

RESOLUTION 2023-01

**A RESOLUTION AMENDING THE HARMONY COMMUNITY
DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR
FISCAL YEAR 2022**

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Harmony Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2022, and

WHEREAS, the Board desires to reallocate funds budgeted to reappropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HARMONY COMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 27th day of October, 2022 and be reflected in the monthly and Fiscal Year End 9/30/2022 Financial Statements and Audit Report of the District.

**Harmony
Community Development District**

By: _____
Teresa Kramer
Chairperson

Attest:

By: _____
Angel Montagna
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED AMENDMENT</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>					
Interest - Investments	\$ 2,814	\$ -	\$ 2,814	\$ 4,597	\$ 1,783
Interest - Tax Collector	-	-	-	21,818	21,818
Special Assmnts- Tax Collector	1,876,213	-	1,876,213	1,853,780	(22,433)
Special Assessments-Tax Collector-VC1	(22,435)	-	(22,435)	-	22,435
Special Assmnts- Discounts	(75,048)	-	(75,048)	(56,152)	18,896
Sale of Surplus Equipment	-	-	-	2,171	2,171
Other Miscellaneous Revenues	-	-	-	162	162
Access Cards	1,200	-	1,200	950	(250)
Facility Revenue	600	-	600	3,538	2,938
User Facility Revenue	15,000	-	15,000	22,310	7,310
Garden Lot	-	-	-	1,237	1,237
TOTAL REVENUES	1,798,344	-	1,798,344	1,854,411	56,067
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	14,000	-	14,000	9,200	4,800
FICA Taxes	1,071	-	1,071	704	367
ProfServ-Arbitrage Rebate	1,200	-	1,200	1,200	-
ProfServ-Dissemination Agent	1,500	-	1,500	1,500	-
ProfServ-Engineering	20,000	43,000	63,000	69,011	(6,011)
ProfServ-Legal Services	65,000	-	65,000	43,811	21,189
ProfServ-Mgmt Consulting	69,250	-	69,250	69,212	38
ProfServ-Property Appraiser	392	-	392	751	(359)
ProfServ-Recording Secretary	3,300	-	3,300	3,300	-
ProfServ-Special Assessment	8,822	-	8,822	8,822	-
ProfServ-Trustee Fees	10,160	-	10,160	10,160	-
Auditing Services	4,400	-	4,400	4,400	-
Postage and Freight	1,000	-	1,000	1,579	(579)
Rental - Meeting Room	2,750	-	2,750	-	2,750
Insurance - General Liability	27,762	-	27,762	18,281	9,481
Printing and Binding	500	-	500	278	222
Legal Advertising	1,000	-	1,000	2,328	(1,328)
Misc-Records Storage	1,500	-	1,500	267	1,233
Misc-Assessment Collection Cost	37,524	-	37,524	36,159	1,365
Misc-Contingency	5,000	-	5,000	1,404	3,596
Annual District Filing Fee	175	-	175	175	-
Total Administration	276,306	43,000	319,306	282,542	36,764

