

LAKE ST.CHARLES COMMUNITY DEVELOPMENT DISTRICT

LSC CDD Resolution 2022-03

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

Approved by the Lake St. Charles BOS of Supervisors per M08-23-2022-0x

8/23/2022

**RESOLUTION No. 2022-03
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 2022-2023 (“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 16, 2022; and

WHEREAS, the District ratified Resolution 2022-02 approving the Proposed Budget for FY 22-23 and set August 23, 2022 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 TWENTY THIRD DAY OF AUGUST, 2022 THAT:

1. Budget: The District Manager’s Proposed FY22-23 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, 2022 and ending September 30, 2023 (the “Fiscal Year”), the sum of one million, two hundred eighty-three thousand, two hundred fifty seven 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	\$ 731,828
CAPITAL IMPROVEMENT	\$ 474,434
 TOTAL	 \$ 1,206,262

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 will be submitted electronically to the Hillsborough County Property Appraiser and Tax Collector on August 24, 2022 File SD051.xls.
- 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, Chairman

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH COUNTY

I, David Nelson, Vice-Chair 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 August 23, 2022, 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 _____, 2022.

David Nelson, Vice-Chairman

Lake St. Charles Community Development District
FY 22-23 Proposed Budget

Exhibit A

	A	B	C	D	E	F	G	H	I	L	O	P
7								Actuals Oct '21 - Jul '22	FY 22 Annual Budget	FY 23 Proposed Budget	FY 22 to FY 23 Increase (Decrease)	Comments
8							Revenue/Expense					
9							Revenue					
10							36100 - Interest Earnings					
11							Interest - General Fund	162	180	180	0	
12							Total 36100 - Interest Earnings	162	180	180	0	
20							General Fund Assessment-O&M					
21							General Fund Assessment Gross	958,354	958,146	1,283,257	325,111	Increase due to assessment increase
22							GF Prop Tax Interest	337	0	0	0	
23							GF Tax Collector Commissions	(18,438)	(19,163)	(25,665)	(6,502)	
24							GF Tax Payment Discount	(36,781)	(38,326)	(51,330)	(13,004)	
25							Total General Fund Assessment-O&M	903,473	900,657	1,206,262	305,605	
26							Total 36310 - Special Assessment	903,473	900,657	1,206,262	305,605	
27							36311 - Excess Fees	7,512	7,512	0	(7,512)	Decrease due to unknown amount received from the County.
28							36900 - Miscellaneous Revenues					
29							Other Misc Revenue	7,885	3,305	1,200	(2,105)	Decrease due to unknown amount received from rewards
30							Rental	465	500	500	0	
31							Pool Snack Vending	0	475	475	0	
32							DEP Grant Reimbursements	0	276,542	231,998	(44,544)	Decrease due to actual timeline payments
33							Total 36900 - Miscellaneous Revenues	8,350	280,822	234,173	(46,649)	
34							Total Revenue	919,497	1,189,171	1,440,615	251,444	
35							Budgeted Carryforward		309,287	309,287	0	Carryforward balance from FY 20 Audit
36							Total Revenue		1,498,458	1,749,902	251,444	
37												

Lake St. Charles Community Development District
FY 22-23 Proposed Budget

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7								Actuals Oct '21 - Jul '22	FY 22 Annual Budget	FY 23 Proposed Budget	FY 22 to FY 23 Increase (Decrease)	Comments
39							Expense					
40							5110 - Legislative					
41							Employer Taxes	818	1,460	1,460	0	
42							Special District Fees	175	175	175	0	
43							Supervisor Fees	9,615	12,000	12,000	0	
44							Supervisor Payroll Service	724	900	900	0	
45							Total 5110 - Legislative	11,332	14,535	14,535	0	
46							51300 - Financial & Admin					
47							Accounting Services	640	500	500	0	
48							Auditing Services	13,500	13,500	13,500	0	
49							Banking & Investment Mgmt Fees	185	200	200	0	
50							District F&A Employees					
51							District Manager	46,546	58,734	67,873	9,139	2% pay increase effective Oct '22 Includes performance stipend and raise given last fiscal year
52							Medical Stipend	2,000	2,400	2,400	0	
53							Payroll Service Charge	331	465	465	0	
54							Payroll Taxes - Employer Taxes	3,763	4,400	4,400	0	
55							Performance Stipend	0	1,000	0	(1,000)	Included in salary
56							Total District F&A Employees	52,639	66,999	75,138	8,139	Increase due to pay increase
57							Dues, Licenses & Fees	483	500	500	0	
58							General Insurance					
59							Crime	585	600	600	0	
60							General Liability	3,917	3,917	3,917	0	
61							Public Officials Liability & EP	3,219	3,219	3,219	0	
62							Total General Insurance	7,721	7,736	7,736	0	
63							Legal Advertising	2,214	3,000	3,000	0	decrease due to less newspaper ads
64							Local/Other Taxes	3,329	3,396	3,396	0	
65							Office Supplies	1,118	1,000	1,000	0	

