

**Bellalago Educational Facilities
Benefit District**

Board Meeting

July 19, 2018

11:00 a.m.



**Bellalago Charter Academy
3651 Pleasant Hill Road
Kissimmee, FL 34746**

Bellalago Educational Facilities Benefit District

Thursday, July 19, 2018

11:00 a.m.

Bellalago Charter Academy

3651 Pleasant Hill Road

Kissimmee, FL 34746

Meeting Agenda

Introduction - Call to Order

Board Matters

- 1 Resolution 2018-2 Appointing Jason Good to Seat 1
- 2 Chairperson appointment
- 3 Tony Iorio and Dan Young resignations
- 4 Approval of February 22, 2018 minutes
- 5 Approval of Resolution 2018-3 - Proposed Budget for Fiscal Year 2018-19
- 6 Bellalago Charter Academy fencing - Dr. Jonathan Rasmussen, Principal

Other Business

- 1 Audience Comments
- 2 Supervisor Requests
- 3 Counsel Requests
- 4 Manager Requests

Reminder of the public hearing to adopt the FY 2018-19 Final Budget and approve the 2018 assessments, to be held 8/___/2018 at _____ a.m.

Adjournment

Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 1

Resolution 2018-2 Appointing Jason Good to Seat 1

Executive Summary:

Request approval of Resolution 2018-2 Appointing Jason Good to Seat 1

RESOLUTION 2018-2

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT, OSCEOLA COUNTY, FLORIDA, RATIFYING AND CONFIRMING THE APPOINTMENT OF JASON GOOD TO SEAT 1 OF THE BOARD OF SUPERVISORS; PROVIDING FOR APPLICABILITY AND AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Board of Supervisors (the "Board") of the Bellalago Educational Facilities Benefit District (the "District") is adopted pursuant to the Amended and Restated Interlocal Agreement between the School Board of Osceola County and the City of Kissimmee dated September 15, 2003, as amended, and County Ordinance No. 03-15, as amended from time to time and as currently codified in Article III, Chapter 21 of the Code of Ordinances of Osceola County, Florida (collectively, the "District Charter"), Chapters 189 and 1013, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Anthony Iorio was elected to Seat 1 of the Board through landowner election on August 20, 2015.

(B) Mr. Iorio resigned from the Board in May, 2018.

(D) In light of Mr. Iorio's resignation, the Board determined to appoint Jason Good to Seat 1 for the duration of the current term which expires May, 2019.

(E) The Board wishes to provide hereunder for filling the vacancy in Seat 1 created by Mr. Iorio's resignation in accordance with the District Charter.

SECTION 3. APPOINTMENT OF JASON GOOD.

(A) Section 21-56 of the District Charter provides that the then-existing Board shall fill vacant supervisor seats through appointment and that appointees shall serve until the expiration of the term for which they were appointed.

(B) In accordance therewith, the Board hereby ratifies and confirms the appointment of Jason Good to Seat 1 for the duration of the current term which expires in May, 2019.

(C) Mr. Good has taken the oath of office attached hereto as Appendix A.

SECTION 4. APPLICABILITY AND EFFECTIVE DATE. This Resolution shall be liberally construed to effect the purposes hereof and shall take effect immediately upon its adoption.

DULY ADOPTED this 19th day of July, 2018.

**BOARD OF SUPERVISORS OF THE
BELLALAGO EDUCATIONAL FACILITIES
BENEFIT DISTRICT**

[SEAL]

By: _____
Chair

ATTEST:

Secretary

APPENDIX A

**OATH OF OFFICE FOR
BOARD OF SUPERVISORS OF THE
BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT**

I, **Jason Good**, a citizen of the State of Florida and of the United States of America, and being employed by or an officer of the Bellalago Educational Facilities Benefit District and responsible for public funds as such employee or officer, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida.

Signature

Date

Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 2

Chairperson appointment

Executive Summary:

Request approval to appoint Migdalia Gonzalez as Chairperson
for the Bellalago EFBD Board of Supervisors

Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 3

Tony Iorio and Dan Young resignations

Executive Summary:

Acknowledgement and acceptance of the resignations of Tony Iorio and Dan Young from the Bellalago EFBD Board of Supervisors

Angela Barner

From: Dan Young <D.Young@avhomesinc.com>
Sent: Wednesday, March 14, 2018 10:17 AM
To: Angela Barner
Subject: EFBD Board

Hello Angela,

I am resigning my seat on this Board as I am leaving AV Homes for another opportunity. I will defer to Tony Iorio to present another candidate to fill my position. Please contact me with any questions or concerns.

