



Community Development District

Board of Supervisors  
**2018-2019 Budget Hearing**

**August 16, 2018 at 8:30 a.m.**

505 Whiskey Creek Drive  
Marco Island, FL 34145

**AGENDA**

Note: Requests to address the Board on all subjects, which are not on today's agenda, will be accommodated under "Public Comments".

Any person who decides to appeal a decision of this Board will need a record of the proceedings pertaining there to and may need to ensure that a verbatim record of these proceedings is made at their expense.

Any person requiring special accommodations at this meeting because of a disability of physical impairment should contact the District Office at 239-394-4346 at least five days prior to the meeting.

1. Call to Order
2. Roll Call
3. Approval of Agenda
4. Audience Questions and Comments on Agenda Items
5. Specific Items of New Business
6. District Counsel – Greg Urbancic, Coleman, Yovanovich & Koester, P.A.
7. District Finance
  - a. Approval of Proposed 2018-2019 General Fund Budget
  - b. Resolution 2018-07 - Annual Appropriations Budget beginning October 1, 2018 and ending on September 30, 2019.
  - c. Resolution 2018-08 – Assessment Levy and Roll Call for Fiscal Year 2018-2019
8. District Manager
9. Supervisors Request and Comments
10. Audience Questions and Comments
11. Adjournment

# **KEY MARCO**

Community Development District

## ***Annual Operating Budget***

**Fiscal Year 2019**

Version 4 - Modified Tentative Budget - 08/06/18

Prepared by:



**KEY MARCO**

Community Development District

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**Key Marco**

Community Development District

**Operating Budget**

Fiscal Year 2019

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JUN-2018	JUL- SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
<b>REVENUES</b>							
Interest - Investments Income	\$ 3,244	\$ 8,336	\$ -	\$ 11,036	\$ 3,837	\$ 14,873	\$ 8,000
Interest - Tax Collector Investments	-	-	4,000	31	-	31	-
Non-Ad Valorem Assessments	623,464	586,260	629,800	603,049	-	603,049	629,800
Non-Ad Valorem Assessments Discounts	-	-	(25,000)	94	-	94	(25,192)
Revenue Carry Forward	-	-	347,245	-	-	-	-
Hurricane Irma FEMA Refund (estimate)	-	-	-	-	-	-	22,580
Hurricane Irma Insurance Claim Payout	-	-	-	70,024	-	70,024	-
Miscellaneous Revenues	5,129	288	100	466	-	466	-
<b>TOTAL REVENUES</b>	<b>631,838</b>	<b>594,884</b>	<b>956,145</b>	<b>684,700</b>	<b>3,837</b>	<b>688,537</b>	<b>635,188</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Board of Supervisor Fees	5,015	4,800	4,000	5,800	3,800	9,600	9,600
FICA Taxes	31	-	500	306	291	597	734
ProfServ-Mgmt Consulting Service	54,080	31,283	80,000	58,750	21,250	80,000	72,000
Transcript Cost	1,180	1,710	1,000	1,215	405	1,620	2,400
Auditing Services	4,850	4,875	5,000	4,925	-	4,925	5,000
Accounting Services	15,000	10,450	7,200	9,625	3,538	13,163	14,150
ProfServ-Special Assessment	1,000	1,000	1,000	1,000	-	1,000	1,000
ProfServ-Property Appraiser	9,648	9,648	9,045	9,045	-	9,045	9,447
ProfServ-Tax Collector	12,469	11,725	13,000	8,693	-	8,693	12,596
ProfServ-Legal Services	18,420	40,754	25,000	19,718	6,573	26,291	25,000
ProfServ-Engineering	-	12,500	2,000	-	2,000	2,000	5,000
Postage	289	433	400	233	78	311	150
Rentals & Leases	-	676	-	225	75	300	-
Computer Support	811	1,149	600	593	198	791	600
Insurance - General Liability	33,272	27,230	31,000	27,205	-	27,205	29,926
Legal Advertising	2,584	4,421	2,000	1,852	148	2,000	4,000
Storage - Robert Flinn	-	-	-	-	-	-	300
Office Supplies	519	490	400	476	159	635	500
Dues, Licenses, Subscriptions	200	175	200	265	88	353	275
Miscellaneous Expense / Bank Charges	799	660	500	561	187	748	750
<b>Total Administrative</b>	<b>205,682</b>	<b>221,377</b>	<b>182,845</b>	<b>150,487</b>	<b>38,788</b>	<b>189,275</b>	<b>193,428</b>
<i>Maintenance and Landscaping</i>							
Contractual Services	131,903	139,105	134,000	147,696	49,232	196,928	140,000
R&M-Trees and Trimming	47,320	7,680	25,000	23,558	7,853	31,411	15,000
Plant Replacement Program	8,667	10,899	20,000	7,786	2,595	10,381	10,000
Exotic Maintenance	599	-	13,000	116	39	155	13,000
Flower Program	-	2,817	5,000	1,825	608	2,433	5,000
Mulch Program	11,032	1,260	15,000	9,506	1,000	10,506	9,000
<b>Total Maintenance and Landscaping</b>	<b>199,520</b>	<b>165,159</b>	<b>212,000</b>	<b>190,487</b>	<b>61,327</b>	<b>251,814</b>	<b>192,000</b>
<i>Irrigation Services</i>							
Contractual Services	-	9,770	6,100	1,451	484	1,935	6,100
Utility-Water	14,959	18,263	15,000	15,086	5,029	20,115	15,000
Land Lease	28,083	30,636	31,000	22,977	8,023	31,000	31,000
Utilities-Electric	5,470	4,377	5,000	1,605	535	2,140	5,000
Repairs & Maintenance	14,841	12,349	15,000	15,259	5,086	20,345	20,000
<b>Total Irrigation Services</b>	<b>63,353</b>	<b>75,395</b>	<b>72,100</b>	<b>56,378</b>	<b>19,157</b>	<b>75,535</b>	<b>77,100</b>

