



Rizzetta & Company

# Lakeside Community Development District

---

**Board of Supervisors' Meeting  
July 24, 2019**

**District Office:  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544  
813-994-1001**

[www.lakesidecdd.org](http://www.lakesidecdd.org)

**LAKESIDE  
COMMUNITY DEVELOPMENT DISTRICT**

Rizzetta & Company, Inc., 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

<b>Board of Supervisors</b>	Paul Luck Samantha Manning Linda Ramlot Jack Koch Sean Knudsen	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Jordan Lansford	Rizzetta & Company, Inc.
<b>District Counsel</b>	Alyssa Willson	Hopping Green & Sams, PA
<b>District Engineer</b>	Jeff Denny	Florida Design Consultants, Inc.

**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) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 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.

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT  
DISTRICT OFFICE □ 5844 OLD PASCO ROAD □ SUITE 100 □ WESLEY CHAPEL,  
FL 33544**

[WWW.LAKESIDECDD.ORG](http://WWW.LAKESIDECDD.ORG)

July 16, 2019

**Board of Supervisors  
Lakeside Community  
Development District**

**AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the Lakeside Community Development District will be held on **Wednesday, July 24, 2019 at 11:00 a.m.**, at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The following is the agenda for this meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors' Meeting held on June 26, 2019.....Tab 1
  - B. Consideration of Operation and Maintenance Expenditures for May 2019.....Tab 2
  - C. Ratification of Series 2018 Acquisition/Construction Requisitions – CUS 26 & 27.....Tab 3
  - D. Ratification of Series 2018 Custody Account Requisition – CR - None
  - E. Ratification of Change Orders – None
- 4. BUSINESS ITEMS**
  - A. Presentation of Field Inspection Report .....Tab 4
  - B. Consideration of Resignation from Paul Luck.....Tab 5
  - C. Consideration of Replacement for Vacant Seat – Annie Kilby
    - 1. Administer Oath of Office to Newly Appointed Supervisor.....Tab 6
    - 2. Review of Form 1 and Sunshine Amendment
  - E. Consideration of Resolution 2019-06, Re-designating Officers of District.....Tab 7
  - F. Public Hearing on Fiscal Year 2019/2020 Final Budget
    - 1. Consideration of Resolution 2019-07, Adopting Fiscal Year 2019/2020 Final Budget.....Tab 8
  - G. Public Hearing on Fiscal Year 2019/2020 Special Assessments
    - 1. Consideration of Resolution 2019-08, Imposing Special Assessments and Certifying an Assessment Roll.....Tab 9

- H. Consideration of Resolution 2019-09, Setting the Meeting Schedule for Fiscal Year 2019/2020.....Tab 10
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
    - 1. Discussion of Finances
- 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 contact me at (813) 994-1001.

Sincerely,  
**Jordan Lansford**  
District Manager

# Tab 1



LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

June 26, 2019 Minutes of Meeting  
Page 2

45 **THIRD ORDER OF BUSINESS** **Consideration of the Minutes of the**  
46 **Board of Supervisors' Meeting held on**  
47 **May 22, 2019**  
48

49 Ms. Lansford presented the minutes from the Board of Supervisors' meeting held  
50 on May 22, 2019.  
51

On a Motion by Ms. Manning, seconded by Mr. Koch, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' meeting held on May 22, 2019 for the Lakeside Community Development District.

52  
53 **FOURTH ORDER OF BUSINESS** **Consideration of Operation &**  
54 **Maintenance Expenditures for April**  
55 **2019**  
56

57 Ms. Lansford presented the operation and maintenance expenditures for April  
58 2019.  
59

On a Motion by Mr. Knudsen, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors approved the Operation & Maintenance Expenditures for April 2019 (\$33,045.78) as presented for the Lakeside Community Development District.

60  
61 **FIFTH ORDER OF BUSINESS** **Ratification of Series 2018**  
62 **Acquisition/Construction Account**  
63 **Requisitions CUS #19-23**  
64

65 Ms. Lansford presented the Series 2018 Acquisition/Construction Account  
66 Requisitions #19-23.  
67

On a Motion by Ms. Manning, seconded by Mr. Knudsen, with all in favor, the Board of Supervisors agreed to ratify the Series 2018 Acquisition/Construction Account Requisitions #19-23, equaling the amount of \$1,117,097.31, for the Lakeside Community Development District.