Regards,



Dan Young | Land Development Manager

2420 S. Lakemont Ave. Suite 450 | Orlando FL 32814

o.407-933-5000 ext. 7107 c.305-978-5547

D.Young@avhomesinc.com

www.avhomesinc.com

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Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 4

Approval of February 22, 2018 minutes

Executive Summary:

Request approval of the February 22, 2018 minutes.

**MINUTES OF THE BOARD OF DIRECTORS OF
BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT
THURSDAY, FEBRUARY 22, 2018 AT 1:00 P.M.
BELLALAGO WELCOME CENTER**

PRESENT: Tony Iorio, AV Homes, Dan Young, AV Homes, Jasper Thompson, Osceola County, and Migdalia Gonzalez, School District of Osceola County.

Also present were Christopher Roe, Bryant Miller Olive, Angela G. Barner, Benefit District Manager, Jo Thacker, Broad and Cassel, Domingo Sanchez and Steve Auger, Birdsong Housing.

Introduction

Tony Iorio called the meeting to order at 1:12 p.m.

Board Matters

1. Approval of August 15, 2017 minutes

A motion to approve the board minutes for the August 15, 2017 board meeting was made by Dan Young and seconded by Jasper Thompson. The motion passed 4-0.

2. FY 2016-17 Audited Financial Statements

Angela Barner presented the FY 2016-17 Audited Financial Statements. A motion to accept the FY 2016-17 Audited Financial Statements was made by Jasper Thompson and seconded by Dan Young. Motion passed 4-0.

3. Assessment matters related to the sale of a parcel within the BEFBD.

Attorney Chris Roe gave a brief history and explained the current assessment process for the BEFBD. Tony Iorio explained that “Sections Q” and “Section R” parcels (as labeled on the map in the Welcome Center Conference Room and also known as the plat for the Shoppes at Bellalago) were sold. The new developers are planning to construct housing for seniors 55 and older in section Q parcel, and develop section R parcel into apartment units.

Attorney Chris Roe explained that section Q would not be subject to the assessment, since it will not generate a student demand for seats at Bellalago Charter School. Section R will generate a student demand for seats at the school and thus, is subject to the BEFBD assessment.

Resolution 2018-1 was presented to specify the terms and conditions to impose an assessment on Parcel R. The resolution provides for Section R parcel to be assessed .633 ERUs for each apartment unit. The resolution also states that the assessment will begin when the site plan is filed.

A motion to approve Resolution 2018-1 - Providing for the Assessment of Real Property Developed for Multifamily Residential Uses, with an amendment to Section 4(D) to change the begin of the assessment from site plan approval to the issuance of the first certificate of occupancy, was made by Jasper Thompson and seconded by Dan Young. Motion passed 4-0.

Angela Barner confirmed that the school has seats available for the students from Section R.

Tony Iorio also explained that Pod B (Parcel B annexed in 2015), was initially intended to be developed into 138 single family units. The density of Pod B has now changed and Pod B, phase 3 will be developed to include 109 (138 initial EDUs, less 29 EDUs) single family units and 102 townhomes, for a total of 211 EDUs.

Angela Barner will consult with the School District to estimate the additional student seats the change in Pod B could generate.

4. Assessment matters related to the annual assessment rate

Angela Barner explained that in researching information related to the sale of Section Q & R, it was found that the base assessment (excluding the proportionate share of operating expenses) during FY 2008-2009 did not include the 2% annual increase, as specified by the Assessment Resolution. Beginning with FY 08-09 through FY 17-18, the base assessment has been calculated 2% under the prescribed rate. Essentially, the base assessment rate has been running one year behind schedule for the past 10 years. In order to rectify this error, it is proposed to impose the base assessments in the upcoming fiscal year at the rate corresponding to FY 18-19 (\$263.90) and collect the 10-year shortage over the remaining 16 years. The shortage amount is equivalent to \$2.90 per EDU, per year. The base assessment rate, excluding the proportionate share of operating expenses, for FY 18-19 would be $\$63.90 + \$2.90 = \$266.80$. (The Bellalago EFBD Base Assessment Recap is included and made part of the minutes).

5. Bellalago Academy fencing

Principal Jonathan Rassmussen discussed the condition of the fence surrounding the Bellalago Charter Academy property. Dr. Rassmussen expressed his concern over the condition of the fence and security issues related to the damaged fence.

Tony Iorio explained that he contacted the HOA and have looked at alternative fencing materials to repair and secure the fence. Tony Iorio and Dan Young will walk through the property to evaluate the fence and work with the HOA to repair and secure the fence.

6. Jeff Mitchem resignation

The Board of Supervisors acknowledged the receipt of the letter of resignation from Jeff Mitchem from the BEFBD Board.