Summary of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JUN-2018	JUL- SEP-2018	PROJECTED FY 2018	BUDGET FY 2019
<b>Capital Expenditures &amp; Projects</b>							
Street Light Project	-	-	-	5,000	-	5,000	-
Bridge Repair	-	-	-	15,124	-	15,124	-
Cap Outlay-Roads	-	1,865	230,000	20,925	-	20,925	50,000
<b>Total Capital Expenditures &amp; Projects</b>	<b>-</b>	<b>1,865</b>	<b>230,000</b>	<b>41,049</b>	<b>-</b>	<b>41,049</b>	<b>50,000</b>
<b>Lighting</b>							
Utilities-Electric	15,252	17,562	15,000	17,230	5,743	22,973	24,000
R&M General	19,881	4,596	14,000	1,388	463	1,851	6,000
Misc-Holiday Lighting	4,485	1,345	3,000	1,750	-	1,750	3,000
<b>Total Lighting</b>	<b>39,618</b>	<b>37,563</b>	<b>32,000</b>	<b>20,368</b>	<b>6,206</b>	<b>26,574</b>	<b>33,000</b>
<b>Access Control</b>							
Contractual Services	77,624	83,448	84,000	62,540	21,460	84,000	86,520
Utilities-Electric	4,414	6,117	10,000	8,637	2,879	11,516	10,000
R&M Gate	4,456	6,809	5,000	5,465	1,822	7,287	3,580
R&M Gatehouse	20,438	10,350	8,000	6,864	1,136	8,000	5,000
Op Supplies - General	-	129	1,200	297	99	396	250
Capital Outlay	-	-	-	10,000	-	10,000	-
<b>Total Access Control</b>	<b>106,931</b>	<b>106,853</b>	<b>108,200</b>	<b>93,803</b>	<b>27,396</b>	<b>121,199</b>	<b>105,350</b>
<b>Roadway Services</b>							
Repairs & Maintenance	-	-	-	1,761	587	2,348	-
<b>Total Roadway Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,761</b>	<b>587</b>	<b>2,348</b>	<b>-</b>
<b>Hurricane Irma Expenses</b>							
Misc-FEMA Expenses	-	41,052	-	77,887	11,000	88,887	-
<b>Total Hurricane Irma Expenses</b>	<b>-</b>	<b>41,052</b>	<b>-</b>	<b>77,887</b>	<b>11,000</b>	<b>88,887</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>615,105</b>	<b>649,264</b>	<b>837,145</b>	<b>632,220</b>	<b>164,461</b>	<b>796,681</b>	<b>650,878</b>
Excess (deficiency) of revenues							
Over (under) expenditures	16,733	(54,380)	119,000	52,480	(160,624)	(108,144)	(15,690)
Net change in fund balance	16,733	(50,530)	119,000	52,480	(160,624)	(108,144)	(15,690)
<b>FUND BALANCE, BEGINNING</b>	<b>844,120</b>	<b>860,853</b>	<b>810,323</b>	<b>810,323</b>	<b>-</b>	<b>810,323</b>	<b>702,179</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 860,853</b>	<b>\$ 810,323</b>	<b>\$ 929,323</b>	<b>\$ 862,803</b>	<b>\$ (160,624)</b>	<b>\$ 702,179</b>	<b>\$ 686,489</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 686,489
Net Change in Fund Balance - Fiscal Year 2019	(15,690)
Reserves - Fiscal Year 2019 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2019</b>	<b>670,800</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	162,719
	<u>Subtotal</u> 162,719
<b>Total Allocation of Available Funds</b>	<b>162,719</b>

