

Lexington Oaks Community Development District

Board of Supervisors

- ☐ Rick Carroll, Chairman
- ☐ Terry Bechtel, Vice Chairman
- ☐ William Palermo, Assistant Secretary
- ☐ Scott A. Carlson, Assistant Secretary
- ☐ Butch Straber, Assistant Secretary

Alba Sanchez, District Manager
Whitney Sousa, District Counsel
Stephen Brletic, District Engineer
Todd Wilhelmi, Site Manager

Regular Meeting Agenda Thursday, August 21, 2025 – 6:30 p.m.

1. **Roll Call**
2. **Pledge of Allegiance**
3. **Audience Comments**
4. **Items for Consideration, Additions, Deletions**
5. **Consent Agenda**
 - A. Minutes of the July 17, 2025 Meeting [Page 2]
6. **Business Items**
 - A. Consideration of Time on Target Proposal 3323 \$10,421.15 [Page 5]
 - B. Discussion of Preakness and Hawthorne Tree Policy
 - C. Consideration of Miller Recreation Quote #LEX080925 - \$212.00 [Page 7]
 - D. Consideration of Ballenger Proposal #416 – \$844.08 [Page 8]
 - E. Consideration of Ballenger Proposal #466 - \$170.00 [Page 11]
 - F. Consideration of LLS Tax Solutions Inc., Engagement for Series 2011 Arbitrage Report [Page 12]
7. **Staff Report**
 - A. Engineer's Report
 - B. Counsel's Report
 - C. Site Manager's Report
 - D. District Manager's Report
8. **Supervisors' Requests and Comments**
9. **Adjournment**

The next Workshop is scheduled for Thursday, September 4, 2025 at 9:00 a.m.

The next Meeting is scheduled for Thursday, September 18, 2025 at 6:30 p.m.

District Office:

Inframark, LLC
11555 Heron Bay Blvd., Suite 201
Coral Springs, Florida 33076
954-603-0033

Meeting Location:

Lexington Oaks Community Center
26304 Lexington Oaks Boulevard
Wesley Chapel, Florida 33544
813-907-8718

**MINUTES OF MEETING
LEXINGTON OAKS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lexington Oaks Community Development District was held on Thursday, July 17, 2025 at 6:30 p.m. at the Lexington Oaks Clubhouse, 26304 Lexington Oaks Boulevard, Wesley Chapel, Florida.

Present and constituting a quorum were:

Rick Carroll	Chairman
Terry Bechtel	Vice Chairman
William Palermo	Assistant Secretary
Scott Carlson	Assistant Secretary
Noah 'Butch' Straber	Assistant Secretary

Also present were:

Brenden Crawford	District Manager
Todd Wilhelmi	Site Manager
Members of the Public	

The following is a summary of the discussion and actions taken.

FIRST ORDER OF BUSINESS

Roll Call

The roll was called. A quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

- None.

FOURTH ORDER OF BUSINESS

Items for Consideration, Additions, Deletions

A. Yellowstone Proposals

- i. Viburnum Replacement along the Boulevard
- ii. March 2025 Irrigation Enhancement along the Boulevard

On MOTION by Mr. Straber, seconded by Mr. Carroll, with all in favor, the Yellowstone proposal for Viburnum replacement along the Boulevard was approved. 5-0

FIFTH ORDER OF BUSINESS

**Public Hearing to Adopt Fiscal Year
2026 Budget**

On MOTION by Mr. Williams, seconded by Mr. Carroll, with all in favor, the Public Hearing to Adopt Fiscal Year 2025 Budget was opened. 5-0

On MOTION by Mr. Williams, seconded by Mr. Carlson, with all in favor, the Public Hearing to Adopt Fiscal Year 2025 Budget was closed. 5-0

A. Consideration of Resolution 2025-05, Adopting the Fiscal Year 2026 Budget

On MOTION by Mr. Carlson, seconded by Mr. Williams, with all in favor, Resolution 2024-06, Adopting the Fiscal Year 2025 Budget was adopted. 5-0