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7								Actuals Oct '21 - Jul '22	FY 22 Annual Budget	FY 23 Proposed Budget	FY 22 to FY 23 Increase (Decrease)	Comments
66							Postage	280	750	250	(500)	decrease due to less mail outs
67							Printer Supplies	1,247	2,000	2,000	0	
68							Professional Development	30	1,000	1,000	0	
69							Technology Services/Upgrades	4,977	5,000	5,000	0	
70							Telephone	3,025	3,600	3,600	0	
71							Travel Per Diem	0	200	200	0	
72							Website Development & Monitor	2,370	2,650	2,650	0	
73							Total 51300 - Financial & Admin	93,758	112,031	119,670	7,639	Increase due to required internet in park and pay increase for DM
74							51400 - Legal Counsel					
75							District Counsel	1,155	8,000	8,000	0	
76							Total 51400 - Legal Counsel	1,155	8,000	8,000	0	
77							52100 - Law Enforcement					
78							Car Maintenance & Repairs	373	1,000	1,000	0	
79							Car Gas	659	1,500	2,000	500	Increase due to cost of fuel
80							Total 52100 - Law Enforcement	1,032	2,500	3,000	500	
81							53100 - Electric Utility Svs	30,035	46,500	50,000	3,500	Increase due to cost of electricity
82							53200 - Gas Utility Services	4,212	4,000	5,600	1,600	Increase du to cost of natural gas
83							53400 - Garbage/Solid Waste Svc	1,821	2,880	2,880	0	
84							53600 - Water/Sewer Services	3,821	9,800	9,800	0	
85							53900 - Physical Environment					
86							Entry & Walls Maintenance	0	2,000	2,000	0	
87							Ford F250 Maintenance & Repair	350	2,000	2,000	0	
88							Fountain in Lake	550	3,000	3,000	0	
89							Gas - Equipment	68	400	400	0	
90							Gas - Truck	1,010	1,800	1,800	0	
91							Irrigation Maintenance	12,373	15,800	15,800	0	

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92							Landscape Maintenance Contract	61,084	92,299	137,400	45,101	increase per contract
93							Misc. Landscape -Temporary Staff	0	0	3,000	3,000	Increase du to additional labor
94							Misc. Landscape - Maintenance	13,305	10,500	10,500	0	
95							Mulch	10,765	10,500	10,500	0	
96							New Plantings	1,921	8,000	8,000	0	
97							Pond & Stormwater Maint Contract	8,163	14,280	15,414	1,134	increase per contract
98							Pond Aeration Maint #9,22,23, & 24,	1,341	1,341	1,429	88	increase per contract
99							Lake Aeration Maint #27	2,236	2,236	2,381	145	increase per contract
100							Fountain Maint Site #21	384	518	552	34	increase per contract
101							Property Insurance Contract	15,542	15,542	15,542	0	
102							Sod Replacement	225	4,000	4,000	0	
103							Mitigation Maint Contract	691	900	1,012	112	increase per contract
104							Midge Survey	0	1,500	1,500	0	
105							Total 53900 - Physical Environment	130,008	186,616	236,230	49,614	
106							57200 - Parks & Recreation					
107							Auto Liability	758	755	755	0	
108							Club Facility Maintenance					
109							Club Facility Maintenance	2,643	5,000	5,000	0	
110							Clubhouse Supplies	1,631	2,300	2,300	0	
111							Locks/Keys	25	100	100	0	
112							Pool Snack Vending Items	0	300	300	0	
113							Total Club Facility Maintenance	4,299	7,700	7,700	0	
114							District Employees Payroll Exp					
115							Employer Workman Comp	5,313	9,360	9,360	0	
116							Facilities Monitor	31,514	38,032	47,175	9,143	2% pay increase effective Oct '22 Includes performance stipend and raise given last fiscal year
117							Medical Stipends	5,000	6,000	6,000	0	