Other Business

Adjournment

A motion to adjourn the BEFBD District meeting was made by Jasper Thompson and seconded by Migdalia Gonzalez. The motion passed 4-0.

Meeting adjourned at 2:10 p.m.

Bellalago EFBF Base Assessment Recap As of 1/8/2018

Fiscal Year	Assessment Year	Base Assessment Per Assessment Resolution	Actual Base Assessment Billed	(Shortage) per EDU	Proposed New Base Assessment Schedule	On the Roll EDUs			Off the Roll EDUs	Total EDUs	Cumulative Shortage
						Original	Ph. B-2	Estate C			
2004 - 2005	Year 1	200.00	200.00		200.00						
2005 - 2006	Year 2	204.00	204.00		204.00						
2006 - 2007	Year 3	208.08	208.08		208.08						
2007 - 2008	Year 4	212.24	212.24		212.24	1,517			933	2,450	
2008 - 2009	Year 5	216.49	212.24	(4.25)	212.24	1,642			808	2,450	(10,412.50)
2009 - 2010	Year 6	220.82	216.49	(4.33)	216.49	1,767			683	2,450	(10,608.50)
2010 - 2011	Year 7	225.23	220.82	(4.41)	220.82	1,643			807	2,450	(10,804.50)
2011 - 2012	Year 8	229.74	225.23	(4.51)	225.23	1,643			807	2,450	(11,049.50)
2012 - 2013	Year 9	234.33	229.74	(4.59)	229.74	1,643			807	2,450	(11,245.50)
2013 - 2014	Year 10	239.02	234.33	(4.69)	234.33	1,917			533	2,450	(11,490.50)
2014 - 2015	Year 11	243.80	239.02	(4.78)	239.02	1,917			533	2,450	(11,711.00)
2015 - 2016	Year 12	248.67	243.80	(4.87)	243.80	1,917			533	2,450	(11,931.50)
2016 - 2017	Year 13	253.65	248.68	(4.97)	248.68	1,917	138		533	2,588	(12,176.50)
2017 - 2018	Year 14	258.72	253.65	(5.07)	253.65	2,265	138	103	82	2,588	(12,421.50)
2018 - 2019	Year 15	263.90	263.90	0	266.80						
2019 - 2020	Year 16	269.17			272.07						
2020 - 2021	Year 17	274.56			277.46						
2021 - 2022	Year 18	280.05			282.95						
2022 - 2023	Year 19	285.65			288.55						
2023 - 2024	Year 20	291.36			294.26						
2024 - 2025	Year 21	297.19			300.09						
2025 - 2026	Year 22	303.13			306.03						
2026 - 2027	Year 23	309.20			312.10						
2027 - 2028	Year 24	315.38			318.28						
2028 - 2029	Year 25	321.69			324.59						
2029 - 2030	Year 26	328.12			331.02						
2030 - 2031	Year 27	334.68			337.58						
2031 - 2032	Year 28	341.38			344.28						
2032 - 2033	Year 29	348.20			351.10						
2033 - 2034	Year 30	355.17			358.14						
		8,113.62	3,412.22	(46.47)	8,113.62						(113,851.50)
				÷ 16 years							
				(2.90)							

Notes:

Original EDUs, Estate C EDUs, and Off the Roll EDUs have been assessed incorrectly since 2008

Phase B-2 have been assessed correctly

Suggestion:

Assess at the correct rate of \$263.90 in 2018-19

Include an additional \$2.90 per EDU for the remaining 16 year to makeup for the shortfall

Total Base Assessment Rate (**excluding** the proportionate share of operating expenses) \$266.80

Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 5

Approval of Resolution 2018-3 - Proposed Budget for Fiscal Year 2018-19

Executive Summary:

Request approval of Resolution 2018-3 - Proposed Budget for Fiscal Year 2018-19.

General Fund

Total Estimated Revenue: \$2,032,724.09

Total Appropriations & Transfers Out: \$1,815,116.53

End of Year Projected Fund Balance: \$877,250.89

RESOLUTION 2018-3

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT, OSCEOLA COUNTY, FLORIDA, APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2018-19 SETTING A PUBLIC HEARING THEREON; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BELLALAGO EDUCATIONAL FACILITIES BENEFIT DISTRICT AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the Board of Supervisors (the "Board") of the Bellalago Educational Facilities Benefit District (the "District") is adopted pursuant to the Interlocal Agreement between Osceola County, Florida (the "County") and the School Board of Osceola County dated September 15, 2003, as amended and County Ordinance No. 03-15, as amended (collectively, the "District Charter"), Chapters 189 and 1013, Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) The District Manager has prepared and submitted to the Board a proposed budget for fiscal year 2018-19. The proposed budget is attached hereto as Appendix A.

