LSC CDD Resolution 2021-04

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

Approved by the Lake St. Charles BOS of Supervisors per M09-14-2021-0x 9/14/2021

RESOLUTION No. 2021-04 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 2021-2022 ("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 9, 2021; and

WHEREAS, the District ratified Resolution 2021-02 approving the Proposed Budget for FY 21-22 and set September 14, 2021 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 FOURTEENTH DAY OF SEPTEMBER, 2021 THAT:

- **1. Budget:** The District Manager's Proposed FY21-22 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, 2021 and ending September 30, 2022 (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 \$ 642,646 CAPITAL IMPROVEMENT \$ 258,011

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 17, 2021 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

DEVELOPMENT DISTRICT								
Sabrina Peacock, Chair								

LAKE ST. CHARLES COMMUNITY

STATE OF FLORIDA COUNTY OF HILLSBOROUGH COUNTY

I, David Nelson, Secretary/Treasurer of the District, DO HEREBY CERTIFY that the above a Resolution adopted by the Lake St. Charles Commis September 14, 2021, as the same appears of record	and foregoing is a true and unity Development District,	correct copy of at its meeting of
Community Development District.		
WITNESS my hand and official seal this	day of,	2021.
	David Nelson, Secretary/Tre	 easurer

1:44 PM 9/22/2021

7/22/2021 FY 21-22 Proposed Budget												
	*	·	e				•		,	r	0	,
2								Actuals Oct	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments
		Re	veni	ue/E	xpe	nse	- e					
				Rev			-					
					3610	0 - I	nterest Earnings					
						Inte	rest - General Fund	1,459	1,450	1,450	0	
3					Tota	l 36′	100 - Interest Earnings	1,459	1,450	1,450	0	
						Gen	neral Fund Assessment-O&M					
							General Fund Assessment Gross	957,026	958,146	958,146	0	
							GF Prop Tax Interest	366	0	0	0	
							GF Tax Collector Commissions	(18,412)	(19,163)	(19,163)	0	
							GF Tax Payment Discount	(36,765)	(38,326)	(38,326)	0	
						Tota	al General Fund Assessment-O&M	902,215	900,657	900,657	0	
					Tota	I 36:	310 - Special Assessment	902,215	900,657	900,657	0	
a					3631	1 - E	Excess Fees	7,307	7,300	0	(7,300)	Decrease due to unknown amount received from the County.
					3690	0 -	Miscellanous Revenues					
						Oth	er Misc Revenue	7,913	6,200	1,200	(5,000)	Decrease due to Hills. Cnty Grant
						Sun	trust Credit Card Rewards	1,474	1,474	0		Decrease due to unknown amount received from rewards
						Ren	tal	273	500	500	0	
1						Poo	l Snack Vending	0	0	475	475	Increase due to projected sales for upcoming summer season
,							P Grant Reimbursements	0	157,981	433,569	275,588	Increase due to continuation of Lake Water Quality project.
					Tota	I 369	900 - Miscellanous Revenues	9,660	166,155	435,744	269,589	
				Tot	Total Revenue		920,641	1,075,562	1,337,851	262,289		
٠				Bud	gete	d Ca	nrryforward		305,051	484,754	179,703	Carryforward balance from FY 20 Audit
,				Total Revenue			ue		1,380,613	1,822,605	441,992	

, ,	72/2021 TT 21-22 TTOposed Budget										
	Ļ	1	\vdash		-	•	<u> </u>	,		•	,
							Actuals Oct	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments
38											
40			Ехр	ens	se .						
41				5110) - Le	egislative					
42					Emp	oloyer Taxes	839	1,460	1,460	0	
43					Spe	cial District Fees	175	175	175	0	
44					Sup	ervisor Fees	10,000	12,000	12,000	0	
45					Sup	ervisor Payroll Service	769	900	900	0	
46			-	Tota	l 51	10 - Legislative	11,782	14,535	14,535	0	
47				5130	0 - I	Financial & Admin					
48				Accounting Services		0	500	500	0		
49					Aud	liting Services	13,500	13,500	13,500	0	
50					Ban	king & Investment Mgmt Fees	0	200	200	0	
51					Dist	rict F&A Employees					
52						District Manager	43,126	53,394	54,462	1,068	2% pay increase effective Oct' 21
53						Medical Stipend	2,000	2,400	2,400	0	
54						Payroll Service Charge	381	465	465	0	
55						Payroll Taxes - Employer Taxes	3,501	4,400	4,400	0	
56						Performance Stipend	0	1,000	1,000	0	
57					Tota	al District F&A Employees	49,007	61,659	62,727	1,068	Increase due to pay increase
58					Due	s, Licenses & Fees	256	500	500	0	
59				General Insurance							
60						Crime	565	600	600	0	
61						General Liability	3,785	3,868	3,868	0	
62						Public Officials Liability & EP	3,110	3,179	3,179	0	
63					Tota	al General Insurance	7,460	7,647	7,647	0	
64					Leg	al Advertising	223	2,600	2,600	0	
65					Loc	al/Other Taxes	3,229	3,396	3,396	0	
66					Offi	ce Supplies	664	1,000	1,000	0	

