LSC CDD Resolution 2018-07

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

Approved by the Lake St. Charles BOS of Supervisors per M09-11-2018-0x

9/11/2018

RESOLUTION No. 2018-07
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 2018-2019 ("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 5, 2018; and

WHEREAS, the District ratified Resolution 2018-06 approving the Proposed Budget for FY 18-19 and set September 11, 2018 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 ELEVENTH DAY OF SEPTEMBER, 2018 THAT:

1. Budget: The District Manager's Proposed FY18 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, 2018 and ending September 30, 2019 (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	**$ 575,358**
CAPITAL IMPROVEMENT	**$ 325,299**
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 28, 2018 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 Fannin, Chair

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH COUNTY

I, Rob Martin, 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 11, 2018, 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 _____, 2015.

_____
Rob Martin, Secretary/Treasurer

Lake St. Charles Community Development District
FY 19 Proposed Budget

Exhibit A

	A	B	C	D	E	F	G	H	I	L	O	P
1		Based on Actuals										
2		Based on Contract $'s										
3		Based on Projections for FY' 17										
4		Based on FY '16 Budget										
5		Debt Service										
6												
7								**Actuals Oct '17 - Aug '18**	**FY 18 Annual Budget**	**FY 19 Proposed Budget**	**FY 19 to FY 18 Increase (Decrease)**	**Comments**
8		**Revenue/Expense**										
9				**Revenue**								
10					**36100 - Interest Earnings**							
11						**Interest - General Fund**		1,579	1,450	1,450	0	
12					**Total 36100 - Interest Earnings**			1,579	1,450	1,450	0	
13					**36310 - Special Assessment**							
14						**Debt Service Assessment**						
15							**Debt Service Assessment Gross**	0	**0**	**0**	0	
16							**DS Prop Tax Interest**	0	**0**	**0**	0	
17							**DS Tax Collector Commissions**	0	**0**	**0**	0	
18							**DS Tax Payment Discount**	0	**0**	**0**	0	
19						**Total Debt Service Assessment**		0	**0**	**0**	0	
20						**General Fund Assessment-O&M**						
21							**General Fund Assessment Gross**	935,803	**935,803**	**958,146**	22,343	**Restoration to regular annual assessment per Burton's plan.**
22							**GF Prop Tax Interest**	824	**0**	**0**	0	
23							**GF Tax Collector Commissions**	(18,024)	**(18,716)**	**(19,163)**	(447)	
24							**GF Tax Payment Discount**	(35,300)	**(37,432)**	**(38,326)**	(894)	
25						**Total General Fund Assessment-O&M**		883,303	**879,655**	**900,657**	21,002	
26					**Total 36310 - Special Assessment**			883,303	**879,655**	**900,657**	21,002	
27					**36311 - Excess Fees**			5,701	0	0	0	

Lake St. Charles Community Development District
FY 19 Proposed Budget

Exhibit A

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '17 - Aug '18	FY 18 Annual Budget	FY 19 Proposed Budget	FY 19 to FY 18 Increase (Decrease)	Comments
28					36900 - Miscellanous Revenues							
29							Other Misc Revenue	6,879	5,357	1,200	(4,157)	Decrease due to app reimbursement, HOA sign reimbursement and light rebate not applying this FY.
30							Rental	2,174	1,900	1,900	0	
31							Pool Snack Vending		0	475	475	New Line
32					Total 36900 - Miscellanous Revenues			9,053	7,257	3,575	(3,682)	
33				Total Revenue				899,636	888,362	905,682	17,320	
34				Budgeted Carryforward					457,418	457,418	0	Carryforward balance from FY 17 Audit
35				Total Revenue					1,345,780	1,363,100	17,320	
36												
38				Expense								
39					5110 - Legislative							
40							Employer Taxes	989	1,460	1,460	0	
41							Special District Fees	175	175	175	0	
42							Supervisor Fees	11,000	12,000	12,000	0	
43							Supervisor Payroll Service	781	900	900	0	
44					Total 5110 - Legislative			12,945	14,535	14,535	0	
45					51300 - Financial & Admin							
46							Accounting Services	0	500	500	0	
47							Auditing Services	15,000	15,000	12,500	(2,500)	Decrease per contract
48							Banking & Investment Mgmt Fees	0	200	200	0	
49							District F&A Employees					
50							District Manager	44,528	50,336	51,334	998	2% pay increase effective Oct' 18
51							Medical Stipend	2,000	2,400	2,400	0	
52							Payroll Service Charge	429	465	465	0	