(B) The Board has considered said proposed budget and desires to set the required public hearing thereon.

SECTION 3. BUDGET APPROVAL; PUBLIC HEARING.

(A) The proposed budget prepared by the District Manager for fiscal year 2018-19 is hereby approved as the basis for conducting a public hearing to adopt said budget.

(B) A public hearing on said budget is hereby declared and set for ____ __.m. on August ____, 2018 at Bellalago Charter Academy, 3651 Pleasant Hill Road, Kissimmee, Florida, 34746.

(C) Notice of the public hearing shall be published in the manner prescribed by law.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

DULY ADOPTED this 19th day of July, 2018.

**BOARD OF SUPERVISORS OF THE
BELLALAGO EDUCATIONAL FACILITIES
BENEFIT DISTRICT**

By: _____
Chair

ATTEST:

Secretary

APPENDIX A

**PROPOSED BUDGET
FOR
FISCAL YEAR 2018-19**

Fiscal Year 2018-19 Preliminary Budget

OSCEOLA COUNTY SPECIAL DISTRICTS BELLALAGO EFBD Revenues and Expenditures For Fiscal Year Ending 9/30/2019	GENERAL FUND			
	Function	Budget Amounts		Difference From Prior Budget
		Final 2017-18	Preliminary 2018-19	
REVENUES				
Federal Direct	3100			0.00
Federal Through State & Local	3200			0.00
State Sources	3300			0.00
Local Sources	3400	2,019,563.34	2,032,724.09	13,160.75
Total Revenues		2,019,563.34	2,032,724.09	13,160.75
EXPENDITURES				
Current:				
Instruction	5000			0.00
Pupil Personnel Services	6100			0.00
Instructional Media Services	6200			0.00
Instruction and Curriculum Development Services	6300			0.00
Instructional Staff Training Services	6400			0.00
Instruction Related Technology	6500			0.00
Board	7100	45,407.74	48,703.00	3,295.26
General Administration	7200			0.00
School Administration	7300			0.00
Facilities Acquisition and Construction	7400			0.00
Fiscal Services	7500	20,000.00	20,000.00	0.00
Food Services	7600			0.00
Central Services	7700			0.00
Pupil Transportation Services	7800			0.00
Operation of Plant	7900			0.00
Maintenance of Plant	8100			0.00
Administrative Technology Services	8200			0.00
Community Services	9100			0.00
Debt Service: (Function 9200)				
Retirement of Principal	710			0.00
Interest	720			0.00
Dues, Fees and Issuance Costs	730	12,801.00	16,206.00	3,405.00
Miscellaneous Expenditures	790			0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			0.00
Total Expenditures		78,208.74	84,909.00	6,700.26
Excess (Deficiency) of Revenues Over (Under) Expenditures		1,941,354.60	1,947,815.09	6,460.49
OTHER FINANCING SOURCES (USES)				
Loans Incurred	3720			0.00
Proceeds from the Sale of Capital Assets	3730			0.00
Loss Recoveries	3740			0.00
Proceeds of Forward Supply Contract	3760			0.00
Special Facilities Construction Advances	3770			0.00
Transfers In	3600			0.00
Transfers Out	9700	(1,731,911.17)	(1,730,207.53)	1,703.64
Total Other Financing Sources (Uses)		(1,731,911.17)	(1,730,207.53)	1,703.64
SPECIAL ITEMS				0.00
EXTRAORDINARY ITEMS				0.00
Net Change in Fund Balances		209,443.43	217,607.56	8,164.13
Fund Balance - Beginning of Year	2800	450,199.90	659,643.33	209,443.43
Adjustment to Fund Balance	2891			
Fund Balance - End of Year	2700	659,643.33	877,250.89	217,607.56

Fiscal Year 2018-19 Preliminary Budget

SUPPORTING SCHEDULE OF REVENUES AND EXPENDITURES BELLALAGO EFBD BUDGET - FY 2018

General Fund Revenues:		
Source	Description	Amount
Bellalago Academy	Charter school capital outlay	340,164.00
Bellalago Residents	EFBD assessments	767,283.91
School Board	Debt Service	925,276.18
Total Revenues:		2,032,724.09

