

**RESOLUTION NO. 2024-09**

**A RESOLUTION OF THE HERONS GLEN RECREATION DISTRICT APPROVING A PRELIMINARY BUDGET RELATING TO SPECIAL ASSESSMENTS TO BE LEVIED IN THE DISTRICT TO OPERATE AND MAINTAIN THE RECREATIONAL FACILITIES; STATING THE INTENTION TO USE CHAPTER 170 AND CHAPTER 197, FLORIDA STATUTES AS METHODS OF COLLECTING SUCH ASSESSMENTS; CALLING FOR A PUBLIC HEARING TO BE HELD AT WHICH THE DISTRICT SHALL CONSIDER THE ADOPTION OF A NON AD VALOREM ASSESSMENT ROLL IN CONNECTION WITH SUCH ASSESSMENTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HERONS GLEN RECREATION DISTRICT:**

**SECTION 1. AUTHORITY FOR THIS RESOLUTION.** The Board of Supervisors (the "Board") of the Herons Glen Recreation District (the "District") is authorized to adopt this Resolution under the authority granted by the provisions of Chapter 418, Florida Statutes, as amended, its Charter (Ordinance No. 98-08 adopted by Lee County, Florida on April 25, 1998, as amended), Chapter 189, Florida Statutes, Chapter 170, Florida Statutes and Chapter 197, Florida Statutes and other applicable provisions of law (collectively, the "Act").

**SECTION 2. FINDINGS.** The Board of Supervisors expressly finds as follows:

A. The District is a local unit of special purpose government organized and existing under and pursuant to Chapter 418 Florida Statutes. The District was established for the purpose of acquiring and operating the Recreational Facilities (hereinafter defined).

B. "Recreational Facilities" shall collectively refer to the land and any and all buildings and other improvements that are owned, or acquired subsequently, by the District including, without limitation, clubhouse, maintenance buildings, cart storage area, outbuildings, supports, foundations, structures, golf course, practice facilities, ranges, pitching and putting greens, tennis courts, shuffleboard courts, swimming pools, bocce courts, pickle ball courts, fitness center, storage areas and storage buildings, lakes, landscaping, signs, paths, sidewalks, curbs, driveways, parking lots, bridges, lighting, open or vacant lands, water systems, drainage systems, waste water facilities, maintenance facilities and irrigation water storage and distribution facilities (CLIS), machinery, fixtures and equipment, including all substitutions for, replacements of and additions to the same located within or without the Herons Glen Development of Regional Impact in North Fort Myers, Lee County, Florida, and any such other facilities as the District may acquire from time to time. The Recreational Facilities are also sometimes referred to herein as the "Improvements."

C. The Board has annually since their acquisition, and has again, this date, considered and does now determine that the operation, maintenance, and improvement of said Recreational Facilities serves a proper, essential, and valid public purpose which specially benefits each lot in the District.

D. The District is empowered by the Act to provide facilities such as the Recreational Facilities to the residents of the District and others.

E. Management has submitted a **Preliminary Budget Report ("Preliminary Budget Report")** for the operation and management of the Recreational Facilities during the District's **2024-2025** Fiscal Year, which Preliminary Budget Report supports the special benefit to the properties in the District as a result of the operation, maintenance, and improvement of the Recreational Facilities and allocates such benefit to the properties in the District. The Preliminary Budget Report provides a method, based upon the 1999 report of Financial & Associates, Ltd., entitled "Preliminary Special Assessment Methodology," as amended, in 2006 and again in August 2020, by PFM Financial Advisors LLC (the "Financial Report") for levying non ad valorem special assessments on the specially benefitted properties in the District in order to provide funds necessary to operate, maintain, replace, improve and manage the District and its Facilities, and which Financial Report anticipates no general tax revenue for the District. The Financial Report in conjunction with the Budget Report, is the basis for the methodology used for determining the District's Preliminary Assessment Roll.