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7								Actuals Oct '21 - Jul '22	FY 22 Annual Budget	FY 23 Proposed Budget	FY 22 to FY 23 Increase (Decrease)	Comments
118							Payroll Service Charge	2,378	2,500	2,500	0	
119							Payroll Taxes - Employer Taxes	11,143	16,500	16,500	0	
120							Performance Stipend	0	2,600	0	(2,600)	Decrease due to performance stipend included in all staff salary
121							Full-time Maintenance Employee	19,627	25,460	35,360	9,900	New hire at maximum \$17 an hour
122							Property Maintenance Part-Time	1,581	1,510	1,625	115	2% pay increase effective Oct '22 Includes performance stipend
123							Property Maintenance Team Lead	27,668	33,946	41,871	7,925	2% pay increase effective Oct '22 Includes performance stipend and raise given last fiscal year
124							Property Manager	52,954	65,558	67,872	2,314	2% pay increase effective Oct '22 Includes performance stipend
125							Grant Management (Reimbursed from State of Florida DEP)		0	24,333	24,333	Increase due to required Grant Manager for DEP (Mark Cooper)
126							Recreational Assistants	3,862	9,500	10,000	500	Increase due to minimum wage increase
127							Hillsborough County Off Duty	0	2,900	2,900	0	
128							Total District Employees Payroll Exp	161,040	213,866	265,496	51,630	increase due to 2% pay increases
129							Dock Maintenance	169	400	400	0	
130							Nature Path/Trail Maintenance/Drainage	0	1,800	1,800	0	
131							Park Facility Maintenance	1,408	7,000	7,000	0	
132							Parks & Rec Cell Phones	2,183	2,500	2,500	0	
133							Playground Maintenance	93	2,000	2,000	0	
134							Pool Maintenance Contract	12,075	21,100	23,500	2,400	increase per contract
135							Pool Maintenance Repairs	10,017	12,000	12,000	0	
136							Sec System Monitoring Contract	258	240	400	160	increase per contract
137							Security Repairs	1,116	5,000	5,000	0	
138							Total 57200 - Parks & Recreation	193,414	274,361	328,551	54,190	
139							58003-Future CIP Projects & Reserves	122,871	323,369	474,434	151,065	FY22-23 CIP Project

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7								Actuals Oct '21 - Jul '22	FY 22 Annual Budget	FY 23 Proposed Budget	FY 22 to FY 23 Increase (Decrease)	Comments
140							58004-Lake Water Quality Project	105,076	204,579	187,915	(16,664)	Decrease due to actual timeline payments
141							Total Expense	593,458	1,189,171	1,440,615	251,444	
142							Budgeted Carryforward		309,287	309,287	0	Carryforward balance from FY 21 Audit
143							Total Revenue		1,498,458	1,749,902	251,444	
144							Revenue Less Expenses		0	0		

Assessment Adjustments and Summary FY 22-23

Exhibit B

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 22-23
40	Townhomes (per townhome)	\$1,500	\$60,000
785	Single Family Homes (per home)	\$1,500	\$1,177,500
10.83	Acres Commercial Property (per acre)	\$4,225	\$45,757
		Total	\$1,283,257

0740900500	BRE Mariner LAKE ST CHARLES LLC	\$32,490	7.69
0740900560	Lake St. Charles Medical Center LLP (Strip Center)	\$6,929	1.64
0740900570	NCJ Investment Co. (Conv store/gas)	\$6,338	1.5
Total		\$45,757	10.83