

LAKE ST.CHARLES COMMUNITY DEVELOPMENT DISTRICT

LSC CDD Resolution 2019-05

[Lake St. Charles District Budget and Assessment
Roll Adoption]

Approved by the Lake St. Charles BOS of Supervisors per M09-10-2019-0x

9/10/2019

**RESOLUTION No. 2019-05
OF THE
LAKE ST. CHARLES
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Lake St. Charles Community Development District (the “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 Hillsborough County, Florida (the “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 (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget(s) for Fiscal Year 2019-2020 (“Budget”), attached hereto as **Exhibit “A”** and incorporated by reference herein; 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 District’s 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, 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

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; 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 Budget; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Lake St. Charles Community Development District (the “Assessment Roll”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to unplatted property; 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.

WHEREAS, prior to the adoption of the proposed annual budget of the District (the “Proposed Budget”), the District filed a copy of the Proposed budget with Hillsborough County Clerk of the Circuit Court as Clerk to Hillsborough on June 4, 2019; and

WHEREAS, the District ratified Resolution 2019-04 approving the Proposed Budget for FY 19-20 and set September 10, 2019 as the date for a public hearing thereon and caused notice of such public hearing to be published pursuant to section 190.008(2)(b), Florida Statutes; and

NOW, THEREFORE, BE IT RESOLVED BY THE LAKE ST. CHARLES COMMUNITY DEVELOPMENT DISTRICT IN A SPECIAL BUDGET HEARING MEETING ASSEMBLED THIS TENTH DAY OF SEPTEMBER, 2019 THAT:

1. Budget: The District Manager’s Proposed FY19-20 Budget with revisions and recommended by the Treasurer’s Review Committee, which is Attachment A hereto, is hereby adopted in accordance with the provision of section 190.008(2)(a), Florida Statutes and incorporated herein by reference.

2. Appropriations: There is hereby appropriated out of the revenues of the District for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (the “Fiscal Year”), the sum of Nine Hundred Fifty-Eight Thousand One Hundred Forty-Six Dollars to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, appropriated in the following fashion:

OPERATION & MAINTANANCE	\$ 671,043
CAPITAL IMPROVEMENT	\$ 229,614
TOTAL	\$ 900,657

3. Supplemental Appropriations: The Board may authorize by resolution supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. The Board may authorize a transfer of the unexpended balance or portion thereof any appropriation item.

b. The Board may authorize an appropriation from the non-appropriated balance of any fund.

c. The Board may increase any revenue or income budget account to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or non-appropriated balance.

4. BENEFIT. 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 costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

5. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the 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.

6. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Uniform Method Assessments. The collection of the operation and maintenance special assessments on platted lots and developed lands shall be 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.

7. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified. That portion of the District’s Assessment Roll which includes developed lands and platted lots 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 there from shall be paid to the Lake St. Charles Community Development District.

8. ASSESSMENT ROLL AMENDMENT.

- A. 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 District's 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.
- B. The District adopts its assessment roll for the assessment levy as prepared by the District Manager and submitted electronically to the Hillsborough County Property Appraiser and Tax Collector on August 29, 2019 File SD051.xls. The District Manager has received certification for receipt of this levy and said assessment roll by the Hillsborough County Property Appraiser and Tax Collector, in accordance with the applicable provisions of law, as required by Chapters 170, 190, and 197, Florida Statutes, **Exhibit C**.

9. 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.

10. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Lake St. Charles Community Development District

**LAKE ST. CHARLES COMMUNITY
DEVELOPMENT DISTRICT**

Robert Martin, Chair

**STATE OF FLORIDA
COUNTY OF HILLSBOROUGH COUNTY**

I, Dave Nelson, Secretary/Treasurer of the Lake St. Charles Community Development District, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of Resolution adopted by the Lake St. Charles Community Development District, at its meeting of September 10, 2019, as the same appears of record in the Minute Book of the Lake St. Charles Community Development District.

WITNESS my hand and official seal this _____ day of _____, 2019.

