



Rizzetta & Company

# Long Lake Reserve Community Development District

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**Board of Supervisors' Meeting  
September 21, 2018**

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

**LONG LAKE RESERVE  
COMMUNITY DEVELOPMENT DISTRICT AGENDA  
September 21, 2018 at 10:00 a.m.**

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

|                                      |   |  |
|--------------------------------------|---|--|
| <b>District Board of Supervisors</b> | Betty Valenti<br>Travis Jenkins<br>Garett Taylor<br>Greg Crawford<br>Lee Thompson | Chairman<br>Vice Chairman<br>Assistant Secretary<br>Assistant Secretary<br>Assistant Secretary |
| <b>District Manager</b>              | Matthew Huber   | Rizzetta & Company, Inc.   |
| <b>District Counsel</b>              | Scott Steady  | Burr Forman, P.A..   |
| <b>Interim Engineer</b>              | Brian Surak   | Clearview Land Design  |

**All Cellular phones and pagers must be turned off while in the meeting room.**

**The District Agenda is comprised of five different sections:**

The meeting will begin promptly at **10:00 a.m.** with the first section which is called **Audience Comments**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. **IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING.** The second section is called **Business Administration**. The Business Administration section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The third section is called **Business Items**. The business items section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. The fourth section is called **Staff Reports**. This section allows the District Manager, Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 933-5571 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The final section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 994-1001, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same 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.

**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 5844 OLD PASCO ROAD • SUITE 100 • WESLEY CHAPEL, FL 33544**  
[www.longlakereservecdd.org](http://www.longlakereservecdd.org)

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September 14, 2018

Board of Supervisors  
**Long Lake Reserve  
Community  
Development District**

**FINAL AGENDA**

Dear Board Members:

The Continued meeting of the Board of Supervisors' of the Long Lake Reserve Community Development District will be held on **Friday, September 21, 2018 at 10:00 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 final agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
- 4. BUSINESS ITEMS**
  - A. Ratification of 2018-13, Adopting Fiscal Year 2018-2019 Budget..... Tab 1
  - B. Public Hearing on Fiscal Year 2018/2019 Assessments
    1. Consideration of Resolution 2018-15, Levying Assessments to Fund Fiscal Year 2018/2019 Budgets..... Tab 2
  - C. Consideration of Resolution 2018-17, Supplemental Assessment.....Tab 3
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
- 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 call us at (813) 994-1001.

Sincerely,

Matthew Huber  
District Manager

cc: Scott Steady, Burr Forman, P.A.  
Brian Surak, Clearview Land Design

# Tab 1

**RESOLUTION 2018-13**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2018, submitted to the Board of Supervisors (“**Board**”) of the Long Lake Reserve Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2018 and ending September 30, 2019 (“**Fiscal Year 2018/2019**”) 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 August 8, 2018, as the date for 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 LONG LAKE RESERVE 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 Long Lake Reserve Community Development District for the Fiscal Year Ending September 30, 2019.”
- 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 2018/2019, the sum of \$320,000.00 to be raised by the levy of assessments and otherwise, exclusive of collection costs, 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 | \$320,000.00 |
| TOTAL ALL FUNDS    | \$320,000.00 |

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2018/2019 or within 60 days following the end of the Fiscal Year 2018/2019 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.

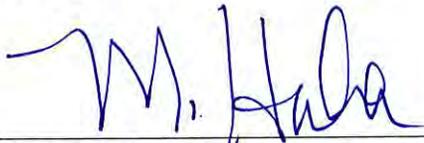
The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments 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.

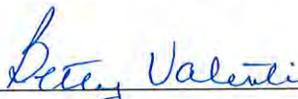
**PASSED AND ADOPTED THIS 12TH DAY OF SEPTEMBER, 2018.**

ATTEST:

**LONG LAKE RESERVE COMMUNITY  
DEVELOPMENT DISTRICT**



Assistant Secretary

By: 

Its: 

**Exhibit A:** Adopted Budgets for Fiscal Year 2018/2019

**Exhibit A:**

Adopted Budgets for Fiscal Year 2018/2019



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# Long Lake Reserve Community Development District

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

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**Adopted Budget for Fiscal Year 2018/2019**

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

5844 Old Pasco Road  
Suite 100  
Wesley Chapel, FL 33544

[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 2018/2019</b>          | <b>9</b>    |
| <b>Assessments Charts for Fiscal Year 2018/2019</b>           | <b>10</b>   |



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## 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.



