



Rizzetta & Company

Bahia Lakes Community Development District

Board of Supervisors' Meeting August 10, 2026

District Office:
2700 S Falkenburg Rd. Suite 2745, Riverview, FL 33578
813.533.2950

www.bahialakescdd.org

**BAHIA LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Firehouse Cultural Center, 101 1st Avenue NE, Ruskin, FL 33570

Board of Supervisors	Ralph Skokanic	Chair
	Anthony Orlando	Vice Chair
	Shirley Arendt	Assistant Secretary
	Edward Krayewski	Assistant Secretary
	Jason Hart	Assistant Secretary
District Manager	Matt O'Nolan	Rizzetta & Company
District Counsel	Daniel Langley	Fishback Dominick LLP
District Engineer	Kyle Thornton	Halff Engineering

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) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), or 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.

BAHIA LAKES COMMUNITY DEVELOPMENT DISTRICT

District Office · Riverview, Florida · (813) 533-2950

DISTRICT OFFICE • 2700 S. FALKENBURG RD, STE 2745. • RIVERVIEW, FL 33578

www.bahialakescdd.org

**Board of Supervisors
Bahia Lakes Community
Development District**

August 4, 2026

REVISED FINAL AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Bahia Lakes Community Development District will be held on **Monday, August 10, 2026, at 6:00 PM** at the Firehouse Cultural Center located at 101 1st Avenue, NE, Ruskin, Florida 33570.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
 - A.** Public Hearing on Fiscal Year 2026-2027 Final Budget
 1. Public Comments on the Fiscal Year 2026-2027 Final Budget
 2. Consideration of Resolution 2026-04, Adopting the Final Budget for Fiscal Year 2026-2027 Tab 1
 - B.** Public Hearing on Fiscal Year 2026-2027 Assessments
 1. Public Comments on the Fiscal Year 2025-2026 Special Assessments
 2. Consideration of Resolution 2026-05, Levying the O&M Assessments for Fiscal Year 2026-2027 Tab 2
- 3. STAFF REPORTS**
 - A.** Landscaping Update
 - B.** Aquatics Update
 1. Presentation of Waterway Inspection Report..... Tab 3
 - C.** District Counsel
 - D.** District Manager
 - E.** District Engineer
- 4. BUSINESS ITEMS**
 - A.** Consideration of Resolution 2026-06, Setting the Meeting Schedule for Fiscal Year 2026-2027 Tab 4
 - B.** Consideration of the 2025 Financial Audit Tab 5
 - C.** Consideration of Goals and Objectives Annual Reporting Tab 6
 - D.** Consideration of Setting Goals and Objectives for FY 26-27 Tab 7
 - E.** Consideration of Entry Signs and Landscape Planter Proposal Tab 8
 - F.** Consideration of URS Fence Proposal Tab 9
 - G.** Acceptance of Rizzetta Addendum USC
- 5. BUSINESS ADMINISTRATION**
 - A.** Consideration of Financial Statement for April and May 2026 Tab 11

- B. Consideration of Operations and Maintenance
Expenditures for May and June 2026 Tab 12
 - C. Consideration of Minutes of Board of Supervisors'
Meeting held on June 8, 2026, Tab 13
- 6. **SUPERVISOR REQUEST**
- 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) 533-2950.