B. Consideration of Resolution 2025-06, Levying Non-Ad Valorem Assessments

On MOTION by Mr. Williams, seconded by Mr. Carroll, with all in favor, Resolution 2024-07, Levying Non-Ad Valorem Assessments was adopted. 5-0

SIXTH ORDER OF BUSINESS

Consent Agenda

A. Minutes of the May 15, 2025 Meeting

B. Financial Report as of May 2025

On MOTION by Mr. Bechtel, seconded by Mr. Palmero, with all in favor, the Consent Agenda was approved. 5-0

SEVENTH ORDER OF BUSINESS

Business Items

**A. Consideration of Resolution 2025-07, Adopting the Fiscal Year 2026
Proposed Meeting Schedule**

- Add January 8, 2026 workshop and move January 15th meeting to the January 22, 2026.

On MOTION by Mr. Bechtel, seconded by Mr. Carlson, with all in favor, Resolution 2025-07 Fiscal Year 2026 Meeting schedule was adopted as amended . 5-0

B. Consideration of Time on Target Proposal 3323 \$10,421.15

- This item was tabled.

- **C. Discussion of Preakness and Hawthorne Tree Policy**
None.

EIGHTH ORDER OF BUSINESS

Staff Report

- **A. Engineer's Report**
None.

- **B. Counsel's Report**
None.

- **C. Site Manager's Report**
None.

- **D. District Manager's Report**
None.

NINTH ORDER OF BUSINESS

Supervisors' Requests and Comments

- None.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Bechtel, seconded by Mr. Palermo, with all in favor, the meeting was adjourned at 8:15 p.m.. 5-0
--

Rick Carroll (Chairman)

ESTIMATE**TIME ON TARGET PRO SECURITY
LLC**8132 Cornet St
Port Richey, FL 34668info@timeontargetsecurity.com
+1 (727) 505-9763
www.timeontargetsecurity.com**Bill to**Mr Todd Wilhelmi
Lexington Oaks CDD
26304 Lexington Oaks Boulevard,
Wesley Chapel,, FL 33544**Ship to**Mr Todd Wilhelmi
Lexington Oaks CDD
26304 Lexington Oaks Boulevard,
Wesley Chapel,, FL 33544**Estimate details**Estimate no.: 3323
Estimate date: 07/01/2025

Product or service	Description	Qty	Rate	Amount
	Preakness Gate Operator Replacement			
F1NX VIKING SWING GATE OPERATOR	VIKING SWING GATE OPERATOR WITH VFLEX CONTROLLER (RATED FOR GATES 16' /1000LBS OR 12' / 1500LBS)	2	\$3,675.50	\$7,351.00
PLUG IN LOOP DETECTOR FOR LIFTMASTER OPERATORS	PLUG IN LOOP DETECTOR FOR LIFTMASTER	3	\$211.25	\$633.75
Omron E3K-R10K4-NR Sensor Photo Safety Eye	Omron E3K-R10K4-NR Sensor Photo Safety Eye	2	\$298.80	\$597.60
SIREN OPERATED SENSOR	SIREN OPERATED SENSOR (9-30 VAC/DC) W/REMOTE MIC AND SIGN	1	\$478.80	\$478.80
Hours	Installation Hours, Removal and Install exit and entry lane gate operators including all necessary equipment	16	\$85.00	\$1,360.00
Total				\$10,421.15

Note to customer

Please review the attached Estimate. If you have any questions regarding your invoice or payment, please email Info@TimeOnTargetSecurity.com or call (727) 339-8577. We appreciate your business and opportunity to work for you.

All the Best,

Time On Target Security, LLC
8132 Cornet Street

Accepted date

Accepted by



QUOTE FOR LEXINGTON OAKS

Miller Recreation Equipment & Design, Inc.

