

LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

District Office · Wesley Chapel, Florida (813) 944-1001
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
longlakecdd.org

May 22, 2023

**Board of Supervisors
Long Lake Reserve
Community
Development District**

REVISED AGENDA

Dear Board Members:

The Regular meeting of the Board of Supervisors' of the Long Lake Reserve Community Development District will be held on **Thursday, May 25, 2023 at 6:00 p.m.** at the Long Lake Reserve Amenity Center, located at 19617 Breynia Dr., Lutz, FL 33558. The following is the revised agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Presentation of Aquatic Service Report Tab 1
 - D. Landscape Report
 - E. Clubhouse Manager
 - i. Presentation of Clubhouse Report Tab 2
 - ii. Presentation of User Agreement Changes
 - iii. Consideration of Pressure Washing Proposal Tab 3
 - F. District Manager Tab 4**
- 4. BUSINESS ITEMS**
 - A. Announcement of Registered Voter Court Tab 5
 - B. Consideration of Lake Management Renewal Tab 6
 - C. Consideration of Resolution 2023-03; Approving Proposed FY 2023-2024 Budget & Setting Public Hearing Tab 7**
- 5. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors' Regular Meeting Held on April 27, 2023 Tab 8
 - B. Consideration of Operation and Maintenance Expenditures for April 2023 Tab 9
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,

Debby Wallace

Debby Wallace
Regional District Manager

Tab 7

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Long Lake Reserve Community Development District (“**District**”) prior to June 15, 2023, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: July 27, 2023

HOURL: 6:00 p.m.

LOCATION: Long Lake Reserve Amenity Center
19617 Brynia Drive
Lutz, Florida 33558

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Pasco County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 25th DAY OF MAY, 2023.

ATTEST:

**LONG LAKE RESERVE COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____

Its: _____

Exhibit A: Approved Proposed Budgets for Fiscal Year 2023/2024

Exhibit A:

Approved Proposed Budgets for Fiscal Year 2023/2024



Rizzetta & Company

Long Lake Reserve CDD

www.longlakecdd.org

Proposed Budget for Fiscal Year 2023/2024

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Rizzetta & Company

Proposed Budget
Long Lake Reserve Community Development District
General Fund
Fiscal Year 2023/2024