Lake St. Charles Community Development District
FY 19 Proposed Budget

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7								Actuals Oct '17 - Aug '18	FY 18 Annual Budget	FY 19 Proposed Budget	FY 19 to FY 18 Increase (Decrease)	Comments
53							Payroll Taxes - Employer Taxes	3,646	4,400	4,400	0	
54							Performance Stipend	0	1,000	1,000	0	
55						Total District F&A Employees		50,603	58,601	59,599	998	Increase due to pay increase
56						Dues, Licenses & Fees		420	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		2,044	2,600	2,600	0	
63						Local/Other Taxes		3,196	2,800	3,396	596	Increase due to Lighting District and Sales Tax.
64						Office Supplies		364	1,000	1,000	0	
65						Postage		183	250	250	0	
66						Printer Supplies		772	2,000	2,000	0	
67						Professional Development		0	1,000	1,000	0	
68						Technology Services/Upgrades		2,540	2,000	2,000	0	
69						Telephone		2,626	3,100	3,100	0	
70						Travel Per Diem		88	200	200	0	
71						Website Development & Monitor		2,650	2,650	2,650	0	
72					Total 51300 - Financial & Admin			87,402	100,048	99,142	(906)	Decrease due to renwewed auditing contract.
73					51400 - Legal Counsel							
74						District Counsel		1,002	8,000	8,000	0	
75					Total 51400 - Legal Counsel			1,002	8,000	8,000	0	
76					52100 - Law Enforcement							
77						Car Maintenance & Repairs		613	1,000	1,000	0	
78						Car Gas		577	1,500	1,500	0	

Lake St. Charles Community Development District
FY 19 Proposed Budget

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7								Actuals Oct '17 - Aug '18	FY 18 Annual Budget	FY 19 Proposed Budget	FY 19 to FY 18 Increase (Decrease)	Comments
79						Hyundai Loan Payments						
80							Hyundai Interest Payment	26	53	0	(53)	Decrease due to car loan payoff
81							Hyundai Principal Payment	1,014	995	0	(995)	Decrease due to car loan payoff
82						Total Hyundai Loan Payments		1,040	1,048	0	(1,048)	Decrease due to car loan payoff
83						Other Protection Services		0	15	0	(15)	
84					Total 52100 - Law Enforcement			2,230	3,548	2,500	(1,048)	Decrease due to car loan payoff
85					53100 - Electric Utility Svs			32,160	38,800	38,800	0	
86					53200 - Gas Utility Services			3,451	4,000	4,000	0	
87					53400 - Garbage/Solid Waste Svc			1,876	1,700	2,880	1,180	Increase due to rate adjustments throughout the year.
88					53600 - Water/Sewer Services			6,238	8,000	8,000	0	
89					53900 - Physical Environment							
90						Entry & Walls Maintenance		123	2,000	2,000	0	
91						Ford F250 Loan Payment						
92							Interest Payment	16	172	0	(172)	Decrease due to truck loan payoff
93							Principal Payment	2,016	2,140	0	(2,140)	Decrease due to truck loan payoff
94						Total Ford F250 Loan Payment		2,032	2,312	0	(2,312)	Decrease due to truck loan payoff
95						Ford F250 Maintenance & Repair		824	1,000	1,000	0	
96						Fountain in Lake		8,996	3,418	3,000	(418)	
97						Gas - Equipment		325	400	400	0	
98						Gas - Truck		1,408	1,800	1,800	0	
99						Irrigation Maintenance		7,316	6,700	8,000	1,300	Increase due to aging equipment.
100						Landscape Maintenance Contract		79,750	87,000	87,000	0	
101						Misc. Landscape -Temporary Staff		3,000	3,000	3,000	0	
102						Misc. Landscape - Maintenance		5,390	9,500	9,500	0	
103						Mulch		737	4,000	4,000	0	
104						New Plantings		1,769	6,000	6,000	0	
105						Pond Maint Contract		11,539	12,780	12,780	0	
106						Property Insurance Contract		10,747	12,000	12,000	0	