F. The District now desires to approve and adopt the Budget Report and the Preliminary Assessment Roll, evidence its intent to collect the Special Assessments (the "**Special Assessments**") by the Methods authorized by Chapter 170 and Chapter 197, Florida Statutes, and to call for a public hearing for the purpose of hearing evidence from assessed owners and for adopting a final non ad valorem assessment roll with respect to such Special Assessments, all as required by Florida Statutes.

G. The Board finds that all lots and parcels, developed and anticipated to be developed, as well as the residents, existing and anticipated, of the District will be specially benefitted by the Special Assessments through the fulfillment of the operation and management of the District and the operation, maintenance, and replacement of its Recreational Facilities, because the Recreation Facilities were purchased or otherwise acquired on the basis that they are a special benefit to each property within the District, and the District having acquired them for the benefit of the property in the District, finds that those facilities must be properly operated, maintained, replaced, improved, increased and managed in order for them to continually provide the special benefit to such property, in accord with the original intent for the creation of the District and as contemplated at the time of initial acquisition of the Recreational Facilities.

H. The Board finds that the Preliminary Budget Report provides a fair and equitable apportionment of the Special Assessments for the District's next fiscal year, 2024-2025.

**SECTION 3. APPROVAL OF PRELIMINARY BUDGET REPORT AND PRELIMINARY ASSESSMENT ROLL.** The **Preliminary Budget Report**, substantially in the form submitted at the June 14, **2024** Board meeting, including the preliminary special assessments included therein, i.e. the per lot annual operation and maintenance assessments, as shown in the attached **Exhibit A**, as well as that certain annual debt service assessment previously established for repayment of the District's Bonds (the "Bond Debt Service Assessments"), are hereby approved and adopted. The proposed per lot assessments as stated therein will be imposed upon all existing lots located within the Herons Glen Recreation District's jurisdictional boundaries.

**SECTION 4. INTENT TO ASSESS AND COLLECT SPECIAL ASSESSMENTS.** The Findings have been considered by the Board and found to be true and correct. The District hereby states its intent to use the method of collecting the Special Assessments as permitted by Section 189.4065, Florida Statutes, and Chapters 197 and 170, Florida Statutes, for the assessable properties in the District. The District intends to use the methodology of Section 197.3632 for collection of its Bond Debt Service Assessments and for collection of its annual operation and maintenance assessments on lots owned by owners who are or have been substantially delinquent in payment of prior District assessments. Otherwise, the District intends to use the methodology of Chapter 170 for the collection of its annual operation and maintenance assessments.

The levy of the Special Assessments is required to provide funds for payment of debt service and to operate, maintain, replace, improve, and manage the District and its Facilities during its fiscal year **2024-2025** in the amounts set forth in the Preliminary Budget Report. The Special Assessments shall be made on all lots and lands specially benefited, as further designated in the assessment roll hereinafter provided for. The assessments shall be made on a platted (developed and vacant) per lot basis; they shall be in the amount described in the Preliminary Budget Report per Lot unless the amount is modified at the final hearing described herein; they shall be imposed on an annual basis, and collected either annually or quarterly, as determined by the Board at the final Public Hearing. For those lots whose Special Assessments the Board determines are eligible, the Special Assessments shall be paid by in quarterly installments to be billed by the District during the District's **2024-2025 Fiscal Year**. Further, the Special Assessments shall be the personal obligation of each owner, whether collected by direct billing or by the uniform method of Section 197.3632, Florida Statutes, i.e. on the County tax bill.

The legal description of the lands within the District which shall be subject to the levy of the Special Assessments is attached hereto as **Exhibit B**.