Respectfully,

Matt O'Nolan

Matt O'Nolan

District Manager

Tab 1

Proposed Budget Bahia Lakes Community Development District General Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll	\$ 378,415	\$ 378,415	\$ 374,400	\$ 4,015	\$ 397,702	\$ 23,302
6							
7	Assessment Revenue Subtotal	\$ 378,415	\$ 378,415	\$ 374,400	\$ 4,015	\$ 397,702	\$ 23,302
8							
9	OTHER REVENUES						
10							
11	Interest Earnings						
12	Interest Earnings	\$ 17,565	\$ 23,420	\$ -	\$ 23,420	\$ -	\$ -
13	Insurance Proceeds	\$ 22,500	\$ 30,000		\$ 30,000		\$ -
14	Other Revenue Subtotal	\$ 40,065	\$ 53,420	\$ -	\$ 53,420	\$ -	\$ -
15							
16	TOTAL REVENUES	\$ 418,480	\$ 431,835	\$ 374,400	\$ 57,435	\$ 397,702	\$ 23,302
17							
18	EXPENDITURES - ADMINISTRATIVE						
19							
20	Legislative						
21	Supervisor Fees	\$ 5,200	\$ 6,933	\$ 6,000	\$ (933)	\$ 6,000	\$ -
22	Financial & Administrative						
23	Accounting Services	\$ 11,819	\$ 15,759	\$ 15,759	\$ 0	\$ 16,232	\$ 473
24	Administrative Services	\$ 4,295	\$ 5,727	\$ 5,727	\$ 0	\$ 5,899	\$ 172
25	Arbitrage Rebate Calculation	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
26	Assessment Roll	\$ 5,150	\$ 5,150	\$ 5,150	\$ -	\$ 5,305	\$ 155
27	Auditing Services	\$ 3,200	\$ 3,200	\$ 3,800	\$ 600	\$ 3,800	\$ -
28	Bank Fees	\$ 219	\$ 292	\$ 500	\$ 208	\$ 500	\$ -
29	Disclosure Report	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
30	District Engineer	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
31	District Management	\$ 15,450	\$ 20,600	\$ 20,600	\$ -	\$ 21,218	\$ 618
32	Dues, Licenses & Fees	\$ 175	\$ 233	\$ 175	\$ (58)	\$ 175	\$ -
33	Financial & Revenue Collections	\$ 3,863	\$ 5,151	\$ 5,150	\$ (1)	\$ 6,505	\$ 1,355
34	Legal Advertising	\$ 317	\$ 423	\$ 1,500	\$ 1,077	\$ 600	\$ (900)
35	Miscellaneous Fees	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
36	Public Officials Liability Insurance	\$ 3,735	\$ 3,735	\$ 4,000	\$ 265	\$ 4,109	\$ 109
37	Room Rentals Expense	\$ -	\$ -	\$ 600	\$ 600	\$ 700	\$ 100
38	Tax Collector	\$ 284	\$ 284	\$ 550	\$ 266	\$ 550	\$ -
39	Trustees Fees	\$ 3,300	\$ 3,300	\$ 3,500	\$ 200	\$ 3,500	\$ -
40	Legal Counsel	\$ -					
41	District Counsel	\$ 10,271	\$ 13,695	\$ 4,300	\$ (9,395)	\$ 7,500	\$ 3,200
42							
43	Administrative Subtotal	\$ 67,278	\$ 84,481	\$ 84,311	\$ (170)	\$ 89,593	\$ 5,282
44							
45	EXPENDITURES - FIELD OPERATIONS						
46							
47	Security Operations						
48	Security Services and Patrols	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,900	\$ 900
49	Electric Utility Services						
50	Utility - Street Lights	\$ 66,940	\$ 89,253	\$ 95,000	\$ 5,747	\$ 100,000	\$ 5,000
51	Utility Services	\$ 2,907	\$ 3,876	\$ 5,000	\$ 1,124	\$ 6,000	\$ 1,000
52	Water-Sewer Combination Services						
53	Utility Services	\$ -	\$ -	\$ 250	\$ 250	\$ 250	\$ -

Proposed Budget Bahia Lakes Community Development District General Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
54	Stormwater Control						
55	Aquatic Maintenance	\$ 7,837	\$ 10,449	\$ 9,500	\$ (949)	\$ 9,500	\$ -
56	Aquatic Plant Replacement	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ -
57	Miscellaneous Expense	\$ 150	\$ 200	\$ 5,000	\$ 4,800	\$ 5,000	\$ -
58	Stormwater System Maintenance	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
59	Other Physical Environment						
60	Entry & Walls Maintenance	\$ 3,530	\$ 4,707	\$ 6,000	\$ 1,293	\$ 6,000	\$ -
61	General Liability Insurance	\$ 5,661	\$ 5,661	\$ 5,800	\$ 139	\$ 5,877	\$ 77
62	Holiday Decorations	\$ -	\$ -	\$ 1,050	\$ 1,050	\$ 1,050	\$ -
63	Irrigation Repairs	\$ 1,291	\$ 1,721	\$ 6,000	\$ 4,279	\$ 6,000	\$ -
64	Landscape Maintenance	\$ 76,630	\$ 102,173	\$ 95,000	\$ (7,173)	\$ 101,000	\$ 6,000
65	Landscape Mulch	\$ -	\$ -	\$ 500	\$ 500	\$ 1,000	\$ 500
66	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
67	Miscellaneous Expense	\$ 6,000	\$ 8,000	\$ 2,500	\$ (5,500)	\$ 2,500	\$ -
68	Ornamental Lighting & Maintenance	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
69	Property Insurance	\$ 4,466	\$ 4,466	\$ 6,100	\$ 1,634	\$ 4,643	\$ (1,457)
70	Well Maintenance	\$ 2,520	\$ 3,360	\$ 3,500	\$ 140	\$ 3,500	\$ -
71	Road & Street Facilities						
72	Roadway Repair & Maintenance	\$ -	\$ -	\$ 3,195	\$ 3,195	\$ 3,195	\$ -
73	Sidewalk Repair & Maintenance	\$ 27,567	\$ 36,756	\$ 4,000	\$ (32,756)	\$ 10,000	\$ 6,000
74	Parks & Recreation						
75	Trail/Bike Path Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -
76	Contingency						
77	Miscellaneous Contingency	\$ 4,105	\$ 5,473	\$ 5,194	\$ (279)	\$ 5,194	\$ -
78							
79	Field Operations Subtotal	\$ 209,604	\$ 276,096	\$ 290,089	\$ 13,993	\$ 308,109	\$ 18,020
80							
81	TOTAL EXPENDITURES	\$ 276,882	\$ 360,577	\$ 374,400	\$ 13,823	\$ 397,702	\$ 23,302
82							
83	EXCESS OF REVENUES OVER EXPENDITURES	\$ 141,598	\$ 71,258	\$ -	\$ 71,258	\$ -	\$ -
84							

