 22,346 | \$ (2,849) | \$ 26,341 | \$ 3,995 | FL Blue \$2,195.08/Month |
| 72 | Employee - Reimbursement | \$ 95 | \$ 200 | \$ 200 | \$ - | \$ 200 | \$ - | BOS approved annual shoe stipend |
| 73 | Park Signs Maintenance/Replacement | \$ - | \$ - | \$ - | \$ - | \$ 750 | \$ 750 | BOS Request Estimate 5 parks |

**Proposed Budget
Lake Padgett ISD
General Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|--|-------------------------|---|---|
| 74 | Stables Drinking Water Testing | \$ 260 | \$ 347 | \$ 205 | \$ (142) | \$ 205 | \$ - | |
| 75 | Equipment Maintenance & Repair | \$ 839 | \$ 1,119 | \$ 2,500 | \$ 1,381 | \$ 2,500 | \$ - | Tractor, trailer, kubota |
| 76 | Vehicle Maintenance | \$ 5,111 | \$ 6,815 | \$ 4,500 | \$ (2,315) | \$ 4,500 | \$ - | Based on actuals this year |
| 77 | Misc. Supplies | \$ 7,156 | \$ 9,541 | \$ 13,000 | \$ 3,459 | \$ 13,000 | \$ - | Staff tool purchases & equip, janitorial supplies |
| 78 | Meeting Room WiFi Service | \$ 773 | \$ 1,031 | \$ 1,164 | \$ 133 | \$ 1,164 | \$ - | Based on actuals \$97/month |
| 79 | Staff Cell Phones | \$ 908 | \$ 1,211 | \$ 1,300 | \$ 89 | \$ 1,300 | \$ - | New phones and Vz gov. plan |
| 80 | Building Repairs and Maintenance | \$ 280 | \$ 373 | \$ 4,000 | \$ 3,627 | \$ 4,000 | \$ - | |
| 81 | Dock Repairs and Maintenance | \$ - | \$ - | \$ 7,500 | \$ 7,500 | \$ 20,000 | \$ 12,500 | Dock/Ramp Repairs Laird Park Boat Ramp Repair Estimate \$20K |
| 82 | Contingency | | | | | | | |
| 83 | Miscellaneous Contingency | \$ 6,634 | \$ 8,845 | \$ 20,000 | \$ 11,155 | \$ 40,000 | \$ 20,000 | Added - \$10K Lake Saxon Park Playground Project Sidewalk |
| 84 | Capital Outlay | \$ 20,167 | \$ 26,889 | \$ 25,915 | \$ (974) | \$ 46,500 | \$ 20,585 | CIP 2022 F250 XL Maint.Truck \$46K, Resident Mailers Estimated \$500 |
| 85 | | | | | | | | |
| 86 | Field Operations Subtotal | \$ 254,975 | \$ 336,029 | \$ 396,914 | \$ 60,885 | \$ 481,799 | \$ 84,885 | |
| 87 | | | | | | | | |
| 88 | Contingency for County TRIM Notice | | | | | | | |
| 88 | | | | | | | | |
| 89 | TOTAL EXPENDITURES | \$ 334,281 | \$ 437,801 | \$ 511,070 | \$ 73,269 | \$ 595,279 | \$ 84,209 | |
| 90 | | | | | | | | |
| 91 | EXCESS OF REVENUES OVER EXPENDITURES | \$ 183,289 | \$ 80,551 | \$ - | \$ 80,551 | \$ - | \$ - | |
| 92 | | | | | | | | |