1:44 PM 9/22/2021

Lake St. Charles Community Development District FY 21-22 Proposed Budget

							· .			
	*	,	с в	Ľ			'	r	0	,
à						Actuals Oct '20 - Jul '21	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments
67					Postage	28	250	250	0	
68					Printer Supplies	551	2,000	2,000	0	
69					Professional Development	79	1,000	1,000	0	
70					Technology Services/Upgrades	1,252	2,000	2,000	0	
71					Telephone	2,773	3,100	3,600	500	Increase due to required internet service for park.
72					Travel Per Diem	0	200	200	0	
73					Website Development & Monitor	2,423	2,650	2,650	0	
74				_	al 51300 - Financial & Admin	81,445	102,202	103,770	1,568	Increase due to required internet in park and pay increase for DM
75				514	00 - Legal Counsel					
76					District Counsel	1,326	8,000	8,000	0	
77				_	al 51400 - Legal Counsel	1,326	8,000	8,000	0	
78				521	00 - Law Enforcement					
79					Car Maintenance & Repairs	401	1,000	1,000	0	
80					Car Gas	468	1,500	1,500	0	
81				Tota	al 52100 - Law Enforcement	869	2,500	2,500	0	
82				531	00 - Electric Utility Svs	28,066	39,500	46,500	7,000	Increase due to aeration system
83				532	00 - Gas Utility Services	4,020	4,000	4,000	0	
84				534	00 - Garbage/Solid Waste Svc	2,263	2,880	2,880	0	
85				536	00 - Water/Sewer Services	4,944	9,800	9,800	0	
86				539	00 - Physical Environment					
87					Entry & Walls Maintenance	0	2,000	2,000	0	
88					Ford F250 Maintenance & Repair	1,155	2,000	2,000	0	
89					Fountain in Lake	1,350	3,000	3,000	0	
90					Gas - Equipment	182	400	400	0	
91					Gas - Truck	705	1,800	1,800	0	
92					Irrigation Maintenance	12,000	10,000	10,000	0	

1:44 PM 9/22/2021

9/22/2021				21-22 1 10p0	21-22 Proposed Budget				
		,	•		'	,	0	,	
				Actuals Oct	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments	
93		Land	dscape Maintenance Contract	67,208	89,610	92,299	2,689	3% increase per contract	
94		Misc	c. Landscape -Temporary Staff	0	3,000	3,000	0		
95		Misc	c. Landscape - Maintenance	7,395	10,500	10,500	0		
96		Mulo	ch	10,063	10,500	10,500	0		
97		New	Plantings	2,275	8,000	8,000	0		
98		Pone	d & Stormwater Maint Contract	15,750	18,900	13,720	(5,180)	Decrease due to maintance treatment removal of Lake #27	
99		Pone	d Aeration Maint #9,22,23, & 24,	486	500	1,296	796	Increase due to pond aeration maintenance	
100		Lake	e Aeration Maint #27	0	0	2,160	2,160	Increase due to pond aeration maintenance	
101		Foui	ntain Maint Site #21	0	0	500	500	Increase due to fountain maintenance	
102			perty Insurance Contract	13,672	12,000	14,500	2,500	Increase due to park restroom building and upgraded playground	
103	\perp	Sod	Replacement	2,033	4,000	4,000	0		
104		Mitiç	gation Maint Contract	900	900	900	0		
105		Midq	ge Survey	0	0	1,500	1,500	Increase due to necessary midge surve	
106			900 - Physical Environment	135,173	177,110	182,075	4,965		
L07	57		Parks & Recreation						
108	+	_	Liability	733	755	755	0		
109	+	1 1	Facility Maintenance						
110	+	-	Club Facility Maintenance	3,013	5,000	5,000	0		
111 112	+	-	Clubhouse Supplies	2,802	2,300	2,300	0		
113	+		Locks/Keys	71	100	100	300		
- 	+	_	Pool Snack Vending Items	5 005	7 100	300	300		
114	+	_	Il Club Facility Maintenance	5,885	7,400	7,700	300		
115			rict Employees Payroll Exp Employer Workman Comp	5,421	9,000	9,360	200	Increase due to Grant Manager (Mark Cooper) increase to payroll	