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**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 service 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.



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**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.



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**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.



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## 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.

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### EXPENDITURES – ADMINISTRATIVE:

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

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



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**Adopted Budget**  
**Long Lake Reserve Community Development District**  
**General Fund**  
**Fiscal Year 2018/2019**

|     | Chart of Accounts Classification  | Budget for 2018/2019 |
|-----|---|----------------------|
| 1   |   |                      |
| 2   | <b>REVENUES</b>   |                      |
| 3   |   |                      |
| 18  | Contributions & Donations from Private Sources                                    |                      |
| 19  | Developer Contributions   | \$ 320,000           |
| 31  |   |                      |
| 32  | <b>TOTAL REVENUES</b>   | <b>\$ 320,000</b>    |
| 33  |   |                      |
| 34  | Balance Forward from Prior Year   | \$ -                 |
| 35  |   |                      |
| 36  | <b>TOTAL REVENUES AND BALANCE</b>   | <b>\$ 320,000</b>    |
| 37  |   |                      |
| 38  | <i>*Allocation of assessments between the Tax Roll and Off Roll are estimates</i> |                      |
| 39  |   |                      |
| 40  | <b>EXPENDITURES - ADMINISTRATIVE</b>  |                      |
| 41  |   |                      |
| 42  | Legislative   |                      |
| 43  | Supervisor Fees   | \$ 2,800             |
| 44  | Financial & Administrative  |                      |
| 45  | Administrative Services   | \$ 4,500             |
| 46  | District Management   | \$ 20,100            |
| 47  | District Engineer   | \$ 7,500             |
| 48  | Disclosure Report   | \$ 5,000             |
| 49  | Trustees Fees   | \$ 5,000             |
| 50  | Assessment Roll   | \$ 5,000             |
| 51  | Financial & Revenue Collections   | \$ 3,600             |
| 52  | Accounting Services   | \$ 18,000            |
| 53  | Auditing Services   | \$ 4,500             |
| 54  | Arbitrage Rebate Calculation  | \$ 600               |
| 58  | Travel  | \$ 300               |
| 59  | Public Officials Liability Insurance  | \$ 5,000             |
| 60  | Legal Advertising   | \$ 5,000             |
| 61  | Bank Fees   | \$ 150               |
| 62  | Dues, Licenses & Fees   | \$ 75                |
| 63  | Miscellaneous Fees  | \$ 20,000            |
| 66  | Website Hosting, Maintenance, Backup (and   | \$ 3,000             |
| 67  | Legal Counsel   |                      |
| 68  | District Counsel  | \$ 30,000            |
| 73  |   |                      |
| 74  | <b>Administrative Subtotal</b>  | <b>\$ 140,125</b>    |
| 75  |   |                      |
| 76  | <b>EXPENDITURES - FIELD OPERATIONS</b>  |                      |
| 77  |   |                      |
| 90  | Electric Utility Services   |                      |
| 91  | Utility Services  | \$ -                 |
| 111 | Stormwater Control  |                      |
| 113 | Aquatic Maintenance   | \$ 11,500            |
| 130 | General Liability Insurance   | \$ 6,000             |
| 131 | Property Insurance  | \$ 6,000             |
| 135 | Landscape Maintenance   | \$ 36,000            |
| 150 | Field Services  | \$ 8,400             |
| 218 | Contingency   |                      |
| 219 | Miscellaneous Fees  | \$ 51,975            |
| 220 | Miscellaneous Contingency   | \$ 60,000            |
| 222 | Capital Outlay  | \$ -                 |
| 223 |   |                      |
| 224 | <b>Field Operations Subtotal</b>  | <b>\$ 179,875</b>    |
| 225 |   |                      |
| 226 | <b>Contingency for County TRIM Notice</b>   |                      |
| 227 |   |                      |
| 228 | <b>TOTAL EXPENDITURES</b>   | <b>\$ 320,000</b>    |
| 229 |   |                      |
| 230 | <b>EXCESS OF REVENUES OVER</b>  | <b>\$ -</b>          |
| 231 |   |                      |

**LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2018/2019 O&M ASSESSMENT SCHEDULE**

|                                     |           |                     |
|-------------------------------------|-----------|---------------------|
| <b>TOTAL O&amp;M BUDGET</b>         |           | <b>\$320,000.00</b> |
| <b>COLLECTION COSTS &amp; EPD @</b> | <b>0%</b> | <b>\$0.00</b>       |
| <b>TOTAL O&amp;M ASSESSMENT</b>     |           | <b>\$320,000.00</b> |

| UNITS ASSESSED   |            | \$200,125.00                                     |               |               |                     |                     | \$123,875.00              |             |                     |                     |                     | PER LOT ANNUAL ASSESSMENT |
|--|------------|--|---------------|---------------|---------------------|---------------------|---------------------------|-------------|---------------------|---------------------|---------------------|---------------------------|
|  |            | ALLOCATION OF ADMINISTRATIVE & CONTINGENCY COSTS |               |               |                     |                     | ALLOCATION OF FIELD COSTS |             |                     |                     |                     |                           |
| PLATTED LOTS   | O&M        | EAU FACTOR                                       | TOTAL EAU's   | % TOTAL EAU's | TOTAL BUDGET        | PER UNIT ASSESSMENT | EAU FACTOR                | TOTAL EAU's | % TOTAL EAU's       | TOTAL BUDGET        | PER UNIT ASSESSMENT | TOTAL O&M                 |
| Single Family 40'  | 55         | 1.00   | 55.00         | 17.19%        | \$34,396.48         | \$625.39            | 0.80                      | 44.00       | 21.05%              | \$26,078.95         | \$474.16            | \$1,099.55                |
| Single Family 50'  | 87         | 1.00   | 87.00         | 27.19%        | \$54,408.98         | \$625.39            | 1.00                      | 87.00       | 41.63%              | \$51,565.19         | \$592.70            | \$1,218.09                |
| Single Family 60'  | 65         | 1.00   | 65.00         | 20.31%        | \$40,650.39         | \$625.39            | 1.20                      | 78.00       | 37.32%              | \$46,230.86         | \$711.24            | \$1,336.63                |
| <b>SUB -TOTAL</b>  | <b>207</b> |  | <b>207.00</b> | <b>65%</b>    | <b>\$129,455.86</b> |                     | <b>209.00</b>             | <b>100%</b> | <b>\$123,875.00</b> |                     |                     |                           |
| UNITS ASSESSED   |            | \$200,125.00                                     |               |               |                     |                     | \$0.00                    |             |                     |                     |                     | PER LOT ANNUAL ASSESSMENT |
|  |            | ALLOCATION OF ADMINISTRATIVE & CONTINGENCY COSTS |               |               |                     |                     | ALLOCATION OF FIELD COSTS |             |                     |                     |                     |                           |
| UNPLATTED LOTS   | O&M        | EAU FACTOR                                       | TOTAL EAU's   | % TOTAL EAU's | TOTAL BUDGET        | PER UNIT ASSESSMENT | EAU FACTOR                | TOTAL EAU's | % TOTAL EAU's       | TOTAL BUDGET        | PER UNIT ASSESSMENT | TOTAL O&M                 |
| Single Family 40'  | 44         | 1.00   | 44.00         | 13.75%        | \$27,517.19         | \$625.39            | 0.80                      | 0.00        | 0.00%               | \$0.00              | \$0.00              | \$625.39                  |
| Single Family 50'  | 37         | 1.00   | 37.00         | 11.56%        | \$23,139.45         | \$625.39            | 1.00                      | 0.00        | 0.00%               | \$0.00              | \$0.00              | \$625.39                  |
| Single Family 60'  | 32         | 1.00   | 32.00         | 10.00%        | \$20,012.50         | \$625.39            | 1.20                      | 0.00        | 0.00%               | \$0.00              | \$0.00              | \$625.39                  |
| <b>SUB -TOTAL</b>  | <b>113</b> |  | <b>113.00</b> | <b>35%</b>    | <b>\$70,669.14</b>  |                     | <b>0.00</b>               | <b>0%</b>   | <b>\$0.00</b>       |                     |                     |                           |
| <b>TOTAL</b>   | <b>320</b> |  | <b>320.00</b> |               | <b>\$200,125.00</b> |                     | <b>209.00</b>             |             |                     | <b>\$123,875.00</b> |                     |                           |
| <b>Less: Pasco Co. Collection Costs and Early Pymt Discounts</b> |            |  |               |               | <b>\$0.00</b>       |                     | <b>\$0.00</b>             |             |                     |                     |                     |                           |
| <b>Net Revenue to be Collected</b>                               |            |  |               |               | <b>\$200,125.00</b> |                     | <b>\$123,875.00</b>       |             |                     |                     |                     |                           |