**Proposed Budget
Lake Padgett ISD
Reserve Fund
Fiscal Year 2022/2023**

| | Chart of Accounts Classification | Actual YTD through 06/30/22 | Projected Annual Totals 2021/2022 | Annual Budget for 2021/2022 | Projected Budget variance for 2021/2022 | Budget for 2022/2023 | Budget Increase (Decrease) vs 2021/2022 | Comments |
|----|---|-----------------------------------|--|-----------------------------------|---|-------------------------|---|----------|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | Interest Earnings | | | | | | | |
| 4 | Interest Earnings | \$ 25 | \$ 25 | \$ - | \$ 25 | \$ - | \$ - | |
| 5 | Special Assessments | | | | | | | |
| 6 | Tax Roll | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ - | \$ 50,000 | \$ - | |
| 7 | | | | | | | | |
| 8 | TOTAL REVENUES | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ 25 | \$ 50,000 | \$ - | |
| 9 | | | | | | | | |
| 10 | TOTAL REVENUES AND BALANCE FORWARD | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ 25 | \$ 50,000 | \$ - | |
| 11 | | | | | | | | |
| 12 | EXPENDITURES | | | | | | | |
| 13 | | | | | | | | |
| 14 | Contingency | | | | | | | |
| 15 | Capital Reserves | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ (25) | \$ 50,000 | \$ - | |
| 16 | | | | | | | | |
| 17 | TOTAL EXPENDITURES | \$ 50,025 | \$ 50,025 | \$ 50,000 | \$ (25) | \$ 50,000 | \$ - | |
| 18 | | | | | | | | |
| 19 | EXCESS OF REVENUES OVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 20 | | | | | | | | |

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2022/2023 O&M ASSESSMENT SCHEDULE

| | | |
|----------------------------|----|---------------------|
| 2022/2023 O&M Budget | | \$645,279.00 |
| Collection Costs @: | 2% | \$13,729.34 |
| Early Payment Discounts @: | 4% | \$27,458.68 |
| 2022/2023 Total: | | <u>\$686,467.02</u> |

| | |
|----------------------|---------------------------|
| 2021/2022 O&M Budget | \$561,070.00 |
| 2022/2023 O&M Budget | <u>\$645,279.00</u> |
| Total Difference: | <u><u>\$84,209.00</u></u> |

| | <u>PER UNIT ANNUAL ASSESSMENT</u> | | <u>Proposed Increase / Decrease</u> | |
|--|-----------------------------------|------------------|-------------------------------------|---------------|
| | <u>2021/2022</u> | <u>2022/2023</u> | <u>\$</u> | <u>%</u> |
| Operations/Maintenance - Single Family | \$572.82 | \$658.80 | \$85.98 | 15.01% |
| Total | <u>\$572.82</u> | <u>\$658.80</u> | <u>\$85.98</u> | <u>15.01%</u> |

LAKE PADGETT ESTATES INDEPENDENT SPECIAL DISTRICT

FISCAL YEAR 2022/2023 O&M ASSESSMENT SCHEDULE

| | | |
|---------------------------|------|---------------------|
| TOTAL O&M BUDGET | | \$645,279.00 |
| COLLECTION COSTS @ | 2.0% | \$13,729.34 |
| EARLY PAYMENT DISCOUNTS @ | 4.0% | \$27,458.68 |
| TOTAL O&M ASSESSMENT | | <u>\$686,467.02</u> |

| LU | LOT SIZE | UNITS ASSESSED | | ALLOCATION OF O&M ASSESSMENT | | |
|---|---------------|----------------|------------|------------------------------|----------------|---------------------|
| | | O&M | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET |
| | Single Family | 1042 | 1.00 | 1042.00 | 100.00% | \$686,467.02 |
| | | <u>1042</u> | | <u>1042.00</u> | <u>100.00%</u> | <u>\$686,467.02</u> |
| LESS: Pasco County Collection Costs (2%) and Early Payment Discounts (4%) | | | | | | (\$41,188.02) |
| Net Revenue to be Collected | | | | | | <u>\$645,279.00</u> |

| PER LOT ANNUAL ASSESSMENT | |
|-------------------------------|-----------------------------|
| <u>O&M</u> ⁽¹⁾ | <u>TOTAL</u> ⁽²⁾ |
| \$658.80 | \$658.80 |

(1) This assessment table reflects an equal per unit O&M assessment.

(2) Annual assessment that will appear on November 2022 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$50.00 maximum per meeting within an annual cap of \$1,200.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.



Rizzetta & Company

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Miscellaneous Mailings: The District could incur this expense throughout the year for correspondence mailed to the homeowners of the District.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, and lift station pumps etc.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.