Chart of Accounts Classification	Actual YTD through 03/31/2023	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
REVENUES							
Interest	0	0	0				
Special Assessments							
Tax Roll	\$ 604,819	\$ 604,819	\$ 602,359	\$ 2,460	\$ 714,202	\$ 111,843	
Event Rental	\$ 1,285	\$ 3,084	\$ -	\$ 3,084	\$ -	\$ -	
TOTAL REVENUES	\$ 606,104	\$ 607,903	\$ 602,359	\$ 5,544	\$ 714,202	\$ 111,843	
EXPENDITURES - ADMINISTRATIVE							
Legislative							
Supervisor Fees	\$ 5,400	\$ 10,800	\$ 12,000	\$ 1,200	\$ 12,000	\$ -	5 paid board members for 12 meetings
Financial & Administrative							
Administrative Services	\$ 2,364	\$ 4,728	\$ 4,728	\$ -	\$ 4,965	\$ 237	
District Management	\$ 10,559	\$ 21,117	\$ 21,117	\$ -	\$ 22,173	\$ 1,056	
District Engineer	\$ 1,320	\$ 2,640	\$ 12,500	\$ 9,860	\$ 12,500	\$ -	
Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
Trustees Fees	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -	
Tax Collector/ Property Appraiser Fees	\$ -	\$ 150	\$ 150	\$ -	\$ 150	\$ -	
Assessment Roll	\$ 5,253	\$ 5,253	\$ 5,253	\$ -	\$ 5,516	\$ 263	
Financial & Revenue Collections	\$ 2,626	\$ 5,253	\$ 5,253	\$ -	\$ 5,516	\$ 263	
Accounting Services	\$ 9,456	\$ 18,911	\$ 18,911	\$ -	\$ 19,857	\$ 946	
Auditing Services	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	Contract with McDermitt Davis
Arbitrage Rebate Calculation	\$ -	\$ 450	\$ 450	\$ -	\$ 450	\$ -	
Public Officials Liability Insurance	\$ 2,733	\$ 2,733	\$ 3,913	\$ 1,180	\$ 3,913	\$ -	EGIS estimate
Legal Advertising	\$ 476	\$ 952	\$ 1,000	\$ 48	\$ 1,000	\$ -	
Bank Fees	\$ 53	\$ 106	\$ 150	\$ 44	\$ 175	\$ 25	
Dues, Licenses & Fees	\$ 175	\$ 375	\$ 375	\$ -	\$ 375	\$ -	
ADA Website Compliance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	
Website Hosting, Maintenance, Backup	\$ 2,148	\$ 3,200	\$ 1,200	\$ (2,000)	\$ 3,200	\$ 2,000	
Legal Counsel							
District Counsel	\$ 3,750	\$ 7,500	\$ 13,000	\$ 5,500	\$ 13,000	\$ -	
Administrative Subtotal	\$ 54,813	\$ 96,668	\$ 114,500	\$ 17,832	\$ 117,290	\$ 2,790	
EXPENDITURES - FIELD OPERATIONS							
Security Operations							
Security Camera Maintenance/Fees	\$ 1,813	\$ 3,626	\$ 2,000	\$ (1,626)	\$ 4,000	\$ 2,000	
Security Monitoring Services	\$ 2,880	\$ 5,760	\$ 6,500	\$ 740	\$ 6,500	\$ -	Securiteam - \$1,440 /qtr
Electric Utility Services		\$ -					
Utility Services - irrigation	\$ 3,569	\$ 7,138	\$ 1,000	\$ (6,138)	\$ 7,000	\$ 6,000	
Utility - Recreation Facilities	\$ 4,935	\$ 9,870	\$ 8,000	\$ (1,870)	\$ 10,000	\$ 2,000	
Street Lights	\$ 18,794	\$ 40,000	\$ 52,000	\$ 12,000	\$ 44,000	\$ (8,000)	Projected plus 10%.
Garbage/Solid Waste Control Services							
Garbage - Residential	\$ 26,460	\$ 55,895	\$ 53,000	\$ (2,895)	\$ 58,870	\$ 5,870	Based on updated contact w/Coastal
Solid Waste Assessment	\$ 382	\$ 382	\$ 500	\$ 118	\$ 500	\$ -	
Water-Sewer Combination Services							
Utility Services	\$ 9,241	\$ 18,482	\$ 10,000	\$ (8,482)	\$ 15,500	\$ 5,500	Based on current year projected.
Stormwater Control							
Aquatic Maintenance	\$ 5,001	\$ 10,002	\$ 10,000	\$ (2)	\$ 10,300	\$ 300	Solitude Contract +3% increase
Wetland Monitoring & Maintenance	\$ 5,200	\$ 24,000	\$ 24,000	\$ -	\$ 40,500	\$ 16,500	Horner existing plus new areas.
Stormwater System Maintenance	\$ -	\$ 500	\$ 2,000	\$ 1,500	\$ 2,000	\$ -	
Stormwater Assessment	\$ 721	\$ 720	\$ 800	\$ 80	\$ 800	\$ -	
Aquatic Plant Replacement	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	
Other Physical Environment							
General Liability Insurance	\$ 3,341	\$ 3,341	\$ 3,730	\$ 389	\$ 3,842	\$ 112	EGIS estimate
Property Insurance	\$ 23,521	\$ 23,521	\$ 25,350	\$ 1,829	\$ 35,281	\$ 9,931	EGIS estimate
Entry & Walls Maintenance	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	Power washing, landscape lighting repairs.
Landscape Maintenance	\$ 42,232	\$ 84,000	\$ 84,000	\$ -	\$ 89,500	\$ 5,500	Yellowstone \$6776.75/month + 10%
Irrigation Repairs & Maintenance	\$ 914	\$ 1,828	\$ 6,000	\$ 4,172	\$ 6,000	\$ -	
Holiday Decorations	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	Permanent lighting installed FY21/22
Well Maintenance	\$ 1,544	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
Landscape Replacement Plants, Shrubs,	\$ 6,276	\$ 12,552	\$ 5,000	\$ (7,552)	\$ 15,000	\$ 10,000	
Landscape - Mulch	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
Fire Ant Treatment	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ -	
Road & Street Facilities							
Sidewalk Repair & Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	Power washing and repairs.
Parking Lot Repair & Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	Power washing and repairs.
Parks & Recreation							
Employee - Amenity Staff	\$ 47,408	\$ 84,333	\$ 84,333	\$ -	\$ 93,623	\$ 9,290	Amenities Proposal
General Management & Oversight	\$ 5,400	\$ 10,800	\$ 10,800	\$ -	\$ 12,000	\$ 1,200	Amenities Proposal
Pool Permits	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
Pest Control	\$ 756	\$ 1,512	\$ 2,500	\$ 988	\$ 2,500	\$ -	HomeTeam - \$114.50/month + termite
Pool Service Contract	\$ 5,550	\$ 15,750	\$ 10,200	\$ (5,550)	\$ 20,400	\$ 10,200	Cooper Pools - new contract.
Facility A/C & Heating Maintenance &	\$ 468	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
Clubhouse Supplies	\$ 1,353	\$ 2,706	\$ 4,000	\$ 1,294	\$ 4,000	\$ -	
Clubhouse Maintenance & Repairs	\$ 4,417	\$ 8,834	\$ 5,000	\$ (3,834)	\$ 9,000	\$ 4,000	Based on current year projected.