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<u>Field</u>					
ProfServ-Field Management	338,872	-	338,872	338,872	-
Trailer Rental	6,960	-	6,960	6,960	-
Total Field	345,832	-	345,832	345,832	-
<u>Landscape Services</u>					
Contracts-Mulch	62,220	-	62,220	61,429	791
Contracts-Irrigation	26,400	-	26,400	26,892	(492)
Contracts - Landscape	272,300	-	272,300	269,611	2,689
Cntrs-Shrub/Grnd Cover Annual Svc	161,110	-	161,110	159,871	1,239
R&M-Irrigation	15,000	-	15,000	31,012	(16,012)
R&M-Trees and Trimming	40,000	-	40,000	32,100	7,900
Miscellaneous Services	35,000	-	35,000	5,695	29,305
Total Landscape Services	612,030	-	612,030	586,610	25,420
<u>Utilities</u>					
Electricity - General	37,000	-	37,000	32,557	4,443
Electricity - Streetlights	110,000	-	110,000	106,472	3,528
Utility - Water & Sewer	180,000	-	180,000	200,347	(20,347)
Total Utilities	327,000	-	327,000	339,376	(12,376)
<u>Operation & Maintenance</u>					
Utility - Refuse Removal	3,000	-	3,000	2,934	66
R&M-Ponds	3,500	-	3,500	5,896	(2,396)
R&M-Pools	32,000	-	32,000	15,366	16,634
R&M-Roads & Alleyways	2,000	-	2,000	-	2,000
R&M-Sidewalks	15,000	-	15,000	11,676	3,324
R&M-Vehicles	15,000	-	15,000	4,863	10,137
R&M-User Supported Facility	20,000	-	20,000	7,553	12,447
R&M-Equipment Boats	6,000	-	6,000	4,831	1,169
R&M-Parks & Facilities	25,000	-	25,000	39,014	(14,014)
R&M-Garden Lot	-	-	-	1,273	(1,273)
Miscellaneous Services	1,100	-	1,100	1,350	(250)
Misc-Contingency	8,000	-	8,000	10,218	(2,218)
Security Enhancements	5,700	-	5,700	10,978	(5,278)
Op Supplies - Fuel, Oil	4,000	-	4,000	3,344	656
Cap Outlay - Vehicles	30,000	-	30,000	-	30,000
Total Operation & Maintenance	170,300	-	170,300	119,296	51,004

Proposed Budget Amendment
For the Period Ending September 30, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>CURRENT BUDGET</u>	<u>PROPOSED AMENDMENT</u>	<u>FINAL BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>Debt Service</u>					
Principal Debt Retirement	12,868	-	12,868	12,868	-
Interest Expense	13,732	-	13,732	13,732	-
Total Debt Service	26,600	-	26,600	26,600	-
TOTAL EXPENDITURES	1,758,068	43,000	1,801,068	1,700,256	100,812
Excess (deficiency) of revenues					
Over (under) expenditures	40,276	(43,000)	(2,724)	154,155	156,879
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating Transfers-Out	(66,540)	(608,706)	(675,246)	(675,246)	-
TOTAL FINANCING SOURCES (USES)	(66,540)	(608,706)	(675,246)	(675,246)	-
Net change in fund balance	(26,264)	(651,706)	(677,970)	(521,091)	156,879
FUND BALANCE, BEGINNING (OCT 1, 2021)	1,155,721	-	1,155,721	1,155,721	-
FUND BALANCE, ENDING	\$ 1,129,457	\$ (651,706)	\$ 477,751	\$ 634,630	\$ 156,879

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ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>EXPENDITURES</u>					
<u>Operation & Maintenance</u>					
Reserve - Renewal&Replacement	\$ 23,040	\$ 364,516	\$ 387,556	\$ 387,556	\$ -
Reserve - Sidewalks & Alleyways	\$ 43,500	\$ 21,938	\$ 65,438	\$ 65,438	\$ -
Total Operation & Maintenance	66,540	386,454	452,994	452,994	-
TOTAL EXPENDITURES	66,540	386,454	452,994	452,994	-
Excess (deficiency) of revenues					
Over (under) expenditures	(66,540)	(386,454)	(452,994)	(452,994)	-
<u>OTHER FINANCING SOURCES (USES)</u>					
Interfund Transfer - In	66,540	608,706	675,246	675,246	-
Contribution to (Use of) Fund Balance	(66,540)	(386,454)	(452,994)	(452,994)	-
TOTAL FINANCING SOURCES (USES)	-	222,252	222,252	222,252	-
Net change in fund balance	(66,540)	(164,202)	(230,742)	(230,742)	-
FUND BALANCE, BEGINNING (OCT 1, 2021)	324,754	-	324,754	324,754	-
FUND BALANCE, ENDING	\$ 258,214	\$ (164,202)	\$ 94,012	\$ 94,012	\$ -