Rizzetta & Company

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Stormwater Assessment: The assessment fee is imposed by the Pasco County for stormwater services benefiting from property located within the County.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes for the control of nuisance plant and algae species.

Fish Stocking: The District may incur expenses to maintain the lakes by stocking fish in the lakes throughout the parks & recreational areas within the District's boundaries as the District determines necessary in conjunction with FL Fish & Wildlife.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs.

Property Insurance: The District will incur fees to insure items owned by the District for its property needs.

Special Events Insurance: The District may incur additional insurance expenses for special events conducted throughout the year.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, and mulch.

Tree Trimming Services: The District may incur expenditures to maintain trees within the District's boundaries as the District determines necessary.

Irrigation Maintenance & Repairs: The District will incur expenditures related to the maintenance and repairs of the irrigation systems.

General Repairs & Maintenance: The District may have facilities that required various supplies to operate.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Gate Maintenance: Any expenses related to the ongoing repairs and maintenance of gates access control system, access control system, access cards, gates, and gate cameras owned by the District.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the lakes & recreational facilities. This also includes holiday bonus if any as determined by the Board.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.



Rizzetta & Company

Employee – Health & Dental Insurance: Fees related to obtaining health and dental insurance.

Employee – Reimbursement: If approved by the Board, each employee is reimbursed for the purchase of work shoes not to exceed \$100.00.

Park Signs Maintenance & Repair: The District may incur expenditures to maintain or repair District park signs.

Equipment Maintenance & Repair: Any expense incurred that is related to maintenance and repairs of District machinery.

Vehicle Maintenance: Any expense incurred that is related vehicle maintenance of the District.

Miscellaneous Supplies: The District may incur expenses to maintain its recreation facilities.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities and staff cell phone.

Building Repairs & Maintenance: The District may incur expenses related to District building repair and maintenance.

Dock Repairs and Maintenance: The District may incur expenses related to repair and maintenance of docks.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



Rizzetta & Company

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as District facilities, athletic courts, roads, etc.



Rizzetta & Company

Exhibit B:
Assessment Roll

Assessment Roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, FL Statutes.

Tab 6

RESOLUTION 2022-06

**A RESOLUTION OF THE LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT ADOPTING THE
ANNUAL MEETING SCHEDULE FOR FISCAL YEAR
2022/2023**

WHEREAS, the Lake Padgett Estates Independent Special District (the "District") is a local unit of special-purpose government organized and situated entirely within Pasco County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2022/2023 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT**

1. The Fiscal Year 2022/2023 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 18th day of August 2022.

ATTEST:

**LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT**

Secretary / Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT "A"
BOARD OF SUPERVISORS' MEETING DATES
LAKE PADGETT ESTATES
INDEPENDENT SPECIAL DISTRICT
FISCAL YEAR 2022/2023

October 20, 2022
November 17, 2022
December 15, 2022
January 19, 2023
February 16, 2023
March 16, 2023
April 20, 2023
May 18, 2023
June 15, 2023
July 20, 2023
August 17, 2023
September 21, 2023

All meetings will convene at 6:30 p.m.at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Tab 7



06//30/2022

Proposal Calculations

Good morning.

Glad to hear that the Board is consider continuing service with SSC. We are excited to provide premium service to your community.

Looking at the new proposed Option #1 compared to the current security proposal, for the for-security services, LPE is looking at an annual cost savings of about \$8,640.00. Almost a 46% decrease in cost for the reduced coverage, but still maintain a secure security presence for your community for the entire year. This option still helps your residents to feel some comfort in safety and security on the weekends for their guest and families.

Thank you again for a fantastic partnership with Rosetta and Company & Lake Padgett Estates.

This calculation was based on previous year's average hours of service.

Cpt. M Dillard

Tab 8

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

LAKE PADGETT INDEPENDENT SPECIAL DISTRICT

The regular meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District was held on **Thursday, June 16, 2022, at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639.