68  
69 **SIXTH ORDER OF BUSINESS** **Ratification of Series 2018 Custody**  
70 **Account Requisitions CR #25.**  
71

72 Ms. Lansford presented the Series 2018 Custody Account Requisition CR #25 to  
73 the Board.  
74  
75  
76





108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131

**TWELFTH ORDER OF BUSINESS**                      **Discussion of Palm Pruning**

The Board decided to table the discussion of Palm pruning until the next meeting.

**THIRTEENTH ORDER OF BUSINESS**                      **Staff Reports**

- A. District Counsel  
No report.
  
- B. District Engineer  
A discussion ensued regarding encroachment. A Tree survey will be scheduled.
  
- C. District Manager  
Ms. Lansford noted the next regular meeting is scheduled for June 26, 2019 at 11:00 a.m.

There was a follow up on FHP costs. The cost is \$225.00 per hour for a four (4) hour shift, plus processing fee.

The Audit for year end 2018 was presented to the Board and was accepted.

<p>On a Motion by Mr. Koch, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors accepted the Lakeside CDD Fiscal Year End 2018 Audit for the Lakeside Community Development District.</p>
---

132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147

**FOURTEENTH ORDER OF BUSINESS**                      **Supervisor Requests**

Ms. Lansford asked if there were any Supervisor requests. Mr. Koch has a question about increasing assessments.

**FIFTEENTH ORDER OF BUSINESS**                      **Adjournment**

Ms. Lansford stated that if there was no more business to come before the Board than a motion to adjourn would be in order.

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

June 26, 2019 Minutes of Meeting  
Page 5

148

On a Motion by Mr. Knudsen, seconded by Ms. Ramlot, with all in favor, the Board of Supervisors adjourned the meeting at 1:42 p.m. for the Lakeside Community Development District.

149

150

151

152

153

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

# Tab 7

**RESOLUTION 2019-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF LAKESIDE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Lakeside Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF LAKESIDE COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. \_\_\_\_\_ is appointed Chairman.

Section 2. \_\_\_\_\_ is appointed Vice Chairman.

Section 3. \_\_\_\_\_ is appointed Assistant Secretary.  
\_\_\_\_\_ is appointed Assistant Secretary.  
\_\_\_\_\_ is appointed Assistant Secretary.  
\_\_\_\_\_ is appointed Assistant Secretary.  
\_\_\_\_\_ is appointed Assistant Secretary.

Section 4. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2019.**

**LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

**ATTEST:**

\_\_\_\_\_  
**SECRETARY/ASST. SECRETARY**

# Tab 8

## RESOLUTION 2019-07

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2019, submitted to the Board of Supervisors (“**Board**”) of the Lakeside Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT:**

#### **SECTION 1. BUDGET**

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Lakeside Community Development District for the Fiscal Year Ending September 30, 2020.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

**SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2019/2020, the sum of \$ \_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 2015	\$ _____
DEBT SERVICE FUND – SERIES 2018	\$ _____
TOTAL ALL FUNDS	\$ _____

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2019/2020 or within 60 days following the end of the Fiscal Year 2019/2020 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

**LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors





Rizzetta & Company

# Lakeside Community Development District

[Lakesidecdd.org](http://Lakesidecdd.org)

---

**Adopted Proposed Budget for Fiscal Year 2019/2020**

**Presented by: Rizzetta & Company, Inc.**

27150 Citrus Park Lane  
Suite 115  
Tampa, Florida 33625  
Phone: 813-933-5571

[rizzetta.com](http://rizzetta.com)

## Table of Contents

	<u>Page</u>
<b>General Fund Budget Account Category Descriptions</b>	<b>1</b>
<b>Reserve Fund Budget Account Category Descriptions</b>	<b>7</b>
<b>Debt Service Fund Budget Account Category Descriptions</b>	<b>8</b>
<b>General Fund Budget for Fiscal Year 2019/2020</b>	<b>9</b>
<b>Reserve Fund for Fiscal Year 2019/2020</b>	<b>11</b>
<b>Debt Service Fund Budget for Fiscal Year 2019/2020</b>	<b>12</b>
<b>Assessments Charts for Fiscal Year 2019/2020</b>	<b>13</b>

## 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:

**Interest Earnings:** The District may earn interest on its monies in the various operating accounts.

**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.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

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

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

**Facilities Rentals:** The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants 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 management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of 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 maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

**Financial & Revenue Collections:** Services 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. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on 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.