Proposed Budget
Long Lake Reserve Community Development District
General Fund
Fiscal Year 2023/2024

Chart of Accounts Classification	Actual YTD through 03/31/2023	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
Clubhouse- Telephone, Fax, Internet	\$ 1,587	\$ 3,174	\$ 3,500	\$ 326	\$ 3,500	\$ -	
Clubhouse - Facility Janitorial Service	\$ 5,865	\$ 13,763	\$ 10,000	\$ (3,763)	\$ 15,796	\$ 5,796	Increased to 3x /week with Office Pride.
Pool Repairs	\$ 1,790	\$ 3,580	\$ 1,000	\$ (2,580)	\$ 4,000	\$ 3,000	
Furniture Repair/Replacement	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -	Indoor and Outdoor Furniture
Lighting Replacement	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
Playground Equipment Maintenance (inc.	\$ 1,507	\$ 3,014	\$ 3,000	\$ (14)	\$ 3,000	\$ -	Inspections (\$750/yr) plus maint/repairs.
Athletic/Park Court/Field Repairs	\$ 3,006	\$ 6,012	\$ 3,000	\$ (3,012)	\$ 6,000	\$ 3,000	
Trail/Bike Path Maintenance	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 6,000	\$ 1,000	Replenish shells - rotate ph1 & 2 each yr.
Dock Repairs and Maintenance	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
Access Control Maintenance & Repair	\$ 650	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	Gates and card readers.
Special Events							
Clubhouse Programs/Events	\$ 3,417	\$ 6,834	\$ 6,500	\$ (334)	\$ 7,500	\$ 1,000	
Contingency							
Miscellaneous Contingency	\$ 1,226	\$ 2,500	\$ 10,146	\$ 7,646	\$ 25,000	\$ 14,854	Unanticipated expenses.
Field Operations Subtotal	\$ 241,224	\$ 503,929	\$ 487,859	\$ (16,070)	\$ 596,912	\$ 109,053	
TOTAL EXPENDITURES	\$ 296,037	\$ 600,597	\$ 602,359	\$ 1,762	\$ 714,202	\$ 111,843	
EXCESS OF REVENUES OVER EXPENDITURES	\$ 310,067	\$ 7,306	\$ -	\$ 3,782	\$ -	\$ -	

Proposed Budget
Long Lake Reserve Community Development District
Reserve Fund
Fiscal Year 2023/2024

Chart of Accounts Classification	Annual Budget for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023
REVENUES			
Special Assessments			
Tax Roll*	\$ 25,000	\$ 25,000	\$ -
TOTAL REVENUES	\$ 25,000	\$ 25,000	\$ -
EXPENDITURES			
Contingency			
Capital Reserves	\$ 25,000	\$ 25,000	\$ -
TOTAL EXPENDITURES	\$ 25,000	\$ 25,000	\$ -
EXCESS OF REVENUES OVER	\$ -	\$ -	

