

## RESOLUTION 2014-06

### **A RESOLUTION OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015, AND REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE IMPOSED AND LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR**

WHEREAS, the Harmony Community Development District (hereinafter the "District") is a special and single-purpose local government created by Chapter 190, Florida Statutes, and established by County Ordinance being situated within Osceola County, Florida and whose address is 7251 Five Oaks Drive, Harmony, Florida 34773; and

WHEREAS, Chapter 190, Florida Statutes, authorizes the District in conformance with Chapter 120, Florida Statutes, to adopt rules and resolutions as may be necessary for the conduct of District business; and

WHEREAS the District Manager has, prior to the fifteenth (15th) day in June 2014, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year 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 annual budget and any proposed long-term financial plan or program of the District for future operations (the "Proposed Budget") the District did file a copy of the Proposed Budget with the general purpose 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, on May 29, 2014, the Board set August 28, 2014, 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, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 of each year, the District 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 on a cash flow budget basis, 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; and

WHEREAS, Section 190.021, Florida Statutes provides that the Annual Appropriation Resolution shall also fix the maintenance special assessments and benefit special assessments upon each piece of property within the boundaries of the District benefited, specifically and peculiarly, by the maintenance and/or capital improvement programs of the District, such imposition and levy representing the amount of assessments to reimburse the District for the special and peculiar benefits received and necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds, in order for the District to exercise its various general and special powers to implement its single and specialized infrastructure provision purpose; and

WHEREAS, the Assessment Methodology, the Engineer's Cost Report and the Non-Ad Valorem Assessment Roll used with the original District Resolutions are incorporated herein and made a part hereof by reference unchanged except as to the amount of the assessments; and

WHEREAS, the Board of Supervisors of the Harmony Community Development District finds and determines that the non-ad valorem special assessments it imposes and levies by this Resolution for maintenance on the parcels of property involved will constitute a mechanism by which the property owners lawfully and validly will reimburse the District for those certain special and peculiar benefits the District has determined are received by, and flow to, the parcels of property from the systems, facilities and services being provided, and that the special and peculiar benefits are apportioned in a manner that is fair and reasonable in accordance with applicable assessment methodology and related case law; and

WHEREAS, the Chair of the Board of Supervisors may designate the District Manager or other person to certify the Non-Ad Valorem Assessment Roll to the State Constitution's Tax Collector in and for Osceola County political subdivision on compatible electronic medium tied to the property identification number no later than August 31, 2014 so that the Tax Collector may merge that roll with others into the collection roll from which the November tax notice is to be printed and mailed; and

WHEREAS, non-ad valorem assessments imposed and levied on the unplatted parcels owned by the landowner/developer are collected by the District through the Manager, not using the uniform collection methodology; and

WHEREAS, no authorized budget revisions or transfers shall result in any non-ad valorem assessment per parcel in excess of the amount on the rolls certified hereunder; and

WHEREAS, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be distributed to the Harmony Community Development District by the Tax Collector and the District Manager; and

WHEREAS, the Tax Collector performs the state work in preparing, mailing out, collecting and enforcing against delinquency, the non-ad valorem assessments of the District using the Uniform Collection Methodology for non-ad valorem assessments under the direct

supervision of the Florida Department of Revenue and the District Manager does not use the uniform methodology; and

WHEREAS, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, that procedure must be worked out and negotiated with Board approval through the auspices of the District Manager before there are any deviations from the provisions of Section 197.3632, Florida Statutes, and Rule 12D-18, Florida Administrative Code.

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

**Section 1.** The provisions of the whereas clauses are true and correct and are incorporated herein as dispositive.

**Section 2. Budget**

- a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Records Administration Department, and is hereby attached to this Resolution, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. That the District Manager's Proposed Budget, as amended by the Board, is adopted hereby in accordance with the provisions of Section 190.008(2)(a), Florida Statutes and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be revised subsequently as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2014 and/or revised projections for Fiscal Year 2015.
- c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the Records Administration Department and identified as "The Budget for the Harmony Community Development District for the Fiscal Year Ending September 30, 2015, as Adopted by the Board of Supervisors on August 28, 2014."

**Section 3. Appropriations**

That there be, and hereby is appropriated out of the revenues of the Harmony Community Development District, for the Fiscal Year beginning October 1, 2014, and ending September 30, 2015 the sum of \_\_\_\_\_ Dollars (\$ \_\_\_\_\_) to be raised by the applicable imposition and levy by the Board of applicable non-ad valorem special 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, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND	\$
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Total All Funds	\$

**Section 4. 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. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. 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 the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the applicable Department Director and the District Manager or Treasurer. The District Manager or Treasurer must establish administrative procedures, which require information on the request forms proving that such transfer requests comply with this section.

**Section 5. Maintenance Special Assessment Levy: Fixed and Referenced and to be Levied by the Board**

- a. That the Fiscal Year 2015 Maintenance Special Assessment (the "assessment") upon all the property within the boundaries of the District based upon the special and peculiar benefit received and further based upon reasonable and fair apportionment of the special benefit, shall be in accordance with the attached Exhibit, representing the amount of District assessments necessary to provide for payment during the aforementioned budget year of all properly authorized expenditures to be incurred by the District, including principal and interest of special revenue, capital improvement and/or benefit assessment bonds. Said assessment shall be distributed by the Tax Collector or the District Manager for the assessments imposed and levied as follows:

General Fund O & M	\$ [See Assessment Levy Resolution 2014-07)
Debt Service Fund	\$ [See Assessment Levy Resolution 2014-07)

- b. The designee of the Chair of the Board of Supervisors of the Harmony Community Development District shall be either the Manager or the Treasurer of the District designated to certify the Non-Ad Valorem Assessment Roll to the Tax Collector in and for the Osceola County political subdivision, in accordance with applicable provisions of State law (Chapters 190 and 197, Florida Statutes) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment, but also the total assessment for the debt service, as required by and pursuant to law.

Introduced, considered favorably and adopted this 28<sup>th</sup> day of August, 2014.

Harmony Community Development District

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Steve Berube  
Chairman

Attest:

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Gary L. Moyer  
Secretary