Present and constituting a quorum:

| | |
|-----------------|--|
| Steve Yarbrough | Board Supervisor, Chair |
| Larry Dunleavy | Board Supervisor, Assistant Secretary |
| Justin Andrews | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|--------------|---|
| Lynn Hayes | District Manager, Rizzetta & Company, Inc. |
| John Mueller | District Engineer, Landis Evans & Partner |
| Tim Hayes | District Counsel, Law Offices of Tim G. Hayes |

| | |
|----------|---------|
| Audience | Present |
|----------|---------|

FIRST ORDER OF BUSINESS

Roll Call

Mr. Lynn Hayes performed roll call and confirmed that a quorum was met.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

A resident requested additional keys for the stables meeting room which the Board approved. There was discussion about hydrilla plant material and treatments in lakes, and fish stocking.

FOURTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

Mr. John Mueller presented the District Engineer's report. He provided an update on the Lake Saxon Playground Project and reviewed the walkway permit requirements. The District Engineer will provide a quote for asphalt versus concrete for the walkway for the Lake Saxon Playground Project.

51
52 **B. Maintenance Supervisor**

53 Mr. Lynn Hayes provided the Maintenance Supervisor's report and asked if there
54 were any questions. The Board tabled the CMH Exteriors quote and requested the
55 Maintenance Supervisor provide a second quote to remove the 50-foot Laurel Oak
56 tree removal at East Lake Park.
57

58 **C. District Counsel**

59 Mr. Tim Hayes gave his report and provided an update regarding the staggered
60 terms process and progress he has made and referenced the Resolution. Mr. Tim
61 Hayes agreed to provide the letter he sent to the State Representatives to post on
62 the Lake Padgett Independent Special District website. He also encouraged the
63 Board and residents to contact the State Representative that they put staggered
64 Board terms on their next agenda for consideration.
65

66 **D. District Manager**

67 Mr. Lynn Hayes presented his report to the Board and announced that the next
68 regular meeting will be on July 21, 2022, at 6:30 p.m. at the Lake Padgett Estates
69 Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL
70 34639. He reminded the Board the Next General Election for all Board Members,
71 and their terms expire: November 8, 2022. He also indicated the General
72 Election Qualifying Period is Noon, June 13, 2022 – Noon, June 17, 2022, and to
73 submit paperwork to the Pasco County Supervisors Elections Office. He also
74 informed the Board the Final Budget will be presented on August 18, 2022.
75

76 **FIFTH ORDER OF BUSINESS**

**Discussion of Roadway Connection to
the Lake Padgett Estates Independent
Special District**

77
78
79
80 Mr. Tim Hayes discussed this with the Board of Supervisors and will provide an
81 update on this possible roadway connection to the Lake Padgett Estates Independent
82 Special District if there is a contract in place for this.
83

84 **SIXTH ORDER OF BUSINESS**

**Consideration of Stealth Security
Quotes**

85
86
87 The Board discussed the proposals and the Chair suggested hiring an additional
88 staff member in house either part time or full time. They also discussed the staffing hours
89 and coverage of vacation times. The Board requested the District Manager contact Stealth
90 Security and request a written memo to show the District's current contract cost for their
91 services and the cost of option one on the proposal option to show the cost savings.
92

93 **SEVENTH ORDER OF BUSINESS**

**Consideration of the Minutes from Board
of Supervisors Meeting Held on May 19,
2022**

94
95
96
97 Mr. Lynn Hayes presented the Board of Supervisors meeting minutes from the May 19,
98 2022, meeting and asked if there were any changes or corrections. There was none.
99

On a Motion by Assistant Secretary Andrews, seconded by Chair Yarbrough, with all in favor, the Board of Supervisors approved the Board of Supervisors meeting minutes, as presented, from May 19, 2022, for the Lake Padgett Estates Independent Special District.

EIGHTH ORDER OF BUSINESS

**Consideration of the Operation and
Maintenance Expenditures for May 2022**

Mr. Lynn Hayes presented the Operation and Maintenance Expenditures for May 2022.

On a Motion by Assistant Secretary Dunleavy, seconded by Assistant Secretary Andrews, with all in favor, the Board of Supervisors ratified the Operation and Maintenance Expenditures for May 2022 (\$32,597.25), for the Lake Padgett Estates Independent Special District.