**SECTION 5. PUBLIC HEARING TO ADOPT SPECIAL ASSESSMENT ROLL.** The District hereby calls and sets a final public hearing for **Thursday, September 5, 2024, at 6:00 p.m.** to be held in the Clubhouse of the Herons Glen Golf & Country Club, 2250 Herons Glen Boulevard, North Fort Myers, Lee County, Florida (the "**Final Adoption Hearing**") for the purpose of receiving testimony and objections from affected property owners, adopting a Final Budget Report, and a final non ad valorem Special Assessment roll (the "**Final Special Assessment Roll**") with respect to the Special Assessments. At the Final Adoption Hearing, the Board will sit as an equalizing board, will hear objections of all interested persons to the Final Assessment Roll, and will finally confirm and adopt a Final Special Assessment Roll and allocate such assessments as appropriate among any property in the District, or take such action relative thereto as it deems just and right.

**SECTION 6. NOTICE AND PUBLICATION.** As required by Section 170.07, Florida Statutes, and Section 197.3632, Florida Statutes, at least thirty (30) days prior to the Final Adoption Hearing, notice thereof shall be given by first-class United States mail. The notice shall be in substantially the form attached hereto as **Exhibit C (the "Notice")**. The Notice to be given by mail shall be sent to each person shown by the Lee County Property Appraiser as owning property subject to the Special Assessments on the effective date of this Resolution. The Notice shall include the information required by Florida Statutes. This Resolution shall be published once a week for a period of two (2) weeks in a newspaper of general circulation published in Lee County. Further, the Notice of the time and place of the Final Adoption Hearing shall be published two times, one week apart in

a newspaper of general circulation published in Lee County such that the final publication is at least one week prior to the Final Public Hearing.


**SECTION 7. GOLF AND TENNIS ANNUAL FEES.** The preliminary Golf Membership and Tennis Membership fees and charges, which are also shown in the attached Exhibit “A,” are hereby preliminarily approved for the **2024-2025** fiscal year, subject to any changes approved at the Final Adoption Hearing.

**SECTION 8. MISCELLANEOUS.** The Chairman, and other officers of the Board of Supervisors, the District Management, and the District Legal Counsel are authorized and directed to execute and deliver all documents, contracts, instruments, and certificates and to take all actions and steps on behalf of the District that are necessary or desirable in connection with the effectuation of this Resolution and which are not inconsistent with the terms and provisions herein.

**SECTION 9. SEVERABILITY.** Should any sentence, section, clause, part, or provision of this Resolution be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of this Resolution as a whole, or any part thereof, other than the part declared invalid.

**SECTION 10. EFFECTIVE DATE.** This Resolution shall be effective immediately upon its adoption.

**PASSED AND ADOPTED** at a meeting of the Board of Supervisors of the Herons Glen Recreation District this **14<sup>th</sup>** day of **June 2024**.