Proposed Budget
Bahia Lakes Community Development District
Reserve Fund
Fiscal Year 2026/2027

	Chart of Accounts Classification	Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	<i>Special Assessments</i>						
5	Tax Roll*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6							
7	Assessment Revenue Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8							
9	OTHER REVENUES						
10							
11	<i>Interest Earnings</i>						
12	Interest Earnings	\$ 10,607	\$ 14,143	\$ -	\$ 14,143	\$ -	\$ -
13							
14	Other Revenue Subtotal	\$ 10,607	\$ 14,143	\$ -	\$ 14,143	\$ -	\$ -
15							
16	TOTAL REVENUES	\$ 10,607	\$ 14,143	\$ -	\$ 14,143	\$ -	\$ -
17							
18							
19	EXPENDITURES						
20							
21	Capital Reserves						
22	Stormwater Monitoring & Maintenance	\$ -	\$ -	\$ -	\$ -		\$ -
23	Roadway Repairs		\$ -		\$ -		
24	TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25							
26	EXCESS OF REVENUES OVER EXPENDITURES	\$ 10,607	\$ 14,143	\$ -	\$ 14,143	\$ -	\$ -
27							

Bahia Lakes Community Development District

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2016	Budget for 2026/2027
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$171,604.93	\$171,604.93
TOTAL REVENUES	\$171,604.93	\$171,604.93
EXPENDITURES		
Administrative		
Debt Service Obligation	\$171,604.93	\$171,604.93
Administrative Subtotal	\$171,604.93	\$171,604.93
TOTAL EXPENDITURES	\$171,604.93	\$171,604.93
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

GROSS ASSESSMENTS**\$182,403.20****Notes:**

Tax Roll Collection Costs for Hillsborough County is 6% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Series 2006A Bond was refunded and defeased for Series 2016 Bond in December 2016.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

BAHIA LAKES COMMUNITY DEVELOPMENT DISTRICT					
FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE					
2026/2027 O&M Budget:		\$397,702.00	2025/2026 O&M Budget:		\$374,400.00
Hillsborough County Collection Costs:	2%	\$8,461.74	2026/2027 O&M Budget:		\$397,702.00
Early Payment Discounts:	4%	\$16,923.49			
2026/2027 Total:		\$423,087.23	Total Difference:		\$23,302.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
Single Family 40'	Series 2016 Debt Service	\$336.23	\$336.23	\$0.00	0.00%
	Operations/Maintenance	\$734.19	\$779.88	\$45.69	6.22%
	Total	\$1,070.42	\$1,116.11	\$45.69	4.27%
Single Family 50'	Series 2016 Debt Service	\$420.28	\$420.28	\$0.00	0.00%
	Operations/Maintenance	\$917.74	\$974.86	\$57.12	6.22%
	Total	\$1,338.02	\$1,395.14	\$57.12	4.27%
Single Family 60'	Series 2016 Debt Service	\$504.34	\$504.34	\$0.00	0.00%
	Operations/Maintenance	\$1,101.28	\$1,169.83	\$68.55	6.22%
	Total	\$1,605.62	\$1,674.17	\$68.55	4.27%
Single Family 70'	Series 2016 Debt Service	\$588.40	\$588.40	\$0.00	0.00%
	Operations/Maintenance	\$1,284.83	\$1,364.80	\$79.97	6.22%
	Total	\$1,873.23	\$1,953.20	\$79.97	4.27%

BAHIA LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$397,702.00
COLLECTION COSTS @	2%	\$8,461.74
EARLY PAYMENT DISCOUNTS @	4%	\$16,923.49
TOTAL O&M ASSESSMENT		\$423,087.23

UNITS ASSESSED		
LOT SIZE	O&M	SERIES 2016
		DEBT SERVICE ⁽¹⁾
Single Family 40	180	180
Single Family 50	127	127
Single Family 60	116	116
Single Family 70	17	17
Total Community	440	440

ALLOCATION OF O&M ASSESSMENT			
EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET
0.80	144.00	33.18%	\$140,379.17
1.00	127.00	29.26%	\$123,806.63
1.20	139.20	32.07%	\$135,699.87
1.40	23.80	5.48%	\$23,201.56
	434.00	100.00%	\$423,087.23

PER LOT ANNUAL ASSESSMENT		
SERIES 2016		
O&M	DEBT SERVICE ⁽²⁾	TOTAL ⁽²⁾
\$779.88	\$336.23	\$1,116.11
\$974.86	\$420.28	\$1,395.14
\$1,169.83	\$504.34	\$1,674.17
\$1,364.80	\$588.40	\$1,953.20

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discount (4%):	(\$25,385.23)
--	---------------

(\$25,385.23)

Net Revenue to be Collected	\$397,702.00
-----------------------------	--------------

\$397,702.00

(1) Reflects the number of total lots with Series 2016 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

⁽¹⁾ Annual assessment that will appear on November 2026 Hillsborough County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).