Long Lake Reserve Community Development District
Debt Service
Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2018	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$343,569.56	\$343,569.56
TOTAL REVENUES	\$343,569.56	\$343,569.56
EXPENDITURES		
Administrative		
Debt Service Obligation	\$343,569.56	\$343,569.56
Administrative Subtotal	\$343,569.56	\$343,569.56
TOTAL EXPENDITURES	\$343,569.56	\$343,569.56
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00
Pasco County Collection Costs (2%) and Early Payment Discounts (4%): 6.0%		
Gross assessments		\$365,188.73
Notes: Tax Roll Collection Costs for Pasco County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.		
⁽¹⁾ Maximum Annual Debt Service less any Prepayments		

LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$739,202.00
Pasco County Collection Cost @	2%	\$15,727.70
Early Payment Discount @	4%	\$31,455.40
2023/2024 Total		<u>\$786,385.11</u>

2022/2023 O&M Budget	\$627,359.00
2023/2024 O&M Budget	\$739,202.00
Total Difference	<u>\$111,843.00</u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Series 2018 Debt Service - Single Family 40'	\$914.12	\$914.12	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$1,746.35	\$2,046.02	\$299.67	17.16%
Total	\$2,660.47	\$2,960.14	\$299.67	11.26%
Series 2018 Debt Service - Single Family 50'	\$1,142.64	\$1,142.64	\$0.00	0.00%
Operations/Maintenance - Single Family 50'	\$2,087.77	\$2,460.04	\$372.27	17.83%
Total	\$3,230.41	\$3,602.68	\$372.27	11.52%
Series 2018 Debt Service - Single Family 60'	\$1,371.17	\$1,371.17	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$2,429.19	\$2,874.06	\$444.87	18.31%
Total	\$3,800.36	\$4,245.23	\$444.87	11.71%

LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL ADMINISTRATIVE BUDGET		\$117,290.00	TOTAL FIELD BUDGET		\$621,912.00
COLLECTION COSTS @	2%	\$2,495.53	COLLECTION COSTS @	2%	\$13,232.17
EARLY PAYMENT DISCOUNT @	4%	\$4,991.06	EARLY PAYMENT DISCOUNT @	4%	\$26,464.34
TOTAL O&M ASSESSMENT		<u>\$124,776.60</u>	TOTAL O&M ASSESSMENT		<u>\$661,608.51</u>

UNITS ASSESSED			ALLOCATION OF ADMINISTRATIVE BUDGET					ALLOCATION OF FIELD BUDGET					PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2018	EAU	TOTAL	% TOTAL	TOTAL	ADMIN PER UNIT	EAU	TOTAL	% TOTAL	TOTAL	FIELD PER UNIT	SERIES 2018		
		DEBT SERVICE ⁽¹⁾											O&M	DEBT SERVICE	TOTAL ⁽³⁾
			FACTOR	EAU's	EAU's	BUDGET	ASSESSMENT	FACTOR	EAU's	EAU's	BUDGET	ASSESSMENT	ASSESSMENT	ASSESSMENT ⁽²⁾	
Single Family 40'	99	99	1.00	99.00	30.94%	\$38,602.76	\$389.93	0.80	79.20	24.78%	\$163,953.05	\$1,656.09	\$2,046.02	\$914.12	\$2,960.14
Single Family 50'	124	124	1.00	124.00	38.75%	\$48,350.93	\$389.93	1.00	124.00	38.80%	\$256,694.17	\$2,070.11	\$2,460.04	\$1,142.64	\$3,602.68
Single Family 60'	97	97	1.00	97.00	30.31%	\$37,822.91	\$389.93	1.20	116.40	36.42%	\$240,961.30	\$2,484.14	\$2,874.06	\$1,371.17	\$4,245.23
Total Lots	320	320		320.00	100.00%	\$124,776.60			319.60	100.00%	\$661,608.51				

Less: Pasco Co. Collection Costs (2%) and Early Pymt Discounts (4%):

(\$7,486.60)

(\$39,696.51)

Net Revenue to be Collected:

\$117,290.00

\$621,912.00

⁽¹⁾ Reflects the number of total lots with Series 2018 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2018 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

⁽³⁾ Annual assessment that will appear on November 2023 Pasco County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (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:

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.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 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 the management and administration of the District's day-to-day needs. These services include the conducting of board meetings, workshops, the overall administration of District functions, all required state, and local filings, preparation of the 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.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

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.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on the property after the full collection of bond debt levied on particular properties.

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.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

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

Bank Fees: The District will incur bank service charges during the year.