<sup>(1)</sup> Annual assessment that will appear on November 2018 Pasco County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

## **Tab 2**

## RESOLUTION 2018-15

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2018/2019; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Long Lake Reserve 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, 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, 2018 and ending September 30, 2019 (“**Fiscal Year 2018/2019**”), attached hereto as **Exhibit “A;**” 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 2018/2019; 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 (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** 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.

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** 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 is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapter 190, *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. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

- A. **Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected 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. **Direct Bill Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect

Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2018; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2018, 25% due no later than February 1, 2019 and 25% due no later than May 1, 2019. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2018/2019, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **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.

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property 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 8th day of August, 2018

ATTEST:

**LONG LAKE RESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**Exhibit A:** Adopted Budgets for Fiscal Year 2018/2019

**Exhibit A:**

Adopted Budgets for Fiscal Year 2018/2019

## **Tab 3**

**RESOLUTION 2018-17**

**A RESOLUTION MAKING CERTAIN FINDINGS; APPROVING THE ENGINEER'S REPORT AND SUPPLEMENTAL SPECIAL ASSESSMENT ALLOCATION REPORT; SETTING FORTH THE TERMS OF THE SERIES \_\_\_\_\_ Bonds; CONFIRMING THE MAXIMUM ASSESSMENT LIEN SECURING THE SERIES \_\_\_\_\_ Bonds; LEVYING AND ALLOCATING ASSESSMENTS SECURING SERIES \_\_\_\_\_ BONDS; ADDRESSING COLLECTION OF THE SAME; PROVIDING FOR THE APPLICATION OF TRUE-UP PAYMENTS; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR THE RECORDING OF A NOTICE OF SPECIAL ASSESSMENTS; AND PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.**

**WHEREAS**, the Long Lake Reserve Community Development District (“**District**”) has previously indicated its intention to undertake, install, establish, construct, or acquire certain public infrastructure improvements and to finance such public infrastructure improvements through the imposition of special assessments on benefitted property within the District and the issuance of bonds; and

**WHEREAS**, the District’s Board of Supervisors (“**Board**”) has previously adopted, after notice and public hearing, Resolution 2018-10, relating to the imposition, levy, collection, and enforcement of such special assessments; and

**WHEREAS**, pursuant to and consistent with the terms of Resolution 2018-10, this Resolution shall set forth the terms of bonds actually issued by the District and apply the adopted special assessment methodology to the actual scope of the project to be completed with a series of bonds and the terms of the bond issue; and

**WHEREAS**, on \_\_\_\_\_, 20\_\_, the District entered into a Bond Purchase Agreement whereby it agreed to sell its \$\_\_\_\_\_ Long Lake Reserve Community Development District Capital Improvement Revenue Bonds; and

**WHEREAS**, pursuant to and consistent with Resolution 2018-10, the District desires to set forth the particular terms of the sale of the Series \_\_\_\_\_ Bonds and confirm the levy of special assessments securing the Series \_\_\_\_\_ Bonds;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LONG LAKE RESERVE COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:**

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** This Resolution is adopted pursuant to the provisions of Florida law, including without limitation Chapters 170 and 190, *Florida Statutes*, and Resolution 2018-10.