**Travel:** Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

**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:**

**Deputy Services:** The District may wish to contract with the local police agency to provide security for the District.

**Security Services and Patrols:** The District may wish to contract with a private company to provide security for the District.

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

**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.

**Gas Utility Services:** The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

**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.

**Utility - Reclaimed:** The District may incur expenses related to the use of reclaimed water for irrigation.

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

**Fountain Service Repairs & Maintenance:** The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

**Lake/Pond Bank Maintenance:** The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

**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.

**Mitigation Area Monitoring & Maintenance:** The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas 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.

**Field Services:** The District may contract for field management services to provide landscape maintenance oversight.

**Miscellaneous Fees:** The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

**Gate Phone:** The District will incur telephone expenses if the District has gates that are to be opened and closed.

**Street/Parking Lot Sweeping:** The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

**Gate Facility Maintenance:** Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

**Sidewalk Repair & Maintenance:** Expenses related to sidewalks located in the right of way of streets the District may own if any.

**Roadway Repair & Maintenance:** Expenses related to the repair and maintenance of roadways owned by the District if any.

**Employees - Salaries:** The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

**Employees - P/R Taxes:** This is the employer's portion of employment taxes such as FICA etc.

**Employee - Workers' Comp:** Fees related to obtaining workers compensation insurance.

**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.

**Facility Supplies:** The District may have facilities that required various supplies to operate.

**Gate Maintenance & Repairs:** Any ongoing gate repairs and maintenance would be included in this line item.

**Telephone, Fax, Internet:** The District may incur telephone, fax and internet expenses related to the recreational facilities.