Dave Nelson, Secretary/Treasurer

	A	B	C	D	E	F	G	H	I	L	O	P	
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments	
8	Revenue/Expense												
9	Revenue												
10	36100 - Interest Earnings												
11	Interest - General Fund						1,363	1,450	1,450	0			
12	Total 36100 - Interest Earnings						1,363	1,450	1,450	0			
20	General Fund Assessment-O&M												
21	General Fund Assessment Gross						958,146	958,146	958,146	0			
22	GF Prop Tax Interest						827	0	0	0			
23	GF Tax Collector Commissions						(18,450)	(19,163)	(19,163)	0			
24	GF Tax Payment Discount						(36,249)	(38,326)	(38,326)	0			
25	Total General Fund Assessment-O&M						904,275	900,657	900,657	0			
26	Total 36310 - Special Assessment						904,275	900,657	900,657	0			
27	36311 - Excess Fees						5,881	5,880	0	(5,880)	Decrease due to unknown amount received from Tax Collector		
28	36900 - Miscellaneous Revenues												
29	Other Misc Revenue						7,457	6,900	1,200	(5,700)	Decrease due to shade structure grant and damaged tree reimbursement		
30	Rental						1,020	1,900	1,900	0			
31	Pool Snack Vending						261	475	475	0			
32	Total 36900 - Miscellaneous Revenues						8,738	9,275	3,575	(5,700)			
33	Total Revenue						920,256	917,262	905,682	(11,580)			
34	Budgeted Carryforward							438,725	438,725	0	Carryforward balance from FY 18 Audit		
35	Total Revenue							1,355,987	1,344,407	(11,580)			
36													

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments
38							Expense					
39							5110 - Legislative					
40							Employer Taxes	835	1,460	1,460	0	
41							Special District Fees	175	175	175	0	
42							Supervisor Fees	10,000	12,000	12,000	0	
43							Supervisor Payroll Service	531	900	900	0	
44							Total 5110 - Legislative	11,541	14,535	14,535	0	
45							51300 - Financial & Admin					
46							Accounting Services	0	0	500	500	Increase due to reallocation of funds. From prior year budget amendment.
47							Auditing Services	12,500	12,500	13,000	500	Increase per contract
48							Banking & Investment Mgmt Fees	0	200	200	0	
49							District F&A Employees					
50							District Manager	41,462	51,334	52,354	1,019	2% pay increase effective Oct' 19
51							Medical Stipend	1,800	2,400	2,400	0	
52							Payroll Service Charge	345	465	465	0	
53							Payroll Taxes - Employer Taxes	3,359	4,400	4,400	0	
54							Performance Stipend	0	1,000	1,000	0	
55							Total District F&A Employees	46,966	59,599	60,619	1,019	Increase due to pay increase
56							Dues, Licenses & Fees	327	500	500	0	
57							General Insurance					
58							Crime	510	600	600	0	
59							General Liability	3,517	3,868	3,868	0	
60							Public Officials Liability & EP	2,890	3,179	3,179	0	
61							Total General Insurance	6,917	7,647	7,647	0	
62							Legal Advertising	1,495	2,600	2,600	0	
63							Local/Other Taxes	3,196	3,396	3,396	0	
64							Office Supplies	841	1,000	1,000	0	

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments
65							Postage	172	250	250	0	
66							Printer Supplies	2,298	2,000	2,000	0	
67							Professional Development	305	305	1,000	695	Increase due to reallocation of funds. From prior year budget amendment.
68							Technology Services/Upgrades	791	995	2,000	1,005	Increase due to reallocation of funds. From prior year budget amendment.
69							Telephone	2,463	3,100	3,100	0	
70							Travel Per Diem	112	200	200	0	
71							Website Development & Monitor	2,383	2,650	2,650	0	
72							Total 51300 - Financial & Admin	80,767	96,942	100,662	3,719	Increase due to increase in auditing contract and pay increase for DM
73							51400 - Legal Counsel					
74							District Counsel	916	8,000	8,000	0	
75							Total 51400 - Legal Counsel	916	8,000	8,000	0	
76							52100 - Law Enforcement					
77							Car Maintenance & Repairs	186	1,000	1,000	0	
78							Car Gas	588	1,500	1,500	0	
79							Total 52100 - Law Enforcement	774	2,500	2,500	0	
80							53100 - Electric Utility Svs	28,820	38,800	39,500	700	Increase due to aeration pump in pond #9.
81							53200 - Gas Utility Services	2,505	4,000	4,000	0	
82							53400 - Garbage/Solid Waste Svc	1,342	2,880	2,880	0	
83							53600 - Water/Sewer Services	3,024	8,000	8,000	0	
84							53900 - Physical Environment					
85							Entry & Walls Maintenance	29	2,000	2,000	0	
86							Ford F250 Maintenance & Repair	3,245	3,500	2,000	(1,500)	Decrease due to reallocation of funds. From prior year budget amendment.