**SECTION 2. MAKING CERTAIN FINDINGS; APPROVING THE ENGINEER’S REPORT AND SUPPLEMENTAL ASSESSMENT ALLOCATION REPORT.** The Board of

Supervisors of the Long Lake Reserve Community Development District hereby finds and determines as follows:

(a) On February 14, 2018, the District, after due notice and public hearing, adopted Resolution 2018-10, which, among other things, equalized, approved, confirmed, and levied special assessments on property benefitting from the infrastructure improvements authorized by the District. That Resolution provided that as each series of bonds were issued to fund all or any portion of the District's infrastructure improvements a supplemental resolution would be adopted to set forth the specific terms of the bonds and to certify the amount of the lien of the special assessments securing any portion of the bonds, including interest, costs of issuance, the number of payments due, the true-up amounts, and the application of receipt of true-up proceeds.

(b) The *Report of the District Engineer* prepared by the District Engineer, dated \_\_\_\_\_, 20\_\_, attached to this Resolution as **Exhibit A** (the "**Engineer's Report**"), identifies and describes the presently expected components of the infrastructure improvements to be financed in part with the Series \_\_\_\_\_ Bonds, which include master infrastructure and the community infrastructure (the "**Series \_\_\_\_\_ Project**"), and sets forth the costs of the Series \_\_\_\_\_ Project which is \$\_\_\_\_\_. The District hereby confirms that the Series \_\_\_\_\_ Project serves a proper, essential, and valid public purpose. The use of the Engineer's Report in connection with the sale of the Series \_\_\_\_\_ Bonds is hereby ratified.

(c) The *Final Supplemental Special Assessment Allocation Report, Series \_\_\_\_\_ Bonds*, dated \_\_\_\_\_, 20\_\_, attached to this Resolution as **Exhibit B** (the "**Supplemental Assessment Report**"), applies the adopted *Master Special Assessment Allocation Report*, dated December 21, 2017, and approved by Resolution 2018-10 on February 14, 2018 (the "**Master Assessment Report**"), to the Series \_\_\_\_\_ Project and the actual terms of the Series \_\_\_\_\_ Bonds. The Supplemental Assessment Report is hereby approved, adopted, and confirmed. The District ratifies its use in connection with the sale of the Series \_\_\_\_\_ Bonds.

(d) The Series \_\_\_\_\_ Project will specially benefit all of the developable acreage in the District, as set forth in the Supplemental Assessment Report. It is reasonable, proper, just, and right to assess the portion of the costs of the Series \_\_\_\_\_ Project financed with the Series \_\_\_\_\_ Bonds to the specially benefitted properties within the District as set forth in Resolution 2018-10 and this Resolution.

**SECTION 3. SETTING FORTH THE TERMS OF THE SERIES \_\_\_\_\_ Bonds; CONFIRMING THE MAXIMUM ASSESSMENT LIEN SECURING THE SERIES \_\_\_\_\_ Bonds.** As provided in Resolution 2018-10, this Resolution is intended to set forth the terms of the Series \_\_\_\_\_ Bonds and the final amount of the lien of the special assessments securing those bonds. The Series \_\_\_\_\_ Bonds, in an aggregate par amount of \$\_\_\_\_\_, shall bear such rates of interest and maturity as shown on **Exhibit C** attached hereto. The sources and uses of funds of the Series \_\_\_\_\_ Bonds shall be as set forth in **Exhibit D**. The debt service due on the Series \_\_\_\_\_ Bonds is set forth on **Exhibit E** attached hereto. The lien of the special assessments securing the Series \_\_\_\_\_ Bonds on all developable land within the District, as

such land is described in Exhibit B, shall be the principal amount due on the Series \_\_\_\_\_ Bonds, together with accrued but unpaid interest thereon, and together with the amount by which the annual assessments shall be grossed up to include early payment discounts required by law and costs of collection.

