

LAKE ST.CHARLES COMMUNITY DEVELOPMENT DISTRICT

LSC CDD Resolution 2020-06

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

Approved by the Lake St. Charles BOS of Supervisors per M09-01-2020-0x

9/01/2020

**RESOLUTION No. 2020-06
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 2020-2021 (“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, 2020; and

WHEREAS, the District ratified Resolution 2020-04 approving the Proposed Budget for FY 20-21 and set September 1, 2020 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 FIRST DAY OF SEPTEMBER, 2020 THAT:

1. Budget: The District Manager’s Proposed FY20-21 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, 2020 and ending September 30, 2021 (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	\$ 683,661
CAPITAL IMPROVEMENT	\$ 216,996
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 21, 2020 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**

Virginia Gianakos, Chair

**STATE OF FLORIDA
COUNTY OF HILLSBOROUGH COUNTY**

I, Sabrina Peacock, 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 1, 2020, 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 _____, 2020.

Sabrina Peacock, Secretary/Treasurer

						Actuals Oct '19 - Jul '20	FY 20 Annual Budget	FY 21 Proposed Budget	FY 20 to FY 21 Increase (Decrease)	Comments
Revenue/Expense										
Revenue										
36100 - Interest Earnings										
Interest - General Fund						1,415	1,450	1,450	0	
Total 36100 - Interest Earnings						1,415	1,450	1,450	0	
General Fund Assessment-O&M										
General Fund Assessment Gross						957,284	958,146	958,146	0	
GF Prop Tax Interest						397	0	0	0	
GF Tax Collector Commissions						(18,423)	(19,163)	(19,163)	0	
GF Tax Payment Discount						(36,337)	(38,326)	(38,326)	0	
Total General Fund Assessment-O&M						902,922	900,657	900,657	0	
Total 36310 - Special Assessment						902,922	900,657	900,657	0	
36311 - Excess Fees						7,460	0	0	0	
36900 - Miscellaneous Revenues										
Other Misc Revenue						1,659	1,200	1,200	0	
Rental						973	1,900	1,900	0	
Pool Snack Vending						382	475	475	0	
Total 36900 - Miscellaneous Revenues						3,015	3,575	3,575	0	
Total Revenue						914,812	905,682	905,682	0	
Budgeted Carryforward							305,051	305,051	0	Carryforward balance from FY 18 Audit
Total Revenue							1,210,733	1,210,733	0	
Expense										
5110 - Legislative										
Employer Taxes						852	1,460	1,460	0	

Lake St. Charles Community Development District
FY 20-21 Proposed Budget

Exhibit A

					Actuals Oct '19 - Jul '20	FY 20 Annual Budget	FY 21 Proposed Budget	FY 20 to FY 21 Increase (Decrease)	Comments
41				Special District Fees	175	175	175	0	
42				Supervisor Fees	10,015	12,000	12,000	0	
43				Supervisor Payroll Service	701	900	900	0	
44				Total 5110 - Legislative	11,743	14,535	14,535	0	
45				51300 - Financial & Admin					
46				Accounting Services	0	500	500	0	
47				Auditing Services	13,000	13,000	13,500	500	Increase per contract
48				Banking & Investment Mgmt Fees	0	200	200	0	
49				District F&A Employees					
50				District Manager	42,286	52,354	53,394	1,040	2% pay increase effective Oct' 20
51				Medical Stipend	1,800	2,400	2,400	0	
52				Payroll Service Charge	363	465	465	0	
53				Payroll Taxes - Employer Taxes	3,422	4,400	4,400	0	
54				Performance Stipend	0	1,000	1,000	0	
55				Total District F&A Employees	47,870	60,619	61,659	1,040	Increase due to pay increase
56				Dues, Licenses & Fees	194	500	500	0	
57				General Insurance					
58				Crime	510	600	600	0	
59				General Liability	3,605	3,868	3,868	0	
60				Public Officials Liability & EP	2,962	3,179	3,179	0	
61				Total General Insurance	7,077	7,647	7,647	0	
62				Legal Advertising	1,265	2,600	2,600	0	
63				Local/Other Taxes	3,197	3,396	3,396	0	
64				Office Supplies	619	1,000	1,000	0	
65				Postage	110	250	250	0	
66				Printer Supplies	2,614	2,000	2,000	0	
67				Professional Development	79	1,000	1,000	0	
68				Technology Services/Upgrades	470	2,000	2,000	0	
69				Telephone	2,694	3,100	3,100	0	
70				Travel Per Diem	0	200	200	0	