Lake St. Charles Community Development District
FY 19 Proposed Budget

Exhibit A

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '17 - Aug '18	FY 18 Annual Budget	FY 19 Proposed Budget	FY 19 to FY 18 Increase (Decrease)	Comments
107						Sod Replacement		4,420	4,000	4,000	0	
108						Water Drainage Maint Contract		900	900	900	0	
109					Total 53900 - Physical Environment			139,275	156,810	155,380	(1,430)	Decrease due to truck loan payoff
110					57200 - Parks & Recreation							
111						Auto Liability		665	755	755	0	
112						Club Facility Maintenance						
113							Club Facility Maintenance	3,147	5,000	5,000	0	
114							Clubhouse Supplies	2,387	2,300	2,300	0	
115							Locks/Keys	245	100	100	0	
116							Pool Snack Vending Items		0	300	300	New Line
117						Total Club Facility Maintenance		5,778	7,400	7,700	300	
118						District Employees Payroll Exp						
119							Employer Workman Comp	8,586	7,629	9,000	1,371	Increase due to insurance estimates
120							Facilities Monitor	29,674	33,403	34,570	1,167	2% pay increase effective Oct '18
121							Medical Stipends	5,250	6,000	6,000	0	
122							Payroll Service Charge	2,409	2,000	2,500	500	
123							Payroll Taxes - Employer Taxes	11,073	13,500	13,500	0	
124							Performance Stipend	0	2,600	2,600	0	
125							Full-time Hybrid Employee	21,540	24,960	25,459	499	2% pay increase effective Oct '18
126							Property Maintenance Part-Time	1,055	1,381	1,425	44	2% pay increase effective Oct '18
127							Property Maintenance Team Lead	24,749	27,675	28,221	546	2% pay increase effective Oct '18
128							Property Manager	53,581	60,570	61,776	1,206	2% pay increase effective Oct '18
129							Recreational Assistants	5,370	5,900	5,900	0	
130						Total District Employees Payroll Exp		163,286	185,618	190,951	5,333	increase due to 2% pay increases and increase in WC estimates

Lake St. Charles Community Development District
FY 19 Proposed Budget

Exhibit A

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7								Actuals Oct '17 - Aug '18	FY 18 Annual Budget	FY 19 Proposed Budget	FY 19 to FY 18 Increase (Decrease)	Comments
131							Dock Maintenance	98	400	400	0	
132							Nature Path/Trail Maintenance/Drainage	1,719	1,800	1,800	0	
133							Park Facility Maintenance	3,871	5,000	5,000	0	
134							Parks & Rec Cell Phones	1,240	1,700	1,700	0	
135							Playground Maintenance	0	2,000	2,000	0	
136							Pool Maintenance Contract	16,300	19,600	19,600	0	
137							Pool Maintenance Repairs	9,638	12,000	12,000	0	
138							Sec System Monitoring Contract	240	240	240	0	
139							Security Repairs	2,916	2,921	5,000	2,079	Increase due to gate repair.
140						Total 57200 - Parks & Recreation		205,749	239,434	247,146	7,712	increase due to 2% pay increases, increase in WC estimates, and security gate repair.
141						58003-Future CIP Projects & Reserves		313,472	313,472	325,299	11,827	FY2019 CIP Project
142				Total Expense				805,800	888,362	905,682	17,321	
143				Budgeted Carryforward					457,418	457,418	0	Carryforward balance from FY 17 Audit
144				Total Revenue					1,345,780	1,363,100	17,321	
145				Revenue Less Expenses					0	(0)		

Assessment Adjustments and Summary FY 18

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 17-18
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

Exhibit C

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 Lake St. Charles Community Development District

(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 that 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 28th day of August, 2018.

Total Record Count	848
Zeroed Item Count	20
Assessment Record Count	828
Total Assessment	$958,146

(Chairman of the Board or Authorized Agent)

of Lake St. Charles Community Development District

(Name of Local Government)
Hillsborough County, Florida