

Harmony Community Development District

District Office: 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

The following is the proposed agenda for the workshop of the Board of Supervisors for the Harmony Community Development District, scheduled to be held **Wednesday, March 25, 2026, at 4:30 p.m. at Su Mesa Cafe at 7250 Harmony Square Dr. S, Harmony, FL 34773.**

To attend the meeting virtually, please see the information below.

Zoom: <https://zoom.us/j/98849458640> Or Call In: 305-224-1968; ID: 98849458640#

WORKSHOP AGENDA

Workshop Items

1. Call to Order
2. Roll Call to Confirm Quorum
3. Public Comment Period – Three (3) Minute Time Limit
4. Discussion of the Fiscal Year 2027 Preliminary Budget
5. Supervisor Requests
6. Adjournment

If you are interested in obtaining any of the materials for the agenda, please reach out to Lynne Mullins at (407) 723-5935 or mullinsl@pfm.com.



Harmony Community Development District
Operations and Maintenance Budget
FY 2027

	Actual to 2/28/2026	Anticipated Mar - Sept 2026	Anticipated Total	FY2026 Approved Budget	FY 2027 Proposed Budget
Revenues:					
On Roll Assessment	\$ 2,432,740.85	\$ 513,770.15	\$ 2,946,511.00	\$ 2,946,511.00	\$ 3,474,596.71
On-Roll Assessment Discount	(93,247.95)	(24,612.05)	(117,860.00)	(117,860.00)	(138,983.87)
Garden Lot	800.00	-	800.00	-	-
Reserve Fund used for Improvement	-	-	-	-	845,920.90
Interest earned - Investments	39,186.47	-	39,186.47	-	-
Interest earned - Tax Collector	-	-	-	-	-
Other Miscellaneous Income	-	-	-	-	-
Facility Revenue	430.00	-	430.00	-	-
Total Revenues	\$ 2,379,909.37	\$ 489,158.10	\$ 2,869,067.47	\$ 2,828,651.00	\$ 4,181,533.75
Expenditures:					
Administration Expenses:					
Board of Supervisors	\$ 3,400.00	\$ 10,600.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
FICA Taxes	-	-	-	1,072.00	-
Arbitrage Rebate	-	1,500.00	1,500.00	1,500.00	1,500.00
Disclosure Agent	2,200.00	-	2,200.00	2,200.00	2,200.00
Engineering	28,057.50	46,942.50	75,000.00	75,000.00	75,000.00
Legal Services	12,550.07	62,449.93	75,000.00	75,000.00	75,000.00
Management Services	27,083.35	37,916.65	65,000.00	65,000.00	68,500.00
Property Appraiser	1,530.61	-	1,530.61	1,000.00	1,600.00
Recording Secretary	-	-	-	2,000.00	-
Assessment Administration	-	-	-	9,100.00	15,000.00
Trustee Fees	6,691.05	3,308.95	10,000.00	10,000.00	10,500.00
Auditing Services	4,400.00	5,000.00	9,400.00	5,000.00	4,500.00
Postage and Freight	62.39	500.00	562.39	1,000.00	1,000.00
Meeting Room	1,050.00	3,150.00	4,200.00	5,000.00	4,900.00
Printing and Binding	-	-	-	-	-
Legal Advertising	524.82	734.75	1,259.57	1,200.00	2,500.00
Records Storage	-	-	-	-	-
Assessment Collection Cost	46,438.44	-	46,438.44	58,930.00	58,192.40
Contingency	50.60	-	50.60	-	-
Annual District Filing Fee	175.00	-	175.00	175.00	175.00
Website Maintenance	2,490.00	2,580.00	5,070.00	-	3,720.00
Total Administrative Expenses	\$ 136,703.83	\$ 174,682.78	\$ 311,386.61	\$ 327,177.00	\$ 338,287.40
Field Expenses:					
Field Management	\$ 137,931.00	\$ 220,689.60	\$ 358,620.60	\$ 331,035.00	\$ 347,586.20
Miscellaneous / Field Item Material	-	-	-	-	20,000.00
Total Field Expenses	\$ 137,931.00	\$ 220,689.60	\$ 358,620.60	\$ 331,035.00	\$ 367,586.20
Insurance Expenses:					
General Liability	\$ 5,489.00	\$ -	\$ 5,489.00	\$ 29,700.00	\$ 6,037.90
Property & Casualty	16,791.00	-	16,791.00	-	18,470.10
Auto Liability & Physical Damage	1,110.00	-	1,110.00	-	1,221.00
Public Officials Liability	4,431.00	-	4,431.00	-	4,874.10
Total Insurance Expenses	\$ 27,821.00	\$ -	\$ 27,821.00	\$ 29,700.00	\$ 30,603.10
Landscaping & Irrigation Expenses:					
Mulch & Pine Straw	\$ 77,600.00	\$ -	\$ 77,600.00	\$ 77,347.00	\$ 85,081.70
Landscape	303,913.35	442,478.65	746,392.00	746,392.00	783,712.00
Landscape Improvement	6,862.00	-	6,862.00	-	55,000.00
Annuals	7,000.00	7,000.00	14,000.00	14,000.00	15,400.00
Parks & facilities	43,003.69	11,996.31	55,000.00	55,000.00	55,000.00
Irrigation Repairs	16,414.20	13,585.80	30,000.00	30,000.00	35,000.00
Garden Lot	601.04	1,398.96	2,000.00	2,000.00	2,000.00
Trees Trimming & Removal	3,805.00	36,195.00	40,000.00	40,000.00	-
Wetland Exotic Treatment	-	50,000.00	50,000.00	50,000.00	122,000.00
Miscellaneous	1,167.50	(1,167.50)	-	-	20,000.00
Total Landscaping & Irrigation Expenses	\$ 460,366.78	\$ 561,487.22	\$ 1,021,854.00	\$ 1,014,739.00	\$ 1,173,193.70