General Fund Expenditures:		
Vendor	Description	Amount
Function 7100:		
Ennead LLC	Assessment preparation fees	3,950.00
Moss, Krusick & Associates, LLC	Audit	10,300.00
	Director's liability insurance	5,000.00
DCA	Registration	175.00
Orlando Sentinel	Posting of public meetings	800.00
Bryant Miller & Olive	Legal counsel	10,000.00
Bruce Vickers Tax Collector	Tax collector collection fees	15,972.00
Osceola County Property Appraiser	County assessment fee	2,506.00
Function 7500:		
The School District of Osceola County	District Management Fee	20,000.00
Function 9200:		
US Bank	Trustee fees - 20014 Series	9,956.00
DAC	Disclosure report	3,750.00
The PFM Group	Arbitrage Calculation	2,500.00
Total Expenditures:		84,909.00

Transfers In:		
From	Description	Amount
Total Transfers In:		-

Transfers Out:		
To	Description	Amount
Debt Service Fund	To meet debt service reserve requirements	1,730,207.53

Fiscal Year 2018-19 Preliminary Budget

OSCEOLA COUNTY SPECIAL DISTRICTS BELLALAGO EFBD Revenues and Expenditures For Fiscal Year Ending 9/30/2019	DEBT SERVICE			
	Function	Budget Amounts		Difference From Prior Budget
		Final 2017-18	Preliminary 2018-19	
REVENUES				
Federal Direct	3100			0.00
Federal Through State & Local	3200			0.00
State Sources	3300			0.00
Local Sources	3400			0.00
Total Revenues		0.00	0.00	0.00
EXPENDITURES				
Current:				
Instruction	5000			0.00
Pupil Personnel Services	6100			0.00
Instructional Media Services	6200			0.00
Instruction and Curriculum Development Services	6300			0.00
Instructional Staff Training Services	6400			0.00
Instruction Related Technology	6500			0.00
Board	7100			0.00
General Administration	7200			0.00
School Administration	7300			0.00
Facilities Acquisition and Construction	7400			0.00
Fiscal Services	7500			0.00
Food Services	7600			0.00
Central Services	7700			0.00
Pupil Transportation Services	7800			0.00
Operation of Plant	7900			0.00
Maintenance of Plant	8100			0.00
Administrative Technology Services	8200			0.00
Community Services	9100			0.00
Debt Service: (Function 9200)				
Retirement of Principal	710	925,000.00	945,000.00	20,000.00
Interest	720	806,911.17	785,207.53	(21,703.64)
Dues, Fees and Issuance Costs	730			0.00
Miscellaneous Expenditures	790			0.00
Capital Outlay:				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			0.00
Total Expenditures		1,731,911.17	1,730,207.53	(1,703.64)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,731,911.17)	(1,730,207.53)	1,703.64
OTHER FINANCING SOURCES (USES)				
Loans Incurred	3720			0.00
Proceeds from the Sale of Capital Assets	3730			0.00
Loss Recoveries	3740			0.00
Proceeds of Forward Supply Contract	3760			0.00
Special Facilities Construction Advances	3770			0.00
Transfers In	3600	1,731,911.17	1,730,207.53	(1,703.64)
Transfers Out	9700			0.00
Total Other Financing Sources (Uses)		1,731,911.17	1,730,207.53	(1,703.64)
SPECIAL ITEMS				0.00
EXTRAORDINARY ITEMS				0.00
Net Change in Fund Balances		0.00	0.00	0.00
Fund Balance - Beginning of Year	2800	516,856.46	516,856.46	0.00
Adjustment to Fund Balance	2891			
Fund Balance - End of Year	2700	516,856.46	516,856.46	0.00

Fiscal Year 2018-19 Preliminary Budget

**SUPPORTING SCHEDULE OF
REVENUES AND EXPENDITURES
BELLALAGO EFB D BUDGET - FY 2018**

Source	<i>Debt Service Revenues:</i> Description	Amount
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Total Revenues: _____ -

Vendor	<i>Debt Service Expenditures:</i> Description	Amount
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Debt Service	November 2018 interest - 2014 Series	66,287.09
Debt Service	May 2019 principal - 2014 Series	945,000.00
Debt Service	May 2019 interest - 2014 Series	397,722.51
Debt Service	November 2019 interest - 2014 Series	321,197.93

Total Expenditures: _____ 1,730,207.53

From	<i>Transfers In:</i> Description	Amount
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General Fund	To meet debt service reserve requirements	1,730,207.53
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Total Transfers In: _____ 1,730,207.53

To	<i>Transfers Out:</i> Description	Amount
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Total Transfers Out: _____ -

Bellalago Educational Facilities Benefit District

July 19, 2018

Board Matters Agenda Item 6

Bellalago Charter Academy fencing - Dr. Jonathan Rasmussen, Principal

Executive Summary:

Principal Jonathan Rasmussen, Bellalago Charter Academy
School fencing repair/replacement discussion/request