**Total Unassigned (undesignated) Cash** \$ 508,080

# **Key Marco**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2019



**Comparison of Assessment Rates  
Fiscal Year 2019 vs. Fiscal Year 2018**

<b>General Fund 001</b>			<b>Total</b>
<b>FY 2019</b>	<b>FY 2018</b>	<b>Percent Change</b>	<b>Units</b>
\$4,700.00	\$4,700.00	0.0%	134

**RESOLUTION 2018-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF KEY MARCO COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS OF THE DISTRICT AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, AND REFERENCING THE MAINTENANCE AND BENEFIT SPECIAL ASSESSMENTS TO BE LEVIED BY THE DISTRICT FOR SAID FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15th) day in June, 2018, 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 Key Marco Community Development District (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 filed 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**, District further posted the Proposed Budget on its website as required pursuant to Section 189.016, Florida Statutes; and

**WHEREAS**, the Board set August 16, 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**, Section 190.008(2)(a), Florida Statutes requires that, prior to October 1 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 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 levy representing the amount of District assessments 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 Board 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 may designate the District Manager or other person to certify the non-ad valorem assessment roll to the Tax Collector in and for Collier County political subdivision on compatible electronic medium tied to the property identification number no later than September 15, 2018 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**, the proceeds from the collections of these imposed and levied non-ad valorem assessments shall be paid to the District; and

**WHEREAS**, the Tax Collector, under the direct supervision of the Florida Department of Revenue 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; and

**WHEREAS**, if the Property Appraiser and the Tax Collector have adopted a different technological procedure for certifying and merging the rolls, then 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 KEY MARCO COMMUNITY DEVELOPMENT DISTRICT;**

**Section 1. Recitals.** The foregoing recitals are true and correct and incorporated herein by reference.

**Section 2. Budget.**

a. The Board 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 Recording Secretary, and is hereby attached to this Resolution, and hereby approves certain amendments thereto, as referenced herein.

b. 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 2017-2018 and/or revised projections for Fiscal Year 2018-2019.

c. The adopted budget, as amended, shall be maintained in the office of the District Treasurer and the District Recording Secretary and identified as "The Budget for the Key Marco Community Development District for the Fiscal Year Ending September 30, 2019, as adopted by the Board of Supervisors on August 16, 2018."