1:44 PM 9/22/2021

722/2021 11 21-22 110poseu Buuget											
,		c						,	r	е	,
							Actuals Oct '20 - Jul '21	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments
117						Facilities Monitor	29,047	35,963	36,682	710	2% pay increase effective Oct '21
118						Medical Stipends	4,700	6,000	6,000	0	270 pay increase effective oct 21
119						Payroll Service Charge	1,971	2,500	2,500	0	
120						Payroll Taxes - Employer Taxes	10,478	13,500	16,500	3,000	Increase due to Grant Manager (Mark Cooper) increase to payroll
121						Performance Stipend	0	2,600	2,600	0	
122						Full-time Maintenance Employee	19,042	28,122	25,460	\ , ,	2% pay increase effective Oct '21
123						Property Maintenance Part-Time	1,606	1,480	1,510		2% pay increase effective Oct '21
124						Property Maintenance Team Lead	28,489	30,651	33,946	·	2% pay increase effective Oct '21
125						Property Manager	51,912	64,272	65,558	1,286	2% pay increase effective Oct '21
126						Grant Management (Reimbursed from State of Florida DEP)		0	36,500	36,500	Increase due to required Grant Manager for DEP (Mark Cooper)
127						Recreational Assistants	3,860	8,500	9,500	1,000	Increase due to minimum wage increase
128						Hillsborough County Off Duty		0	2,900	2,900	Increase due to HCSO requested coverage (5 hours per month)
129					Tota	l District Employees Payroll Exp	156,525	202,588	249,016	46,428	increase due to 2% pay increases
130					Doc	k Maintenance	185	400	400	0	
131	-				Natu	re Path/Trail Maintenance/Drainage	0	1,800	1,800	0	
132					Park	Facility Maintenance	1,809	6,000	7,000	1,000	Increase due to restroom supplies for park.
133					Park	s & Rec Cell Phones	1,343	1,700	1,700	0	
134					Playground Maintenance		333	2,000	2,000	0	
135					Pool Maintenance Contract		14,680	19,600	21,100	1,500	Increase due to contract
136					Poo	l Maintenance Repairs	9,029	12,000	12,000	0	
137	1			_	Sec	System Monitoring Contract	260	240	240	0	
138					Seci	urity Repairs	100	5,000	5,000	0	

1:44 PM 9/22/2021

	Y	,	e e	5) h		,	,	,	0	
								Actuals Oct '20 - Jul '21	FY 21 Annual Budget	FY 22 Proposed Budget	FY 21 to FY 22 Increase (Decrease)	Comments
139					Tota	I 572	200 - Parks & Recreation	190,883	259,483	308,711	49,228	
140					58003-Future CIP Projects & Reserves		284,006	297,571	258,011	(39,560)	FY21-22 CIP Project	
141				58004-Lake Water Quality Project		0	157,981	397,069	239,088	Increase due to continuation of Lake Water Quality project.		
142				Tota	al Exp	ens	e	744,777	1,075,562	1,337,851	262,289	
143			Budgeted Carryforward				305,051	484,754	179,703	Carryforward balance from FY 20 Audit		
144			Total Revenue				1,380,613	1,822,605	441,992			
145		Revenue Less Expenses				0	0					

FY17ProposedBudgetV1.xlsx Page 6 of 6

Exhibit B

Assessment Adjustments and Summary FY 21-22

No Operating & Maintenance Fees							
Folio Number	Land Use Code	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

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

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.

macy sorres

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 Coun	ty, 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 ha	ve been able to ascertain; and that all required extensions on the
above described roll to show th	ne non-ad valorem assessments attributable to the property listed
therein have been made pursuan	nt to law.
I further certify that upo	on completion of this certificate and the attachment of same to the
herein described Non-Ad Valo	orem Assessment Roll as a part thereof, said Non-Ad Valorem
Assessment Roll will be deliver	red to the Tax Collector of this county.
In witness whereof, I ha	we subscribed this certificate and caused the same to be attached
to and made a part of the above	ve 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