Harmony Community Development District
Operations and Maintenance Budget
FY 2027

Security Expenses:					
Security	\$ 787.75	\$ 1,600.00	\$ 2,387.75	\$ 30,000.00	\$ 20,000.00
Security - Wifi	1,292.93	2,327.27	3,620.20	6,000.00	3,600.00
Total Security Expenses	\$ 2,080.68	\$ 3,927.27	\$ 6,007.95	\$ 36,000.00	\$ 23,600.00
Utility Expenses:					
Electricity	\$ 13,681.67	\$ 41,045.01	\$ 54,726.68	\$ 43,000.00	\$ 48,000.00
Streetlights	54,481.22	108,962.44	163,443.66	160,000.00	138,000.00
Water & Sewer	129,668.28	259,336.56	389,004.84	225,000.00	336,000.00
Waste Refuse Removal	2,337.34	3,500.00	5,837.34	4,000.00	6,000.00
Backflow Certification					3,215.00
Repair & Mtnc - Stretlights	\$ -	\$ -	\$ -	\$ 10,000.00	
Total Utility Expenses	\$ 200,168.51	\$ 412,844.01	\$ 613,012.52	\$ 442,000.00	\$ 531,215.00
General Expenses:					
Buck Lake	\$ 3,250.00	\$ -	\$ 3,250.00	\$ 50,000.00	\$ 5,000.00
Pools Chemical supplies	20,871.50	36,531.00	57,402.50	60,000.00	50,660.06
Pond/Lake Maintenance	10,800.00	64,800.00	75,600.00	-	64,800.00
R&M Roads & Alleyways	-	10,000.00	10,000.00	10,000.00	10,000.00
R&M Vehicles/equipment	4,859.09	11,066.91	15,926.00	15,000.00	15,000.00
R&M - Boats	-	10,000.00	10,000.00	10,000.00	10,000.00
Sidewalk replacements	11,119.00	138,881.00	150,000.00	150,000.00	330,000.00
Op Supplies - Fuel, Oils	1,311.32	6,688.68	8,000.00	8,000.00	-
Cap Outlay - Boats	-	15,000.00	15,000.00	15,000.00	-
Reserve - Based on Reserve Study	280,000.00	-	280,000.00	280,000.00	394,651.25
Maintenance Shed construction Reserve					100,000.00
Miscellaneous / Contingency	9,463.13	40,536.87	50,000.00	50,000.00	30,000.00
Total General Expenses	\$ 341,674.04	\$ 333,504.46	\$ 675,178.50	\$ 648,000.00	\$ 1,010,111.31
Reserve Study - improvement					
Grounds					\$ 189,811.60
Lake Recreation Area					502,114.80
Parks					28,166.60
Playgrounds					66,005.50
Swim Club Pool Cabana					59,822.40
Total Reseve Study Improvement					\$ 845,920.90
Total Expenditures	\$ 1,306,745.84	\$ 1,707,135.34	\$ 3,013,881.18	\$ 2,828,651.00	\$ 4,320,517.61

HARMONY COMMUNITY DEVELOPMENT DISTRICT

Budget Item Description

Revenues

On-Roll Assessments

The District levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating and maintenance expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

On-Roll Assessment Discount

The statutory reduction applied to property assessments when owners pay their annual assessments early, typically through the county’s tax roll collection process.

Reserve Fund

A designated financial account set aside to pay for the future repair, replacement, or major maintenance of long-term assets and infrastructure. These funds ensure that when significant components wear out or reach the end of their useful life, the organization has sufficient resources to address them without requiring special assessments or unexpected budget increases.

General & Administrative Expenses

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting, not to exceed \$4,800 per year paid to each Supervisor. The amount for the Fiscal Year is based upon all supervisors attending the meetings. The budget covers 12 supervisor meetings and 2 budget meetings.