						Actuals Oct '19 - Jul '20	FY 20 Annual Budget	FY 21 Proposed Budget	FY 20 to FY 21 Increase (Decrease)	Comments
71					Website Development & Monitor	2,050	2,650	2,650	0	
72					Total 51300 - Financial & Admin	81,238	100,662	102,202	1,540	Increase due to increase in auditing contract and pay increase for DM
73					51400 - Legal Counsel					
74					District Counsel	555	8,000	8,000	0	
75					Total 51400 - Legal Counsel	555	8,000	8,000	0	
76					52100 - Law Enforcement					
77					Car Maintenance & Repairs	311	1,000	1,000	0	
78					Car Gas	329	1,500	1,500	0	
79					Total 52100 - Law Enforcement	640	2,500	2,500	0	
80					53100 - Electric Utility Svs	27,165	39,500	39,500	0	
81					53200 - Gas Utility Services	2,840	4,000	4,000	0	
82					53400 - Garbage/Solid Waste Svc	2,114	2,880	2,880	0	
83					53600 - Water/Sewer Services	3,942	8,000	9,800	1,800	Increase due to new restrooms in park area
84					53900 - Physical Environment					
85					Entry & Walls Maintenance	2,629	2,000	2,000	0	
86					Ford F250 Maintenance & Repair	492	2,000	2,000	0	
87					Fountain in Lake	550	3,000	3,000	0	
88					Gas - Equipment	216	400	400	0	
89					Gas - Truck	955	1,800	1,800	0	
90					Irrigation Maintenance	10,319	10,000	10,000	0	
91					Landscape Maintenance Contract	72,500	87,000	89,610	2,610	3% increase per contract
92					Misc. Landscape -Temporary Staff	566	3,000	3,000	0	
93					Misc. Landscape - Maintenance	9,379	9,500	10,500	1,000	Increase due to sidewalk cleaning and sealing
94					Mulch	10,500	10,500	10,500	0	
95					New Plantings	6,770	8,000	8,000	0	
96					Pond & Stormwater Maint Contract	15,750	18,900	18,900	0	

										Actuals Oct '19 - Jul '20	FY 20 Annual Budget	FY 21 Proposed Budget	FY 20 to FY 21 Increase (Decrease)	Comments
97						Pond #9 Aeration Maintenance				486	500	500	0	
98						Property Insurance Contract				12,430	12,000	12,000	0	
99						Sod Replacement				295	4,000	4,000	0	
100						Mitigation Maint Contract				900	900	900	0	
101						Midge Treatment Contract				67,578	68,376	68,376	0	
102						Total 53900 - Physical Environment				212,315	241,876	245,486	3,610	
103						57200 - Parks & Recreation								
104						Auto Liability				715	755	755	0	
105						Club Facility Maintenance								
106						Club Facility Maintenance				2,790	5,000	5,000	0	
107						Clubhouse Supplies				2,216	2,300	2,300	0	
108						Locks/Keys				0	100	100	0	
109						Pool Snack Vending Items				258	300	300	0	
110						Total Club Facility Maintenance				5,264	7,700	7,700	0	
111						District Employees Payroll Exp								
112						Employer Workman Comp				5,700	9,000	9,000	0	
113						Facilities Monitor				28,476	35,256	35,963	707	2% pay increase effective Oct '20
114						Medical Stipends				4,500	6,000	6,000	0	
115						Payroll Service Charge				1,927	2,500	2,500	0	
116						Payroll Taxes - Employer Taxes				10,850	13,500	13,500	0	
117						Performance Stipend				0	2,600	2,600	0	
118						Full-time Hybrid Employee				21,382	27,560	28,122	562	2% pay increase effective Oct '20
119						Property Maintenance Part-Time				1,595	1,450	1,480	30	2% pay increase effective Oct '20
120						Property Maintenance Team Lead				24,602	30,052	30,651	599	2% pay increase effective Oct '20
121						Property Manager				50,887	63,003	64,272	1,269	2% pay increase effective Oct '20

							Actuals Oct '19 - Jul '20	FY 20 Annual Budget	FY 21 Proposed Budget	FY 20 to FY 21 Increase (Decrease)	Comments
122						Recreational Assistants	4,315	7,000	8,500	1,500	Increase due to wages and need for additional coverage
123						Total District Employees Payroll Exp	154,235	197,921	202,588	4,667	increase due to 2% pay increases
124						Dock/Bridge Maintenance	0	400	400	0	
125						Nature Path/Trail Maintenance/Drainage	372	1,800	1,800	0	
126						Park Facility Maintenance	5,440	5,000	6,000	1,000	Increase due to new restrooms in park area
127						Parks & Rec Cell Phones	1,139	1,700	1,700	0	
128						Playground Maintenance	0	2,000	2,000	0	
129						Pool Maintenance Contract	14,400	19,600	19,600	0	
130						Pool Maintenance Repairs	12,328	12,000	12,000	0	
131						Sec System Monitoring Contract	266	240	240	0	
132						Security Repairs	5,683	5,000	5,000	0	
133						Total 57200 - Parks & Recreation	199,842	254,116	259,783	5,667	
134						58003-Future CIP Projects & Reserves	106,144	229,613	216,996	(12,617)	FY20-21 CIP Project
135						Total Expense	648,539	905,682	905,682	0	
136						Budgeted Carryforward		305,051	305,051	0	Carryforward balance from FY 19 Audit
137						Total Revenue		1,210,733	1,210,733	0	
138						Revenue Less Expenses		0	0		

Assessment Adjustments and Summary FY 20-21

Exhibit B

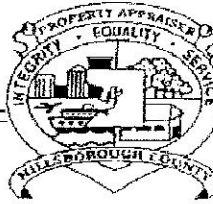
No Operating & Maintenance Fees		
Folio Number	Owner	Total
0739885000	7510 RESIDENTIAL HOA	\$0
0739885010	7510 RESIDENTIAL HOA	\$0
0739885020	7510 RESIDENTIAL HOA	\$0
0739913128	7510 RESIDENTIAL HOA	\$0
0739913502	7510 RESIDENTIAL HOA	\$0
0739913504	8900 MUNICIPAL	\$0
0739913506	7510 RESIDENTIAL HOA	\$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 20-21
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