Attest:   
\_\_\_\_\_  
**District Secretary**

**HERONS GLEN RECREATION DISTRICT**

  
\_\_\_\_\_  
**Howard Young, Chair**

**HERONS GLEN RECREATION DISTRICT 2024-2025 PROPOSED OPERATING BUDGET**

|   | <b>2023-24<br/>BUDGET</b>  | <b>2023-24<br/>Y/E PROJ</b> | <b>2024-25<br/>BUDGET</b>    | <b>\$ Δ</b>              | <b>% Δ</b>         |
|---|----------------------------|-----------------------------|------------------------------|--------------------------|--------------------|
| <b>DEPARTMENTS</b> <i>(rounded)</i>                   |                            |                             |                              |                          |                    |
| Administration  | \$ 1,099,662               | \$ 1,001,908                | \$ 1,276,194                 | \$ 176,532               | 16.1%              |
| Food & Beverage                                       | 433,760                    | 534,643                     | 549,860                      | 116,100                  | 26.8%              |
| Clubhouse   | 964,839                    | 972,206                     | 960,379                      | (4,461)                  | -0.5%              |
| Irrigation (CLIS)                                     | 303,316                    | 271,021                     | 313,028                      | 9,712                    | 3.2%               |
| Fitness Center  | 85,685                     | 79,511                      | 65,872                       | (19,813)                 | -23.1%             |
| <b>TOTAL:</b>   | <u>\$ 2,887,262</u>        | <u>\$ 2,859,289</u>         | <u>\$ 3,165,333</u>          | <u>\$ 278,071</u>        | <u>9.6%</u>        |
| <b>CAPITAL AND DEFERRED MAINTENANCE</b>               |                            |                             |                              |                          |                    |
| Capital   | \$ 325,000                 |                             | \$ 144,300                   | \$ (180,700)             | -55.6%             |
| Deferred Maintenance                                  | 381,928                    |                             | 392,600                      | 10,672                   | 2.8%               |
| <b>TOTAL ANNUAL ASSESSMENT</b>                        | <u><b>\$ 3,594,191</b></u> |                             | <u><b>\$ 3,702,232</b></u>   | <u><b>\$ 108,043</b></u> | <u><b>3.0%</b></u> |
| <b>GOLF OPERATIONS</b>                                |                            |                             |                              |                          |                    |
| Pro Shop  | \$ 1,662,774               | \$ 1,872,200                | \$ 1,796,116                 | \$ 133,342               | 8.0%               |
| Golf Course Maint                                     | (1,662,774)                | (1,708,340)                 | (1,796,116)                  | 133,342                  | 8.0%               |
| <b>NET GOLF OPERATIONS:</b>                           | <u>\$ (0)</u>              | <u>\$ 163,860</u>           | <u>\$ 0</u>                  | <u>\$ 0</u>              |                    |
| <b>Golf Membership Fees</b>                           | <b>2023-24</b>             |                             | <b>2024-25</b>               |                          |                    |
| Resident Household                                    | \$ 5,438                   |                             | \$ 5,600                     |                          | 3.0%               |
| Resident Single                                       | 3,399                      |                             | 3,500                        |                          | 3.0%               |
| <b>Tennis Association Fee</b>                         | \$ 10,000                  |                             | \$ 4,000                     |                          | -60.0%             |
| <b>O&amp;M Assessment per lot:</b> <i>(rounded)</i>   | <b>2023-24<br/>Annual</b>  | <b>2024-25<br/>Annual</b>   | <b>2024-25<br/>Quarterly</b> | <b>\$ Δ Annual</b>       |                    |
| O&M   | \$ 2,221                   | \$ 2,435                    | \$ 609                       | \$ 214                   | 9.6%               |
| Capital Reserve*                                      | 250                        | 111                         | 28                           | (139)                    | -55.6%             |
| Deferred Maint Reserve*                               | 294                        | 302                         | 76                           | 8                        | 2.8%               |
| Total O&M, Cap & Def Asmnt:                           | 2,765                      | 2,848                       | 712                          | 83                       | 3.0%               |
| Losses Reserve Replenishment Asmnt                    | 300                        | -                           | -                            | (300)                    | -100.0%            |
| <b>Total O&amp;M, Cap, Def &amp; Loss Spec Asmnt:</b> | <u>\$ 3,065</u>            | <u>\$ 2,848</u>             | <u>\$ 712</u>                | <u>\$ (217)</u>          |                    |

\*Reserves calculated based on planning model

Debt service (bond payments) are an amount of \$1,424.58 per year, which will appear on your Lee County Property Tax bill.