**Section 3. Appropriations.** There is hereby appropriated out of the revenues of the District, for the Fiscal Year beginning October 1, 2018, and ending September 30, 2019 the sum of \_\_\_\_\_ (\$ \_\_\_\_\_) 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	\$ _____
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. The Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. The Board may authorize an appropriation from the unappropriated balance of any fund.
- c. The 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 (\$10,000) Dollars 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. The Fiscal Year 2018-2019 Maintenance Special Assessment Levy (the “**Assessment Levy**”) for 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 A, which levy represents 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. The Assessment Levy shall be distributed as follows:

General Fund O & M	\$ [See Assessment Levy Resolution to fill in number]
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b. The designee of the Chair of the Board shall be 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 Collier County political subdivision, in accordance with applicable provisions of State law (Chapters 170, 190 and 197, Florida Statutes) and applicable rules (Rule 12D-18, Florida Administrative Code) which shall include not only the maintenance special assessment levy but also the total for the debt service levy, as required by and pursuant to law.

**Section 6. Effective Date.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of Key Marco Community Development District this \_\_\_\_ day of \_\_\_\_\_, 2018.

Attest:

**KEY MARCO COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Katie Maline, Secretary`

\_\_\_\_\_  
Maureen McFarland, Chair

**RESOLUTION 2018-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF KEY MARCO COMMUNITY DEVELOPMENT DISTRICT LEVYING AND IMPOSING NON ADVALOREM MAINTENANCE SPECIAL ASSESSMENTS FOR KEY MARCO COMMUNITY DEVELOPMENT DISTRICT AND CERTIFYING AN ASSESSMENT ROLL FOR FISCAL YEAR 2018-2019; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR CONFLICT AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Key Marco Community Development District (the “**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 the City of Marco Island in Collier County, Florida (the “**County**”); and

**WHEREAS**, the District has constructed or acquired certain public improvements within the District and provides certain services in accordance with Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various operations and maintenance activities described in the District’s general fund budget for Fiscal Year 2018-2019 attached hereto as Exhibit “A” and incorporated by reference herein (“**Operations and Maintenance Budget**”); 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 Operations and Maintenance Budget for Fiscal Year 2018-2019; 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 benefited lands within the District; 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

**WHEREAS**, the District has previously evidenced its intention to utilize the Uniform Method; and

**WHEREAS**, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

**WHEREAS**, the Board finds that the District's total Operations and Maintenance operation assessments, taking into consideration other revenue sources during Fiscal Year 2018-2019 (defined as October 1, 2018 through September 30, 2019), will amount to \$ \_\_\_\_\_; and

**WHEREAS**, the Board finds that the non-ad valorem special assessments it levies and imposes by this resolution for operation and maintenance on the parcels of property involved will reimburse the District for certain special and peculiar benefits received by the property flowing from the maintenance of the improvements, facilities and services apportioned in a manner that is fair and reasonable, in accordance with the applicable assessment methodology as adopted by the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments; and

**WHEREAS**, it is in the best interests of the District to adopt the Assessment Roll of the District (the "**Assessment Roll**") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

**WHEREAS**, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, 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 KEY MARCO COMMUNITY DEVELOPMENT DISTRICT OF COLLIER COUNTY, FLORIDA;**

**Section 1. Recitals.** The foregoing recitals are true and correct and incorporated herein by reference.

**Section 2. Benefit.** The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the Assessments (as defined below). The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B".

**Section 3. Assessment Imposition.** A special assessment for operations and maintenance as provided for in Chapter 190, Florida Statutes is hereby imposed and levied on the benefitted lands within the District in accordance with Exhibits "A" and "B" (the "**Assessments**"). The lien of the Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**Section 4. Collection.** The collection of the Assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method.

**Section 5. Assessment Roll.** The District's Assessment Roll, attached to this Resolution as Exhibit "B," 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 Key Marco Community Development District. The Chair of the Board designates the District Manager to perform the certification duties. A copy of this Resolution be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with law.

**Section 6. Assessment Roll Amendment.** The District Manager shall keep apprised of all updates made to the County property tax roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by

Florida law, to the County property tax roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the property tax roll in the District records.

**Section 7. Conflict.** All Resolutions, sections or parts of sections of any Resolutions or actions of the Board in conflict are hereby repealed to the extent of such conflict.

**Section 8. 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 9. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of the District.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of Key Marco Community Development District this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Attest:

**KEY MARCO COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Katie Maline, Secretary

\_\_\_\_\_  
Maureen McFarland, Chair



**Exhibit "A"**

**Exhibit “B”**