Arbitrage Rebate

Annual computations are necessary to calculate rebate liability to ensure the District’s compliance with all tax regulations.

Disclosure Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Engineering

The District's engineer, Pegasus Engineering, Inc., provides general engineering services to the District, including preparation for and attendance at monthly Board meetings, review of invoices, preparation of requisitions, and other related tasks.

District Counsel

The District's counsel, Kutak Rock LLP, is responsible for preparing for and attending Board meetings, as well as providing legal advice, recommendations, and representation as needed or as directed. They also handle all other legal services requested by the District.

Management

PFM Group Consulting provides the District with management, accounting, and administrative services.

Property Appraiser

The Osceola County Property Appraiser provides the District with a detailed listing of the legal descriptions for each parcel within the District boundaries, along with the corresponding property owners' names and addresses. The District reimburses the Property Appraiser for the necessary administrative costs associated with providing this service.

Assessment Administration

The District levies non-ad valorem assessments on all assessable property within its boundaries to fund operating expenses for the Fiscal Year. These assessments are typically collected through the Tax Collector. Each year, the District Manager submits the Assessment Roll to the Tax Collector by the deadline established by the Tax Collector or Property Appraiser.

Trustee Fees

U.S. Bank, as Trustee, submits annual invoices for services rendered on the bond series. These fees cover the maintenance and administration of the District's trust accounts.

Auditing Services

The District is required by Florida Statutes to have an Independent Certified Public Accounting firm to conduct an annual audit of its financial records.

Postage & Shipping

Postage and freight expenses incurred for District mailings, deliveries, correspondence, and related items.

Meeting Room

Fee charged for the monthly use of the meeting room at Su Mesa Café.

Legal Advertising

The District will incur expenses related to required legal advertising. These advertisements may include, but are not limited to, notices for monthly meetings, special meetings, and public hearings of the District.

Assessment Collective Cost

This represents the estimated cost incurred by the County each fiscal year to administer and collect assessments. These expenses include the operational and administrative activities required to bill, process, and enforce payment of assessment charges.

Annual District Filing Fees

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website, as required under Chapter 189, Florida Statutes. These services include performance monitoring, security and firewall management, updates, document uploads, hosting and domain renewals, website backups, ADA compliance, and other related support.

Field Expenses

Field Management

This represents the current contracted amount for onsite field services provided by Berman.

Miscellaneous/Field Item Material

These are additional materials, supplies, or minor components used in the field that do not fall under a primary material category but are necessary to complete a task, project, or maintenance activity. These items typically support field operations and may include low-cost parts, consumables, or situational materials required to address unexpected conditions.

Insurance Expenses

General Insurance

The cost of the District's annual general liability insurance coverage. This coverage is provided by Egis Insurance, which specializes in serving governmental entities.

Property & Casualty

The District's property and casualty insurance coverage is provided by EGIS Insurance who specializes in providing insurance coverage to governmental agencies.

Auto Liability & Physical Damage

Provides insurance coverage for organizational vehicles used in the field. Auto liability protects against financial responsibility for third-party bodily injury, property damage, and related legal defense costs resulting from vehicle operations. Physical damage coverage protects the organization's own vehicles from loss due to collision, theft, vandalism, weather events, or other covered incidents, ensuring vehicles can be repaired or replaced with minimal operational disruption.

Public Officials Liability Insurance

Supervisors' and Officers' liability insurance provided by EGIS Insurance who specializes in providing insurance coverage to governmental agencies.

Landscape & Irrigation Expenses

Mulch & Pine Straw

These are natural ground-cover materials used in landscaping to protect soil, support plant health, and enhance the appearance of landscaped areas.

Landscaping Maintenance & Material

The District has a contract with ULS to maintain the landscaping located within the District. These services include monthly landscape maintenance such as mowing, weeding, edging, blowing debris and shrubs and groundcover pruning, as well as: fertilization, insect control, weed control, and irrigation inspections.

Landscape Improvements

Additional landscape improvements performed outside of the services already covered under the existing contract.

Annuals

These are Flowering plants that complete their entire life cycle—germination, growth, blooming, and seed production—within a single growing season. Because they last for only one season, annuals are commonly used to provide seasonal color, vibrant accents, and high-impact visual appeal in landscape beds, entryways, medians, and ornamental plantings. Annuals are typically installed in spring/summer or fall/winter rotations, selected for their ability to thrive in specific weather conditions.

Parks & Facilities

The management, maintenance, and operation of public recreational spaces, landscaped areas, and community structures that support residents' quality of life. This category includes the care of parks, playgrounds, athletic fields, green spaces, trails, and public grounds, as well as the upkeep of buildings, shelters, restrooms, pavilions, community centers, and other public-use facilities.