Lake St. Charles Community Development District
FY 20 Proposed Budget

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments
87							Fountain in Lake	1,200	3,000	3,000	0	
88							Gas - Equipment	201	400	400	0	
89							Gas - Truck	1,213	1,800	1,800	0	
90							Irrigation Maintenance	10,229	10,000	10,000	0	
91							Landscape Maintenance Contract	61,500	87,000	87,000	0	
92							Misc. Landscape -Temporary Staff	0	0	3,000	3,000	Increase due to reallocation of funds. From prior year budget amendment.
93							Misc. Landscape - Maintenance	5,399	8,500	9,500	1,000	Increase due to reallocation of funds. From prior year budget amendment.
94							Mulch	10,228	11,000	10,500	(500)	Decrease due to reallocation of funds. From prior year budget amendment.
95							New Plantings	6,590	7,700	8,000	300	Increase due to reallocation of funds. From prior year budget amendment.
96							Pond & Stormwater Maint Contract	10,490	12,780	18,900	6,120	Increase due to lake 27 maintenance
97							Pond #9 Aeration Maintenance	0	0	500	500	Increase due to new aeration system in pond #9.
98							Property Insurance Contract	11,040	12,000	12,000	0	
99							Sod Replacement	743	4,000	4,000	0	
100							Mitigation Maint Contract	900	900	900	0	
101							Midge Treatment Contract		0	68,376	68,376	Increase due to recurring midge treatments by contract
102							Total 53900 - Physical Environment	123,008	164,580	241,876	77,296	
103							57200 - Parks & Recreation					
104							Auto Liability	697	755	755	0	
105							Club Facility Maintenance					
106							Club Facility Maintenance	1,918	5,000	5,000	0	
107							Clubhouse Supplies	1,131	2,300	2,300	0	
108							Locks/Keys	122	100	100	0	

Lake St. Charles Community Development District
FY 20 Proposed Budget

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments
109							Pool Snack Vending Items	302	300	300	0	
110							Total Club Facility Maintenance	3,473	7,700	7,700	0	
111							District Employees Payroll Exp					
112							Employer Workman Comp	6,719	9,000	9,000	0	
113							Facilities Monitor	27,922	34,570	35,256	686	2% pay increase effective Oct '19
114							Medical Stipends	4,500	6,000	6,000	0	
115							Payroll Service Charge	1,809	2,500	2,500	0	
116							Payroll Taxes - Employer Taxes	10,133	13,500	13,500	0	
117							Performance Stipend	0	2,600	2,600	0	
118							Full-time Hybrid Employee	19,170	25,459	27,560	2,101	2% pay increase effective Oct '19
119							Property Maintenance Part-Time	826	1,425	1,450	25	2% pay increase effective Oct '19
120							Property Maintenance Team Lead	23,333	28,221	30,052	1,831	2% pay increase effective Oct '19
121							Property Manager	49,673	61,776	63,003	1,227	2% pay increase effective Oct '19
122							Recreational Assistants	4,024	5,900	7,000	1,100	Increase due to wages and need for additional coverage
123							Total District Employees Payroll Exp	148,109	190,951	197,921	6,970	increase due to 2% pay increases
124							Dock Maintenance	426	400	400	0	
125							Nature Path/Trail Maintenance/Drainage	0	0	1,800	1,800	Increase due to reallocation of funds. From prior year budget amendment.
126							Park Facility Maintenance	3,431	4,000	5,000	1,000	Increase due to reallocation of funds. From prior year budget amendment.
127							Parks & Rec Cell Phones	1,018	1,700	1,700	0	
128							Playground Maintenance	0	1,000	2,000	1,000	Increase due to reallocation of funds. From prior year budget amendment.
129							Pool Maintenance Contract	15,100	19,600	19,600	0	