**SECTION 4. LEVYING AND ALLOCATING ASSESSMENTS SECURING SERIES \_\_\_\_\_ BONDS; ADDRESSING COLLECTION OF THE SAME.**

(a) The special assessments securing the Series \_\_\_\_\_ Bonds shall be levied and allocated in accordance with **Exhibit B**. The Supplemental Assessment Report is consistent with the District's Master Assessment Report. The Supplemental Assessment Report, considered herein, reflects the actual terms of the issuance of the Series \_\_\_\_\_ Bonds. The estimated costs of collection of the special assessments for the Series \_\_\_\_\_ Bonds are as set forth in the Supplemental Assessment Report.

(b) The lien of the special assessments securing the Series \_\_\_\_\_ Bonds includes certain unplatted developable acreage within the District (as the District's boundaries may be adjusted pursuant to law) as further provided in the Series \_\_\_\_\_ Assessment Roll included in the Supplemental Assessment Report, and as such land is ultimately defined and set forth in site plans or other designations of developable acreage. To the extent that land is added to the District, the District may, by supplemental resolution at a regularly noticed meeting and without the need for public hearing, determine such land to be benefitted by the Series \_\_\_\_\_ Project and reallocate the special assessments securing the Series \_\_\_\_\_ Bonds in order to impose special assessments on the newly added and benefitted property.

(c) Taking into account capitalized interest and earnings on certain funds and accounts as set forth in the Master Trust Indenture, dated \_\_\_\_\_, 20\_\_, and the Series \_\_\_\_\_ First Supplemental Trust Indenture dated \_\_\_\_\_, 20\_\_, the District shall for Fiscal Year 20\_\_, begin annual collection of special assessments for the Series \_\_\_\_\_ Bonds debt service payments using the methods available to it by law. The Series \_\_\_\_\_ Bonds include an amount of capitalized interest through \_\_\_\_\_, 20\_\_. Beginning with the first debt service payment on \_\_\_\_\_, 20\_\_, there shall be thirty (30) years of installments of principal and interest, as reflected on **Exhibit E**.

(d) The District hereby certifies the special assessments for collection and directs staff to take all actions necessary to meet the time and other deadlines imposed for collection by Pasco County and other Florida law. The District's Board each year shall adopt a resolution addressing the manner in which the special assessments shall be collected for the upcoming fiscal year. 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 5. CALCULATION AND APPLICATION OF TRUE-UP PAYMENTS.**

The terms of Resolution 2018-10 addressing True-Up Payments, as defined therein, shall continue to apply in full force and effect.

**SECTION 6. IMPROVEMENT LIEN BOOK.** Immediately following the adoption of this Resolution the special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's Improvement Lien Book. The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcels until paid and such lien shall be coequal with the lien of all state, county, district, municipal, or other governmental taxes and superior in dignity to all other liens, titles, and claims.

**SECTION 7. ASSESSMENT NOTICE.** The District's Secretary is hereby directed to record a Notice of Series \_\_\_\_\_ Special Assessments in the Official Records of Pasco County, Florida, or such other instrument evidencing the actions taken by the District.

**SECTION 8. CONFLICTS.** This Resolution is intended to supplement Resolution 2018-10, which remains in full force and effect. This Resolution and Resolution 2018-10 shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

**SECTION 9. SEVERABILITY.** If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force, and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall become effective upon its adoption.

*[remainder of page left intentionally blank]*

**APPROVED** and **ADOPTED**, this \_\_\_\_ day of \_\_\_\_\_, 2018.

ATTEST:

**LONG LAKE RESERVE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Betty Valenti  
Chairperson, Board of Supervisors

- Exhibit A:** Report of the District Engineer, dated \_\_\_\_\_, 20\_\_  
**Exhibit B:** Final Supplemental Special Assessment Allocation Report, Series \_\_\_\_\_ Bonds,  
dated \_\_\_\_\_, 20\_\_  
**Exhibit C:** Maturities and Coupon of Series \_\_\_\_\_ Bonds  
**Exhibit D:** Sources and Uses of Funds for Series \_\_\_\_\_ Bonds  
**Exhibit E:** Annual Debt Service Payment Due on Series \_\_\_\_\_ Bonds