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.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

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 Operations: The District may wish to contract with a private company to provide security for the District.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

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

Main Increases Due To:

Inflation

Increase Use of Facilities

Increase Wetland Maintenance

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

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.

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

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

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

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

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

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, mulch, and irrigation repairs.

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

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

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

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.
Main Increases Due To:

Facility Supplies: The District may have facilities that required various supplies to operate.
Increase use of facilities.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.
Increase in Utility Costs.
Pool

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

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

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.

Main Increases Due To:
Inflation

Increase use of facilities.
Increase Wetland Maintenance.
Increase in Utility Costs.

EXPENDITURES:

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

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

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

Main Increases Due To:

Inflation

Increase use of facilities.

Increase Wetland Maintenance.

Increase in Utility Costs.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

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 the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**LONG LAKE RESERVE
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Long Lake Reserve Community Development District was held on **Thursday, April 27, 2023 at 9:03 a.m.** at the Long Lake Reserve Amenity Center, located at 19617 Breynia Dr., Lutz, FL 33558.

Present and constituting a quorum were:

Sara Schwartz	Board Supervisor, Chairman
William Humphries	Board Supervisor, Assistant Secretary
Gabrielle Roberts	Board Supervisor, Assistant Secretary

Also present were:

Debby Wallace	District Manager, Rizzetta & Co.
Audience	None

FIRST ORDER OF BUSINESS**Call to Order**

Ms. Wallace called the meeting to order and conducted roll call.

SECOND ORDER OF BUSINESS**Audience Comments**

There were not audience members present.

THIRD ORDER OF BUSINESS**Staff Reports**

A. District Counsel
Not present.

B. District Engineer
Not present.

C. Presentation of Aquatic Service Report
Ms. Wallace presented the aquatic service report to the Board.

D. Landscape Report
No report.

E. Clubhouse Manager

Ms. Wallace presented Clubhouse report to the Board. The Board discussed options to better notice residents of events. District Counsel to come to the June meeting to discuss.

F. District Manager

Ms. Wallace announced that the next scheduled meeting is for May 25, 2023 at 6:00 p.m.

Ms. Wallace announced that the Website Compliance report was received, and the website is in full compliance.

FOURTH ORDER OF BUSINESS**Consideration of Pine Tree Removal Proposal**

Ms. Wallace asked the Board if they would consider a Natural Area Policy. The Board declined.

On a Motion by Mr. Humphries, seconded by Ms. Schwartz, the Board of Supervisors approved the Yellowstone proposal in the amount of \$2,575.00 for the removal of 3 pine trees, for the Long Lake Reserve Community Development District.

FIFTH ORDER OF BUSINESS**Discussion Regarding Fiscal Year 2023-2024 Draft Proposed Budget**

The Board reviewed and discussed the Fiscal Year 2023-2024 Draft Proposed Budget.

The Board requested Ms. Wallace to add a narrative with the Proposed Budget to better explain the increases.

SIXTH ORDER OF BUSINESS**Discussion Regarding Reserve Fund Study**

The Board reviewed the Reserve Fund Study.

SEVENTH ORDER OF BUSINESS**Consideration of Minutes of the Board of Supervisors Meeting held on March 23, 2023**

On a Motion by Ms. Schwartz, seconded by Ms. Roberts, the Board of Supervisors approved the March 23, 2023 Board of Supervisors Meeting Minutes, for the Long Lake Reserve Community Development District.

EIGHTH ORDER OF BUSINESS**Consideration of Operation &
Maintenance Expenditures for
February and March 2023**

On a Motion by Mr. Humphries, seconded by Ms. Roberts, the Board of Supervisors approved the Operation & Maintenance Expenditures for February 2023 (\$31,591.33) and March 2023 (37,587.85), for the Long Lake Reserve Community Development District.

NINTH ORDER OF BUSINESS**Supervisor Requests**

Ms. Roberts asked Ms. Wallace to check if Horner was supposed to maintain an extended section of Camp Lake. Ms. Wallace to follow up at the next meeting.

TENTH ORDER OF BUSINESS**Adjournment**

Ms. Wallace stated that if there was no further business to come before the Board then a motion to adjourn was in order.

On a Motion by Ms. Roberts, seconded by Ms. Schwartz, with all in favor the Board of Supervisors adjourned the meeting at 10:16 a.m., for the Long Lake Reserve Community Development District.