**Office Supplies:** The District may have an office in its facilities which require various office related supplies.

**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.

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

**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.

**Trail/Bike Path Maintenance:** Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

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

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

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

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



## 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.

**Off Roll:** For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

**Developer Contributions:** The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

**Miscellaneous Revenues:** The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

---

### 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.

---

### EXPENDITURES – ADMINISTRATIVE:

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

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

**Adopted Proposed Budget  
Lakeside Community Development District  
General Fund  
Fiscal Year 2019/2020**

Chart of Accounts Classification	Actual YTD through 03/31/19	Projected Annual Totals 2018/2019	Annual Budget for 2018/2019	Projected Budget variance for 2018/2019	Budget for 2019/2020	Budget Increase (Decrease) vs 2018/2019	Comments
<b>REVENUES</b>							
Interest Earnings							
Interest Earnings	\$ 193	\$ 386	\$ -	\$ 386	\$ -	\$ -	
Special Assessments							
Tax Roll*	\$ 169,639	\$ 169,639	\$ 168,295	\$ 1,344	\$ 471,402	\$ 303,107	
Off Roll*	\$ 153,030	\$ 306,060	\$ 153,030	\$ 153,030	\$ -	\$ (153,030)	
<b>TOTAL REVENUES</b>	<b>\$ 322,862</b>	<b>\$ 476,085</b>	<b>\$ 321,325</b>	<b>\$ 154,760</b>	<b>\$ 471,402</b>	<b>\$ 150,077</b>	
<b>TOTAL REVENUES AND BALANCE FORWARD</b>	<b>\$ 322,862</b>	<b>\$ 476,085</b>	<b>\$ 321,325</b>	<b>\$ 154,760</b>	<b>\$ 471,402</b>	<b>\$ 150,077</b>	
<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
<b>EXPENDITURES - ADMINISTRATIVE</b>							
Legislative							
Supervisor Fees	\$ 1,621	\$ 3,242	\$ 4,800	\$ 1,558	\$ 4,800	\$ -	
Financial & Administrative							
Administrative Services	\$ 2,250	\$ 4,500	\$ 4,500	\$ -	\$ 4,500	\$ -	
District Management	\$ 7,000	\$ 14,000	\$ 14,000	\$ -	\$ 15,218	\$ 1,218	
District Engineer	\$ 1,753	\$ 3,506	\$ 7,500	\$ 3,994	\$ 7,500	\$ -	
Disclosure Report	\$ 5,100	\$ 5,100	\$ 5,000	\$ (100)	\$ 5,000	\$ -	
Trustees Fees	\$ 3,802	\$ 3,802	\$ 7,000	\$ 3,198	\$ 7,000	\$ -	new bonds? Ask scott
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
Financial & Revenue Collections	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
Accounting Services	\$ 7,500	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ -	
Auditing Services	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ 5,600	\$ 800	Per Grau contract
Arbitrage Rebate Calculation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	new bonds?
Public Officials Liability Insurance	\$ 2,250	\$ 2,250	\$ 3,000	\$ 750	\$ 2,475	\$ (525)	Per EGIS fees
Legal Advertising	\$ 592	\$ 1,184	\$ 2,000	\$ 816	\$ 2,000	\$ -	
Miscellaneous Mailings	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	Violation Letters, etc
Dues, Licenses & Fees	\$ 175	\$ 350	\$ 175	\$ (175)	\$ 175	\$ -	
Reserve Study	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	
Tax Collector /Property Appraiser Fees	\$ -	\$ -	\$ 150	\$ 150	\$ 150	\$ -	
ADA Website Compliance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
Website Hosting, Maintenance, Backup (and	\$ 1,050	\$ 2,100	\$ 1,200	\$ (900)	\$ 1,200	\$ -	contract - why over?
Legal Counsel							
District Counsel	\$ 7,326	\$ 14,652	\$ 10,000	\$ (4,652)	\$ 14,000	\$ 4,000	Over last year- traffic enforcement agreement, etc
<b>Administrative Subtotal</b>	<b>\$ 47,919</b>	<b>\$ 79,686</b>	<b>\$ 89,125</b>	<b>\$ 9,439</b>	<b>\$ 112,618</b>	<b>\$ 23,493</b>	
<b>EXPENDITURES - FIELD OPERATIONS</b>							
Law Enforcement							
Deputy	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	Parking issues, etc
Electric Utility Services							
Utility Services	\$ 3,283	\$ 6,566	\$ 14,000	\$ 7,434	\$ 14,000	\$ -	anything else coming online?
Stormwater Control							
Aquatic Maintenance	\$ 5,250	\$ 10,500	\$ 13,200	\$ 2,700	\$ 10,500	\$ (2,700)	Per contract
Lake/Pond Bank Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	Erosion
Aquatic Plant Replacement	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	Erosion
Stormwater System Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	Stormwater Erosion
General Liability Insurance	\$ 3,026	\$ 3,026	\$ 4,000	\$ 974	\$ 2,475	\$ (1,525)	Per Egis Fees
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ 854	\$ 854	Per Egis Fees
Rust Prevention	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	Suncoast \$1035/month CS- should be less
Entry & Walls Maintenance	\$ 945	\$ 1,890	\$ 2,500	\$ 610	\$ 13,000	\$ 10,500	Pressure Washing
General Landscape Maintenance	\$ 56,500	\$ 113,000	\$ 113,000	\$ -	\$ 119,704	\$ 6,704	Per Brightview Contract
Well Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Do we need this?
Entry Monument Light Maintenance	\$ 740	\$ 1,480	\$ 2,000	\$ 520	\$ 2,000	\$ -	
Holiday Decorations	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	4500 spent Jan. 2018
Irrigation Repairs	\$ 2,704	\$ 5,408	\$ 10,000	\$ 4,592	\$ 10,000	\$ -	New
Landscape - Mulch	\$ 17,648	\$ 35,296	\$ 30,000	\$ (5,296)	\$ 30,000	\$ -	Brightview Contract
Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	
Landscape- Annuals	\$ -	\$ -	\$ -	\$ -	\$ 8,251	\$ 8,251	
Field Services	\$ -	\$ -	\$ -	\$ -	\$ 9,000	\$ 9,000	Per Contract
Miscellaneous Expense	\$ 2,400	\$ 4,800	\$ 2,500	\$ (2,300)	\$ 6,000	\$ 3,500	
Road & Street Facilities							
Sidewalk Repair & Maintenance	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ 30,000	\$ -	
Street Sign Repair & Replacement	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	Signs repaired, etc
Roadway Repair & Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000	
Contingency							
Miscellaneous Contingency	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ 20,000	\$ 3,000	Increase

**Adopted Proposed Budget  
Lakeside Community Development District  
General Fund  
Fiscal Year 2019/2020**

Chart of Accounts Classification	Actual YTD through 03/31/19	Projected Annual Totals 2018/2019	Annual Budget for 2018/2019	Projected Budget variance for 2018/2019	Budget for 2019/2020	Budget Increase (Decrease) vs 2018/2019	Comments
Field Operations Subtotal		\$ 181,966		\$ 50,234	\$ 358,784	\$ 113,584	
Contingency for County TRIM Notice							
<b>TOTAL EXPENDITURES</b>		\$ 261,652		\$ 59,673	\$ 471,402	\$ 137,077	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		\$ 214,433		\$ 214,433	\$ -	\$ 13,000	need to start making reserve contribution