Irrigation Repairs

The maintenance and restoration of irrigation system components to ensure proper water delivery to landscaped areas. This work includes diagnosing issues, replacing damaged parts, correcting coverage problems, and restoring system functionality to support healthy turf, plants, and overall landscape performance.

Garden Lots

Maintenance, repairs, or supplies for garden lots.

Trees Trimming & Removal

Includes all services required to maintain tree health, appearance, and safety. This work involves both routine maintenance and corrective actions to address hazardous or declining trees.

Wetland Exotic Treatment

Management and removal of approximately 181.2 acres of wetlands and buffer areas, targeting invasive species classified as FLEPPC Category I and II. These categories refer to non-native plant species that pose significant threats to Florida's natural ecosystems.

Miscellaneous

Costs, materials, or services that do not fall under a specific predefined category but are necessary to support the overall completion of work, project operations, or maintenance activities. This category captures minor, occasional, or unpredictable items that arise during routine tasks or special circumstances.

Security Expenses

Security

This refers to the services, systems, and measures in place to protect people, property, and facilities from unauthorized access, theft, vandalism, and safety risks. This category includes both preventive and responsive actions designed to maintain a safe and secure environment.

Security – Wi-Fi

The wireless network systems and services that support security operations across facilities, parks, or public areas. This includes the dedicated Wi-Fi infrastructure used to connect and operate security equipment such as cameras, access control devices, alarms, gates, sensors, and monitoring systems.

Utility Expenses

Electricity

The power supplied to facilities, equipment, lighting, and infrastructure to support daily operations and maintain essential services. This includes the electrical energy required to run buildings, parks, irrigation systems, security devices, Wi-Fi networks, lighting fixtures, HVAC systems, pumps, and other operational equipment.

Streetlights

The lighting infrastructure installed along roads, pathways, parks, parking areas, and public spaces to provide visibility, safety, and security during nighttime hours. This includes the poles, fixtures, bulbs/LED units, wiring, controls, and electrical components required to operate and maintain dependable outdoor illumination.

Water & Sewer

The essential utility services and infrastructure supply clean, potable water to facilities and public spaces and remove wastewater safely and efficiently. This category includes the operation, maintenance, and repair of systems responsible for water delivery, irrigation supply, sewage collection, and wastewater transport.

Waste Refuse Removal

The collection, handling, and disposal of solid waste generated across facilities, parks, common areas, and public grounds. This service ensures that trash is removed regularly and managed in a safe, sanitary, and environmentally responsible manner.

Backflow Certification

The inspection, testing, and documentation of backflow prevention devices to ensure they are functioning properly and protecting the potable water supply from contamination.

General Expenses

Buck Lake

Scheduled maintenance and treatment of nuisance aquatic species, including consultation with the pond management provider as needed. Costs are shared 50/50 with the Harmony West CDD.

Pool Chemical Supplies

The essential materials, chemicals, and equipment are required to operate, maintain, and ensure the safety and cleanliness of swimming pools and water features.

Pond/Lake Maintenance

The ongoing care, monitoring, and upkeep of man-made or natural ponds to ensure healthy water quality, proper ecological balance, and safe, attractive conditions. This service includes routine inspections, debris removal, vegetation management, and the maintenance of mechanical components that support pond function.

R&M Roads & Alleyways

The repair and maintenance activities required to keep community roads, drive lanes, paved alleyways, and access routes in safe, functional, and well-maintained condition.

R&M Boats

The repair and maintenance activities required to keep boats, watercraft, and related marine equipment in safe, functional, and reliable operating condition.

Sidewalk replacement

The removal and reconstruction of damaged, deteriorated, or unsafe sidewalk sections to restore safe pedestrian pathways and maintain compliance with accessibility and safety standards. This work involves demolition of failing concrete, preparation of the base, installation of new materials, and finishing to ensure long-lasting, even, and structurally sound walking surfaces.

Transfer to Reserve

Funds set aside for non-specific, infrequent, or unexpected future capital repairs, replacements, or major maintenance items that do not fall into standard reserve categories.

Maintenance Shed Construction Reserve

Funds set aside for the future construction, replacement, or major renovation of a maintenance shed or storage facility used to house tools, equipment, vehicles, and supplies essential for property or operational upkeep.

Reserve Study – District Improvement

Grounds

Five Oaks & Harmony Square Entry painting and Pond bank erosion improvements.

Lake Recreation Area

Improvement and repairs to the playground Canvas Awnings, the East, Central and West Dock Boards and Railings.

Parks

Cat Brier Trail pavilions painting, schoolhouse and five oaks benches and Harmony Square Park repairs allowance.

Playgrounds

Improve the Primrose Willow Dog Park link fencing, Benches, Chess and Picnic tables.

Swim Club Pool Cabana

Restroom refurbishment.