NINTH ORDER OF BUSINESS

Supervisor Requests

The Board would like discussion of the long-term management treatment plan for lake vegetation and will consider assigning a Board member to each lake and possibly form a committee. The Board discussed park gate access card options to get in and out of the parks.

TENTH ORDER OF BUSINESS

Adjournment

Mr. Lynn Hayes stated that if there was no further business to come before the Board then a motion to adjourn would be in order.

On a Motion by Assistant Secretary Andrews, seconded by Chair Yarbrough, with all in favor, the Board of Supervisors adjourned the meeting at 8:07 p.m., for the Lake Padgett Estates Independent Special District.

Assistant Secretary/Secretary

Chair/Vice Chair

Tab 9

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.

LAKE PADGETT INDEPENDENT SPECIAL DISTRICT

The informational meeting of the Board of Supervisors of Lake Padgett Estates Independent Special District was held on **Thursday, July 21, 2022, at 6:30 p.m.** at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639. This was an informational meeting because quorum was not established by the Board.

Present:

Pam Carr

Board Supervisor, Vice Chair

Justin Andrews

Board Supervisor, Assistant Secretary

Also present were:

Lynn Hayes

District Manager, Rizzetta & Company, Inc.

John Mueller

District Engineer, Landis Evans & Partner

Tim Hayes

District Counsel, Law Offices of Tim G. Hayes

Steve Rowell

Maintenance Supervisor

Audience

Present

FIRST ORDER OF BUSINESS

Roll Call

Mr. Lynn Hayes performed roll call and confirmed that a quorum was met.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

There was discussion with residents about the Fiscal Year 2022/2023 Budget. Mr. Hayes informed them how to access the information on the CDD website.

FOURTH ORDER OF BUSINESS

Staff Reports

A. District Engineer

Mr. John Mueller presented the District Engineer's report. He provided vendor quotes costs for using the asphalt or concrete for the walkway at Lake Saxon Park. Mr. Steve Rowell asked about the possibility of using millings for the walkway. The District Engineer will check on this and report his findings at the August 18, 2022 meeting. The District Engineer also needs to provide a quote for asphalt versus

concrete for the walkway at the Lake Saxon Playground Project.

B. Maintenance Supervisor

Mr. Steve Rowell provided his report and asked if there were any questions. There were none.

This meeting was done out of order. The District Manager provided his report prior to District Counsel.

C. District Manager

Mr. Lynn Hayes presented his report to the Board and announced that the next regular meeting will be on August 18, 2022, at 6:30 p.m. at the Lake Padgett Estates Stables Meeting Room, located at 3614 Stable Ridge Lane, Land O' Lakes, FL 34639. He also reviewed the results of the 2nd quarter ADA website compliance audit report and informed the Board that the website passed in all areas of the audit. He also told the Board the Final Fiscal Year 2022/2023 Budget would be discussed at the August 18, 2022, meeting.

D. District Counsel

Mr. Tim Hayes presented his memo and exhibits and explained the history of the "Woodward Tract"/ Rain Forest Place. There was open discussion and questions asked by the residents and answered by District Counsel and the District Engineer. The District Engineer joined the presentation and explained the residents would be notified by Pasco County about the roadway connection project and this notice would provide the day/date of the Pasco County Commissioners meeting in Dade City. Mr. Tim Hayes recommended that the residents form a group and work with their County Commissioner and attend the County Commissioners meeting to share their concerns about the possible roadway connection project at Rain Forest Place. District Counsel also stated the resident group could point out that the bridge may not be capable of handling the large construction vehicles and that Rain Forest Place is the entrance/access road to Lake Padgett Park. The Pasco County mapper website shows that the "Woodward Tract" parcel is zones R-2 Residential. District Counsel and the District Engineer will provide updates about the roadway connection project at Rain Forest Place at the August 18, 2022, meeting.

FIFTH ORDER OF BUSINESS

Discussion of Treatment Plan for Lake Weeds

This was tabled until the August 18, 2022, meeting.

SIXTH ORDER OF BUSINESS

Adjournment

Mr. Lynn Hayes adjourned the informational meeting at 8:22 p.m.