Lake St. Charles Community Development District
FY 20 Proposed Budget

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '18 - Jul '19	FY 19 Annual Budget	FY 20 Proposed Budget	FY 20 to FY 19 Increase (Decrease)	Comments
130							Pool Maintenance Repairs	7,726	9,500	12,000	2,500	Increase due to reallocation of funds. From prior year budget amendment.
131							Sec System Monitoring Contract	120	240	240	0	
132							Security Repairs	4,992	5,000	5,000	0	
133							Total 57200 - Parks & Recreation	185,093	240,846	254,116	13,270	
134							58003-Future CIP Projects & Reserves	336,179	336,179	229,614	(106,565)	FY20 CIP Project
135							Total Expense	773,969	917,262	905,683	(11,580)	
136							Budgeted Carryforward		438,725	438,725	0	Carryforward balance from FY 18 Audit
137							Total Revenue		1,355,987	1,344,408	(11,580)	
138							Revenue Less Expenses		(0)	(0)		

Assessment Adjustments and Summary FY 19-20

Exhibit B

No Operating & Maintenance Fees		
Folio Number	Owner	Total
0739885000	7510 RESIDENTIAL HOA	\$0
0739885010	7510 RESIDENTIAL HOA	\$0
0739885020	7510 RESIDENTIAL HOA	\$0
0739913128	7510 RESIDENTIAL HOA	\$0
0739913502	7510 RESIDENTIAL HOA	\$0
0739913504	8900 MUNICIPAL	\$0
0739913506	7510 RESIDENTIAL HOA	\$0
0739914732	8900 MUNICIPAL	\$0
0739914933	7510 RESIDENTIAL HOA	\$0
0739914978	7510 RESIDENTIAL HOA	\$0
0740900550	8600 COUNTY OWNED	\$0
0741246600	7510 RESIDENTIAL HOA	\$0
0741246602	8900 MUNICIPAL	\$0
0741246604	7510 RESIDENTIAL HOA	\$0
0741247182	7510 RESIDENTIAL HOA	\$0
0741247184	8900 MUNICIPAL	\$0
0741247186	8900 MUNICIPAL	\$0
0741247188	8600 COUNTY OWNED	\$0
0761510730	8900 MUNICIPAL	\$0
0761510732	7510 RESIDENTIAL HOA	\$0

		Total	Rev FY 19-20
40	Townhomes (per townhome)	\$1,120	\$44,800
785	Single Family Homes (per home)	\$1,120	\$879,200
10.83	Acres Commercial Property (per acre)	\$3,153	\$34,146
		Total	\$958,146

0740900500	BRE Mariner LAKE ST CHARLES LLC	\$24,246	7.69
0740900560	Lake St. Charles Medical Center LLP (Strip Center)	\$5,171	1.64
0740900570	NCJ Investment Co. (Conv store/gas)	\$4,729	1.5
		Total	\$34,146
			10.83

Exhibit C

Bob Henriquez
Hillsborough County Property Appraiser



County Center, 16th Floor
601 East Kennedy Boulevard
Tampa, Florida 33602-4932

Telephone: (813) 272-6100
Fax: (813) 307-4448
www.hcpafl.org

Adriana Urbina
Lake St. Charles CDD 051
6801 Colonial Lake Dr
Riverview, FL 33578-8318

Dear Adriana Urbina

Please review the information generated from your non-Ad valorem Assessment Roll. Compare this information with the information certified with the Tax Collector.

Parcel Count	848
Total "0" Assessments	20
Assessed Parcel Count	828
Assessment Total	\$958,146.00

If there are questions regarding this information please contact me at (813) 276-8916 or Chris Weiss at (813) 273-3742.

Tracy Torres

Tracy Torres
Assessment Roll Coordinator
Hillsborough County Property Appraiser
torrest@hcpafl.org
(813)276-8916

DR-408A

Rvsd 02/01

**CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL**

I, the undersigned, hereby certify that I am the Chairman of the Board, or authorized agent of _____
(Name of local government)

located in Hillsborough County, Florida; as such I have satisfied myself that all property included or includable on the Non-Ad Valorem Assessment Roll for the aforesaid county is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I further certify that upon completion of this certificate and the attachment of same to the herein described Non-Ad Valorem Assessment Roll as a part thereof, said Non-Ad Valorem Assessment Roll will be delivered to the Tax Collector of this county.

In witness whereof, I have subscribed this certificate and caused the same to be attached to and made a part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 20____.

Total Record Count _____
Zeroed Item Count _____
Assessment Record Count _____
Total Assessment \$_____

(Chairman of the Board or Authorized Agent)
of _____,
(Name of local government)

Hillsborough County, Florida