Secretary / Assistant Secretary

Chairman / Vice Chairman

Tab 9

LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT

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

Operation and Maintenance Expenditures April 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2023 through April 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$47,886.39**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Long Lake Reserve Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

Vendor Name	Check No	Invoice Number	Invoice Description	Invoice Amount
Charter Communications	ACH	0043520031523 03/23 AUTOPAY	19617 Breynia DR 03/23	\$ 319.38
Coastal Waste & Recycling, Inc.	100213	SW0000297308	Monthly Waste & Recycle 04/23	\$ 4,498.01
Denise C Crowder	100197	DC032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Duke Energy	ACH	9100 8628 4637 03/23 Auto Pay	19245 Breynia Dr, Irrigation 03/23	\$ 30.79
Duke Energy	ACH	9100 8628 4835 03/23 AUTOPAY	0000 Leonard RD Lite 03/23	\$ 789.07
Duke Energy	ACH	9100 8628 5034 03/23 Auto Pay	19932 Leonard Rd Sign 03/23	\$ 30.79
Duke Energy	ACH	9100 8628 5258 03/23 AUTOPAY	00 Henley Road LITE 03/23	\$ 310.57
Duke Energy	ACH	9100 8628 5448 03/23 Auto Pay	19617 Breynia Drive - Morsani Amenity 03/23	\$ 802.21
Duke Energy	ACH	9100 8628 5638 03/23 Auto Pay	000 Henley Road Streetlights Morsani 03/23	\$ 2,353.02
Fix and Go Gate and Garage Door Services Inc	100205	033123 Fix & Go Gate & Garage Door Services	Gate Repairs 50% Deposit 01/23	\$ 1,250.00
Gabrielle B Roberts	100198	GR032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Gladiator Pressure Cleaning, Inc.	100214	21777	Pressure Wash Entry Monuments 03/23	\$ 175.00
HomeTeam Pest Defense, Inc.	100206	91087662	Taexx Pest Control Service 03/23	\$ 126.00

Long Lake Reserve Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

Vendor Name	Check No	Invoice Number	Invoice Description	Invoice Amount
Horner Environmental Professionals, Inc.	100207	218889	Chemical Application 02/23	\$ 1,200.00
Horner Environmental Professionals, Inc.	100207	218950	Chemical Application 02/23	\$ 1,200.00
Jayman Enterprises, LLC	100211	2502	Smoke Detectors Installation 04/23	\$ 250.00
Long Lake Reserve CDD	DC 040723	DC 040723	Debit Card Replenishment	\$ 1,015.23
Office Pride	100208	INV-139755	Day Porter Services 04/23	\$ 1,316.62
Play Tampa Bay	100199	23LLR03	Basketball Court Maintenance 03/23	\$ 2,252.00
Rizzetta & Company, Inc.	100196	INV0000078799	District Management Fees 04/23	\$ 4,267.39
Rizzetta & Company, Inc.	100203	INV0000078939	Personnel Reimbursement 03/23	\$ 3,516.60
Rizzetta & Company, Inc.	100204	INV0000078967	Cell Phone 03/23	\$ 50.00
Rizzetta & Company, Inc.	100210	INV0000079442	Amenity Management & Personnel Reimbursement 04/23	\$ 3,981.79
Sara Schwartz	100200	SS032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Solitude Lake Management, LLC	100215	PSI-63746	Lake & Pond Management Services 04/23	\$ 833.50
Stantec Consulting Services, Inc.	100212	2064936	Engineering Services 03/23	\$ 1,193.50

Long Lake Reserve Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2023 Through April 30, 2023

<u>Vendor Name</u>	<u>Check No</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Stephanie T Greenfield	100201	SG032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Suncoast Pool Service, Inc.	100216	9207	Monthly Pool Service 04/23	\$ 700.00
William F Humphries III	100202	WH032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Yellowstone Landscape	100209	TM 505044	Monthly Landscape Maintenance 03/23	\$ 6,776.75
Yellowstone Landscape	100217	TM 506779	Monthly Landscape Maintenance 04/23	\$ 6,776.75
Yellowstone Landscape	100217	TM 514901	Sylvester OTC Injections 04/23	\$ 257.14
Yellowstone Landscape	100217	TM 514902	Landscape Enhancement 04/23	<u>\$ 614.28</u>
Total				<u><u>\$ 47,886.39</u></u>