**Budget Template  
Lakeside Community Development District  
Debt Service  
Fiscal Year 2019/2020**

<b>Chart of Accounts Classification</b>	<b>Series 2015</b>	<b>Series 2018</b>	<b>Budget for 2019/2020</b>
<b>REVENUES</b>			
Special Assessments			
Net Special Assessments	\$389,998.62	\$343,368.48	\$733,367.10
<b>TOTAL REVENUES</b>	<b>\$389,998.62</b>	<b>\$343,368.48</b>	<b>\$733,367.10</b>
<b>EXPENDITURES</b>			
<b>Administrative</b>			
Financial & Administrative			
Debt Service Obligation	\$389,998.62	\$343,368.48	\$733,367.10
<b>Administrative Subtotal</b>	<b>\$389,998.62</b>	<b>\$343,368.48</b>	<b>\$733,367.10</b>
<b>TOTAL EXPENDITURES</b>	<b>\$389,998.62</b>	<b>\$343,368.48</b>	<b>\$733,367.10</b>
<b>EXCESS OF REVENUES OVER EXPENDIT</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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

6.0%

**Gross assessments:**

**\$779,514.35**

**Notes:**

Tax Roll County Collection Costs and Early Payment Discounts are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

LAKESIDE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2019/2020 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$491,402.00
COLLECTION COSTS @	2.0%	\$10,455.36
EARLY PAYMENT DISCOUNT @	4.0%	\$20,910.72
2019/2020 TOTAL O&M ASSESSMI		<u>\$522,768.09</u>

LOT SIZE	UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT			
	O&M	SERIES 2015 DEBT SERVICE <sup>(1)</sup>	SERIES 2018 DEBT SERVICE <sup>(2)</sup>	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M	SERIES 2015 DEBT SERVICE <sup>(3)</sup>	SERIES 2018 DEBT SERVICE <sup>(4)</sup>	TOTAL <sup>(5)</sup>
<b>Increment 1</b>											
Villa	86	85	0	1.00	86.00	11.04%	\$57,712.52	\$671.08	\$899.22	\$0.00	\$1,570.30
Single Family 45'	150	150	0	1.00	150.00	19.26%	\$100,661.38	\$671.08	\$999.13	\$0.00	\$1,670.21
Single Family 55'	113	113	0	1.00	113.00	14.51%	\$75,831.57	\$671.08	\$999.13	\$0.00	\$1,670.21
Single Family 55'	1	0	0	1.00	1.00	0.13%	\$671.08	\$671.08	\$0.00	\$0.00	\$671.08
Single Family 80'	58	58	0	1.00	58.00	7.45%	\$38,922.40	\$671.08	\$1,298.87	\$0.00	\$1,969.95
<b>Increments 2 &amp; 3</b>											
Villa	114	0	114	1.00	114.00	14.63%	\$76,502.65	\$671.08	\$0.00	\$900.00	\$1,571.08
Single Family 40'	114	0	114	1.00	114.00	14.63%	\$76,502.65	\$671.08	\$0.00	\$1,000.00	\$1,671.08
Single Family 55'	100	0	100	1.00	100.00	12.84%	\$67,107.58	\$671.08	\$0.00	\$1,000.00	\$1,671.08
Single Family 60'	43	0	43	1.00	43.00	5.52%	\$28,856.26	\$671.08	\$0.00	\$1,125.00	\$1,796.08
	<u>779</u>	<u>406</u>	<u>371</u>		<u>779.00</u>	<u>100.00%</u>	<u>\$522,768.09</u>				

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

**(\$31,366.09)**

**Net Revenue to be Collected:**

\$491,402.00

(1) Reflects the number of total lots with Series 2015 debt outstanding.

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

(3) Annual debt service assessment per lot adopted in connection with the Series 2015 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discounts.

(4) 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.