Your Fun is Our Business

7745 S.W. 193rd Lane
Cutler Bay, FL 33157
941-792-4580
Info@MillerRecreation.com

QUOTE #: LEX080925

DATE: 08-09-2025

EXPIRATION DATE 30 days

TO LEXINGTON OAKS COMM. DEV.
26304 LEXINGTON OAKS BLVD
WESLEY CHAPEL, FL. 33544

SITE: LEXINGTON OAKS COMM. DEV.
26304 LEXINGTON OAKS BLVD
WESLEY CHAPEL, FL. 33544

SALESPERSON	JOB	PAYMENT TERMS	DUE DATE
ASHLEY FERNANDEZ	SLIDE PIECE	Due on receipt	NET 30

QTY	DESCRIPTION	UNIT PRICE	LINE TOTAL
1	978942FRG		\$173.00
FREIGHT			\$39.00
SALES TAX			NA
TOTAL			\$212.00

Quotation prepared by: Ashley Fernandez

This is a quotation on the goods named, subject to the conditions noted below: Describe any conditions pertaining to these prices and any additional terms of the agreement. You may want to include contingencies that will affect the quotation.

To accept this quotation, sign here and return:

THANK YOU FOR YOUR BUSINESS!



Proposal #416

Date: 8/12/2025

Customer:

Lexington Oaks CDD
C/O Inframark IMS
11555 Heron Bay Blvd Ste. 201
Tampa, FL 33076

Property:

Lexington Oaks CDD
26304 Lexington Oaks Blvd.
Wesley Chapel, FL 33544

Lexington Oaks Entrance Weather Station Replacement

The following includes all labor and material to replace the weather station at the Entrance controller. This controller has the wrong weather station installed (Rain Bird), and is not compatible with the WeatherMatic system. This being the wrong weather station installed WeatherMatic can not warranty this weather station.





Irrigation Repair

Irrigation Repair

Items	Price
Labor	\$170.00
Materials	\$674.08

Irrigation Repair:	\$844.08
---------------------------	-----------------

Subtotal	\$844.08
Estimated Tax	\$0.00
Total	\$844.08

Terms & Conditions

By Mark A Ballenger II

Mark Ballenger

Date 8/12/2025

By _____

Date _____

Lexington Oaks CDD

**Proposal #466****Date: 8/12/2025****Customer:**

Lexington Oaks CDD
 C/O Inframark IMS
 11555 Heron Bay Blvd Ste. 201
 Tampa, FL 33076

Property:

Lexington Oaks CDD
 26304 Lexington Oaks Blvd.
 Wesley Chapel, FL 33544

Replace Weather Station at Fitness Center

This proposal is to replace the inoperable Weathermatic weather station (wireless). The item is covered under the manufacturer warranty.

Irrigation Repair**Irrigation Repair**

Items	Quantity	Unit	Price/Unit	Price
Labor	2.00	hr	\$85.00	\$170.00
Irrigation Repair:				\$170.00
Subtotal				\$170.00
Estimated Tax				\$0.00
Total				\$170.00

Terms & Conditions

By Mark A Ballenger II
Mark A Ballenger II

Date 8/12/2025

By _____

Date _____

Lexington Oaks CDD



LLS Tax Solutions Inc.
1645 Sun City Center Plz,
#5027
Sun City Center, FL 33571
Telephone: 850-754-0311
Email: liscott@llstax.com

August 12, 2025

Lexington Oaks Community Development District
c/o Inframark Infrastructure Management Services
5645 Coral Ridge Dr, #407
Coral Springs, Florida 33076

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Lexington Oaks Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$3,935,000 Lexington Oaks Community Development District (Pasco County, Florida) Special Assessment Revenue Refunding Bonds, Series 2011

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment

of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for the services listed above for the ten-year bond period beginning November 18, 2011, through the final period ended September 13, 2021, is \$4,500, which is \$450 for each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Lexington Oaks Community Development
District

By: Linda L. Scott

Linda L. Scott, CPA

By: _____

Print Name _____

Title _____

Date: _____