**EXHIBIT B**  
**LEGAL DESCRIPTION OF HERONS GLEN RECREATION DISTRICT**

Hérons Glen Unit 1 as described in Official Records Instrument No. 4568865, Plat Book 63, Page 51; and  
Hérons Glen Unit 2 as described in Official Records Instrument No. 4664888, Plat Book 64, Page 16; and  
Hérons Glen Unit 3 as described in Official Records Instrument No. 4769889, Plat Book 65, Page 21; and  
Hérons Glen Unit 4 as described in Official Records Instrument No. 4992933, Plat Book 67, Page 9; and  
Hérons Glen Unit 5 as described in Official Records Instrument No. 5865368, Plat Book 74, Page 82; and  
Hérons Glen Unit 7 as described in Official Records Instrument No. 4992938, Plat Book 67, Page 11; and  
Hérons Glen Unit 7A as described in Official Records Instrument No. 2007000068527; and  
Hérons Glen Unit 8 as described in Official Records Instrument No. 5477271, Plat Book 71, Page 33; and  
Hérons Glen Unit 9 as described in Official Records Instrument No. 5158223, Plat Book 69, Page 1; and  
Hérons Glen Unit 10 as described in Official Records Instrument No. 5829907, Plat Book 74, Page 51; and  
Hérons Glen Unit 11A as described in Official Records Instrument No. 2007000038434; and  
Hérons Glen Unit 11 and 12 as described in Official Records Instrument No. 6347420, Plat Book 78, Page  
57; and  
Hérons Glen Unit 13 as described in Official Records Instrument No. 6379670, Plat Book 78, Page 87; and  
Del Vera Unit 1 as described in Official Records Instrument No. 2885891, Plat Book 46, Page 7; and  
Del Vera Unit 2 as described in Official Records Instrument No. 3276799, Plat Book 50, Page 69; and  
Mystic at Herons Glen as described in Official Records Instrument No. 2021000164953 in the Public  
Records of Lee County, Florida.

**NOTICE OF PUBLIC HEARING  
TO ADOPT NON-AD VALOREM ASSESSMENT ROLL**

**NOTICE IS HEREBY GIVEN** that the Herons Glen Recreation District (the “District”) has called for a public hearing to be held on **Thursday, September 5, 2024 at 6:00 p.m.** in the Clubhouse of the Herons Glen Golf & Country Club, 2250 Herons Glen Boulevard, North Fort Myers, Lee County, Florida, for the purpose of adopting its Annual Budget and non-ad valorem assessment roll in the form of special assessments to defray the cost of bond debt service and operating and maintaining the District’s Recreational Facilities and to fund capital replacement and deferred maintenance reserve accounts during its upcoming **fiscal year, 2024/2025**. (These annual assessments are here referred to as the “Special Assessments” and the **September 5, 2024**, public hearing is here referred to as the “**Public Hearing**”).

The total amount of the proposed Operation and Maintenance (“O&M”) Special Assessment per lot is **\$2,848.00**. The debt service (“Bond”) assessment is **\$1,424.58** per lot.

For most lots, the Operation and Maintenance assessments are proposed to be billed directly by the District in quarterly installments of **\$712.00**. For lots owned by owners who are two or more quarters delinquent, the O&M amounts stated above are proposed to be collected either directly by the District or by the County Tax Collector, as determined from time to time. The actual final assessment amount for each lot will be determined by the Board of Supervisors at the Public Hearing.

The District proposes to levy these non-ad valorem Special Assessments against the specially benefitted property within the boundaries of the District, including but not limited to, the Herons Glen, Del Vera and Mystic subdivisions, North Fort Myers, Lee County, Florida, for the purposes of acquisition, operation, maintenance, replacement and management of the District’s Recreation Facilities, all as more fully described in **Resolution No. 2024-09**.

Pursuant to Resolution No. **2024-09**, the District has stated its intent to use methods of collecting the Special Assessments authorized by Chapters 170 and/or 197, Florida Statutes. Failure of a property owner in the District to pay the Special Assessments levied on such owner’s property when due will cause a tax certificate to be issued if the assessment is placed on the tax roll, or a lien to be filed upon such property if the assessment is not placed on the tax roll, either of which may result in loss of title to the property. The total amount of all proposed assessments is **\$3,702,232.00**.

All affected property owners have the right to appear at the Public Hearing and the right to file written objections with the District within twenty (20) days from the date of this notice. If a person decides to appeal any decisions made by the Board of the District with respect to any matters considered at the Public Hearing, that person will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

Any person requiring special accommodations at any of the meetings because of a disability or physical impairment should contact Herons Glen at 239-731-4501 at least five (5) calendar days prior to the meeting.

HERONS GLEN RECREATION DISTRICT  
Dated: **June 14, 2024**