(5) Annual assessment that will appear on November 2019 Pasco County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2019/2020 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2019/2020 O&M Budget	\$491,402.00
Pasco County Collection Costs @ 2%	\$10,455.36
Early Payment Discount @ 4%	\$20,910.72
<b>2019/2020 TOTAL O&amp;M ASSESSMENT (GROSS)</b>	<b>\$522,768.09</b>

2018/2019 O&M Budget	\$341,835.11
2019/2020 O&M Budget	\$522,768.09
<b>Total Difference:</b>	<b>\$180,932.98</b>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2018/2019	2019/2020	\$	%
Series 2015 Debt Service - Villa	\$899.22	\$899.22	\$0.00	0.00%
Operations/Maintenance - Villa	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,338.03</b>	<b>\$1,570.30</b>	<b>\$232.27</b>	<b>17.36%</b>
Series 2015 Debt Service - Single Family 45'	\$999.13	\$999.13	\$0.00	0.00%
Operations/Maintenance - Single Family 45'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,437.94</b>	<b>\$1,670.21</b>	<b>\$232.27</b>	<b>16.15%</b>
Series 2015 Debt Service - Single Family 55'	\$999.13	\$999.13	\$0.00	0.00%
Operations/Maintenance - Single Family 55'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,437.94</b>	<b>\$1,670.21</b>	<b>\$232.27</b>	<b>16.15%</b>
Series 2015 Debt Service - Single Family 80'	\$1,298.87	\$1,298.87	\$0.00	0.00%
Operations/Maintenance - Single Family 80'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,737.68</b>	<b>\$1,969.95</b>	<b>\$232.27</b>	<b>13.37%</b>
Series 2018 Debt Service - Villa	\$900.00	\$900.00	\$0.00	0.00%
Operations/Maintenance - Villa	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,338.81</b>	<b>\$1,571.08</b>	<b>\$232.27</b>	<b>17.35%</b>
Series 2018 Debt Service - Single Family 40'	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 40'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,438.81</b>	<b>\$1,671.08</b>	<b>\$232.27</b>	<b>16.14%</b>
Series 2018 Debt Service - Single Family 55'	\$1,000.00	\$1,000.00	\$0.00	0.00%
Operations/Maintenance - Single Family 55'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,438.81</b>	<b>\$1,671.08</b>	<b>\$232.27</b>	<b>16.14%</b>
Series 2018 Debt Service - Single Family 60'	\$1,125.00	\$1,125.00	\$0.00	0.00%
Operations/Maintenance - Single Family 60'	\$438.81	\$671.08	\$232.27	52.93%
<b>Total</b>	<b>\$1,563.81</b>	<b>\$1,796.08</b>	<b>\$232.27</b>	<b>14.85%</b>



# Tab 9

## RESOLUTION 2019-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2019/2020; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Lakeside Community Development District (“**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 Pasco County, Florida (“**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 (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**Fiscal Year 2019/2020**”), 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 Adopted 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**, 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 Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2019/2020; 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 the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the Lakeside Community Development District (“**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 Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, 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.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF THE LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT:**

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The Board hereby finds and determines that 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 cost of the assessments. The allocation of the assessments to the specially benefitted lands, as shown in **Exhibits “A” and “B,”** is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 190 and 197, *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.

**SECTION 3. COLLECTION.** The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** 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.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** 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 therefrom shall be paid to the District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** 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 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.

**SECTION 6. 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.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2019.

ATTEST:

**LAKESIDE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Exhibit A:** Budget  
**Exhibit B:** Assessment Roll

# Tab 10

**RESOLUTION 2018-09**

**A RESOLUTION OF THE LAKESIDE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2019/2020**

WHEREAS, the Lakeside Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Pasco County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2019/2020 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BEXLEY COMMUNITY DEVELOPMENT DISTRICT**

1. The Fiscal Year 2019/2020 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.
2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 24<sup>th</sup> day of July, 2019.

ATTEST:

**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**

---

Secretary / Assistant Secretary

---

Chairman, Board of Supervisors

**EXHIBIT “A”**  
**BOARD OF SUPERVISORS’ MEETING DATES**  
**LAKESIDE COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2019/2020**

October 23, 2019  
November 20, 2019 \* (Date adjusted due to Holiday)  
December 18, 2019 (Date adjusted due to Holiday)  
January 22, 2020\*  
February 26, 2020  
March 25, 2020  
April 22, 2020  
May 27, 2020 \*  
June 24, 2020  
July 22, 2020  
August 26, 2020\*  
September 23, 2020

Meetings will convene at 11:00 a.m. except for November, January, May and August will convene at \*5:00 p.m.at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544.