Assistant Secretary/Secretary

Chair/Vice Chair

Tab 10

LAKE PADGETT ESTATES ISD

District Office · Wesley Chapel, Florida · (813) 994-1001
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.lakepadgettisd.org

Operation and Maintenance Expenditures June 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2022 through June 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$26,398.96**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

LAKE PADGETT ESTATES ISD

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|---------------------------------------|--------------|---------------------------------|--------------------------------------|----------------|
| ADP Payroll | CD829 | CD829 | PR FEES PPE 05/22/22 PD 06/03/22 | \$ 134.79 |
| ADP Payroll | CD830 | CD830 | PR PPE 06/05/22 PPD 06/10/22 | \$ 3,478.39 |
| ADP Payroll | CD831 | CD831 | PR FEES PPE 06/05/22 PD 06/17/22 | \$ 134.79 |
| ADP Payroll | CD832 | CD832 | PR PPE 06/19/22 PPD 06/24/22 | \$ 3,477.61 |
| Duke Energy | 20220627-1 | 9100 8816 3760 05/22 | 22140 Coldstream Rd 05/22 | \$ 153.35 |
| Florida Blue | 004468 | 75808297 | Health Insurance 06/15/22-07/15/22 | \$ 2,790.67 |
| Florida Department of Revenue | 004469 | 61-8018349567-4 05/22 | Sales & Use Tax 05/22 | \$ 16.03 |
| Frontier Communications of Florida | 20220613-1 | 210-043-0055- 021920-5 06/22 | 210-043-0055-021920-5 06/22 | \$ 775.35 |
| GLF Water Inc. | 004474 | 13214 | Monthly Service 05/22 | \$ 85.00 |
| Justin Andrews | 004476 | JA061622 | Board of Supervisor Meeting 06/16/22 | \$ 50.00 |
| Lawrence Dunleavy | 004477 | LD061622 | Board of Supervisor Meeting 06/16/22 | \$ 50.00 |
| Lowe's | 004471 | 99009294903 05/22 | Misc. Supplies 05/22 | \$ 60.48 |
| Republic Services #762 | 20220606-1 | 0762-003064702 | Waste Management Services 06/22 | \$ 524.20 |

LAKE PADGETT ESTATES ISD

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|--|---------------|----------------|---|----------------------------|
| Rizzetta & Company | 004466 | INV0000068686 | District Management Fees 06/22 | \$ 4,552.50 |
| Rogers' Dirt Works, Inc. | 004475 | 91384 | Playground Mulch for Various Parks 06/22 | \$ 2,250.00 |
| Southern Automated Access Services, LLC | 004467 | 11214 | HID Proximity Clamshell Cards 05/22 | \$ 475.00 |
| Southern Automated Access Services, LLC | 004467 | 11215 | Gate Repair - Coldstream 05/22 | \$ 95.00 |
| Southern Automated Access Services, LLC | 004472 | 11244 | Gate Repair - Coldstream 05/22 | \$ 95.00 |
| Stealth Security Consultants LLC | 004473 | 1046-RC | Monthly Security Officer 07/22 | \$ 5,940.00 |
| Steven Allen Yarbrough | 004478 | SY061622 | Board of Supervisor Meeting 06/16/22 | \$ 50.00 |
| Timothy G. Hayes & Associates | 004470 | 305 | Legal Services 05/22 | \$ 1,110.00 |
| Verizon Wireless | ACH20220627-1 | 9908355454 | 842326036-00001 06/22 | \$ 100.80 |
| Report Total | | | | <u>\$ 26,398.96</u> |

LAKE PADGETT ESTATES ISD

District Office · Wesley Chapel, Florida · (813) 994-1001
Mailing Address - 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.lakepadgettisd.org

Operation and Maintenance Expenditures July 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2022 through July 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$28,870.03**

Approval of Expenditures:

_____ Chairperson
_____ Vice Chairperson
_____ Assistant Secretary

LAKE PADGETT ESTATES ISD

Paid Operation & Maintenance Expenditures

July 1, 2022 Through July 31, 2022

| Vendor Name | Check Number | Invoice Number | Invoice Description | Invoice Amount |
|---|--------------|--------------------------|--|----------------|
| ADP Payroll | CD833 | CD833 | PR FEES PPE 06/19/22 PD 07/01/22 | \$ 134.79 |
| ADP Payroll | CD834 | CD834 | Time & Attendance 06/22 | \$ 42.46 |
| ADP Payroll | CD835 | CD835 | PR PPE 07/03/22 PPD 07/08/22 | \$ 3,494.40 |
| ADP Payroll | CD837 | CD837 | PR FEES PPE 07/03/22 PD 07/15/22 | \$ 114.79 |
| ADP Payroll | CD838 | CD838 | PR PPE 07/17/22 PPD 07/22/22 | \$ 3,479.58 |
| ADP Payroll | CD839 | CD839 | Benefits Advantage Package 07/22 | \$ 20.00 |
| ADP Payroll | CD841 | CD841 | PR FEES PPE 07/17/22 PD 07/29/22 | \$ 114.79 |
| ADP Payroll | CD842 | CD842 | Time & Attendance 07/22 | \$ 42.46 |
| Duke Energy | 20220706-1 | 9300 0001 2893 05/22 | Summary Bill 05/22 | \$ 920.02 |
| Duke Energy | 20220728-1 | 9100 8816 3760 06/22 | 22140 Coldstream Rd 06/22 | \$ 166.49 |
| Florida Blue | 004481 | 75861016 | Health Insurance 07/15/22-08/15/22 | \$ 2,790.67 |
| Florida Department of Revenue | 004482 | 61-8018349567-4 06/22 | Sales & Use Tax 06/22 | \$ 17.34 |
| Florida Dept of Environmental Protection | 004486 | 072687 | Lake Padgett Park Current Year Fee Assessment 2022-2023 | \$ 50.00 |

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| Frontier Communications of Florida | 20220706-2 | 210-043-0055-021920-5 07/22 | 210-043-0055-021920-5 07/22 | \$ 775.35 |
| Frontier Communications of Florida | 20220706-3 | 813-995-2205-041420-5 06/22 | 813-995-2205-041420-5 06/22 | \$ 91.68 |
| GLF Water Inc. | 004483 | 13325 | Monthly Service 06/22 | \$ 85.00 |
| Justin Andrews | 004492 | JA072122 | Board of Supervisor Meeting 07/21/22 | \$ 50.00 |
| Lake Padgett ISD | CD836 | CD836 | Debit Card Replenishment | \$ 1,343.61 |
| Landis, Evans and Partners, Inc | 004489 | 1537-17 - 65 | Engineering Services 05/22 | \$ 693.75 |
| Landis, Evans and Partners, Inc | 004494 | 1537-17-66 | Engineering Services 06/22 | \$ 416.25 |
| Lowe's | 004487 | 99009294903 06/22 | Misc Supplies 06/22 | \$ 944.17 |
| Pam Carr | 004493 | PC072122 | Board of Supervisor Meeting 07/21/22 | \$ 50.00 |
| Pasco County Utilities | 004479 | 16802625 | #0361035 Civic Center Pkwy 06/22 | \$ 38.06 |
| Pasco Testing Lab and Sales, Inc. | 004485 | 18330 | Monthly Service 06/30 | \$ 100.00 |
| Republic Services #762 | 20220706-4 | 0762-003068841 | Waste Management Services 07/22 | \$ 444.20 |
| Rizzetta & Company | 004480 | INV0000069321 | District Management Fees 07/22 | \$ 4,552.50 |

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| Rizzetta & Company | 004488 | INV0000069649 | Mass Mail 07/22 | \$ 1,227.97 |
| Southern Automated Access Services, LLC | 004491 | 11486 | Gate Repair - Coldstream 05/22 | \$ 151.70 |
| Stealth Security Consultants LLC | 004490 | 1047-RC | Monthly Security Officer 08/22 | \$ 4,752.00 |
| Timothy G. Hayes & Associates | 004484 | 306 | Legal Services 06/22 | \$ 1,665.00 |
| Verizon Wireless | 20220726-1 | 9910665501 | 842326036-00001 07/22 | <u>\$ 101.00</u> |
| Report Total | | | | <u>\$ 28,870.03</u> |