

# **2022 OPERATIONS AND MAINTENANCE ASSESSMENT METHODOLOGY REPORT**

## **AREA 6**

### **TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT**

**January 11, 2023**

**Prepared for**

**Board of Supervisors  
Tampa Palms Open Space & Transportation Community  
Development District**

**Prepared by**

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## 1.0 Introduction

### 1.1 Purpose

This 2022 Area 6 Operations and Maintenance Assessment Methodology Report (the “2022 Area 6 Report”) is being presented as an alternative assessment methodology to the current methodology which apportions the operations & maintenance assessments based on the acreage of each neighborhood within Area 6 of the Tampa Palms Open Space & Transportation Community Development District (“District”).

The 2022 Area 6 Report allocates the proposed Fiscal Year 2023-2024 Operations and Maintenance Budget (“2024 Budget”) into benefit measurement categories to allow for the determination of special and peculiar benefits to each property within District boundaries. The 2022 Area 6 Report allocates the 2024 Budget and future budgets as prescribed unless changes are made to the various product types or budget line items by the District.

The Methodology described herein has two goals: (1) determining the special and peculiar benefits that flow to the properties in the District as a logical connection from the operations and maintenance of the infrastructure systems and facilities constituting enhanced use and increased enjoyment of the property; and (2) apportion the special benefits on a basis that is fair and reasonable.

The Methodology herein sets forth a framework to allocate the budget and apportion the special and peculiar benefits from the 2024 Budget and future budgets funded from and secured by non-ad valorem special assessments (the “Assessments”) imposed and levied on the residential properties within the District. Any non-ad valorem special assessments imposed on the residential properties within the District will constitute liens, co-equal with the liens of State, County, municipal and school board taxes, against properties within the boundary of the District that receive special benefits from the District’s budget.

Real Estate Econometrics, Inc. (“Methodology Consultant”), was selected to develop this methodology and has prepared this report, which is designed to conform to the requirements of the Florida Constitution, Chapters 170, 190 and 197, F.S. with respect to the Assessments and is consistent with our understanding of the case law on this subject.

### 1.2 Background

Known as Richmond Park, Area 6 of the District encompasses +/- 615 acres with frontage on Bruce B Downs Boulevard and Interstate 75 in Hillsborough County, Florida. The District has 1,549 residential units including two apartment complexes and a mixture of commercial parcels within its boundary and is responsible for the operations and maintenance of the District’s infrastructure including but not limited to street lights, the storm water management system, lake maintenance, the irrigation distribution system, right of way maintenance, landscaping, wetlands maintenance, administrative/community costs and reserves.

Table 1 below outlines the Richmond Park development program (“Development Program”) within the District.

**Table 1. Richmond Park Land Development Program**

<b>Neighborhood</b>	<b>Units</b>
Richmond Park Single Family	310
Enclave Condominiums	280
Equestrian Parc Condominiums	384
Marquis of Tampa Apartments	280
Oasis at Highwoods Preserve Apartments	295
<b>Total</b>	<b>1,549</b>
Commercial Square Feet	1,267,805
Vacant Commercial Acreage	3.27
Hotel Rooms	100

Source: District Budget Workbook

### 1.3 Use of Specific Numbers within the Tables of the Supplemental Methodology

Great diligence has been used to define the components of the Land Development Program defined in Table 1, the 2024 Budget shown in Appendix A, the budget allocation shown in Table 2, the assessment apportionment in Tables 3 through 8 and the cumulative assessments by product type shown in Table 9. The Land Development Program, the 2024 Budget and the resulting assessment calculation methods are finalized in this report.

## 2.0 Operations and Maintenance Assessment Requirements

### 2.1 Requirements of a Valid Assessment Methodology

Valid special assessments under Florida law have two requirements. First, the properties assessed must receive a special and peculiar benefit as a logical connection from the systems and services constituting maintenance and operations of the District’s capital improvements. The courts recognize the special benefits which flow as a logical connection peculiar to the property as enhanced enjoyment and increased use of the property which in turn may result in decreased insurance premiums, increased value and marketability. Second, the assessments must be fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed.

If these two tests for lienability are determined in a manner that is informed and non-arbitrary by the Board of Supervisors of the District, as a legislative determination, then the special assessments may be levied, imposed and collected as co-equal first liens on the property. Florida courts have found that it is not necessary to calculate benefit with mathematical precision at the time of imposition and levy so long as the levying and imposition process is not arbitrary, capricious, or unfair.

## 2.2 Special and Peculiar Benefit to the Property

The operations and maintenance of District improvements undertaken by the District create both special benefits and general benefits. However, the general benefits to the public at large are incidental in nature and are readily distinguishable from the special and peculiar benefits which flow as a logical connection from the systems, facilities and services to property within the District in order to develop such property and use it for residential and other purposes. Absent the construction or provision of the District's infrastructure, there would be no infrastructure to support development of land within the District and such development would be prohibited by law.

While the general public and property owners outside the District will benefit from the operations and maintenance and provision of District infrastructure, these benefits are incidental to the benefits derived from property within the District which is dependent upon the District's infrastructure to develop the property within such boundaries. This fact alone clearly distinguishes the special and peculiar benefits which District properties receive compared to those properties lying outside of the District's boundaries and establishes that the infrastructure has a nexus to the value and the use and enjoyment of the lands within the District along with the need to operate and maintain the District's infrastructure.

## 2.3 Reasonable and Fair Apportionment of the Duty to Pay

The special and peculiar benefits from the operations and maintenance of the District's infrastructure have been determined and apportioned to each developable unit as provided in this 2022 Area 6 Report.

The duty to pay the non-ad valorem special assessments is fairly and reasonably allocated because the special and peculiar benefits to the property flowing from the operations and maintenance of the District's infrastructure (and the concomitant responsibility for the funding of the resultant and apportioned District budget) have been allocated to the property according to the reasonable estimates of the special and peculiar benefits including enhanced enjoyment and increased use, which may result in such positive consequences as increased value and marketability and decreased insurance premiums and conferred on the land as provided by the operations and maintenance of the District's infrastructure for the reasons set forth above.

Accordingly, no property within the District will be assessed for the payment of any non-ad valorem special assessment pursuant to this 2022 Area 6 Report in an amount greater than the determined special benefit peculiar to that property and having a nexus to the value of the property or the use and enjoyment thereof.

### **3.0 District Assessment Determination**

#### **3.1 The Assessment Determination Process**

Determining the assessments per product type begins by identifying all of the properties within the District Boundaries that are receiving benefit from the operations and maintenance of the District's capital improvements. The properties receiving benefit were previously identified in Table 1.

The second element in the assessment determination process is allocating the 2024 Budget into benefit determination categories and that will be assessed to the benefitting properties.

The Consultant reviewed the 2024 Budget to ascertain the benefit determination categories. The budget was reviewed line item by line item. There were four (4) categories of benefit measurement used to determine the amount of the line-item expense to be used in the assessment calculations. About 44% of the budget was determined to be shared equally among all product types as administrative costs, 27% of the budget allocated to streetlight costs, 26% allocated to landscaping costs and 3% allocated to water management costs.

The detailed line-item expense determination can be found in Appendix A.

With the product types identified and the budget allocation defined, the Methodology Consultant next determined the measurement figure by product type for each benefit measurement category.

For budget line items related to the District streetlighting, trip generation measurements from the Institute of Traffic Engineers ("ITE") studies as used by the Florida Department of Transportation ("FDOT") were used to calculate the benefit measurement of each product type.

The water management line items are tied to the impervious (non-penetrating) surface of each property within the District boundaries. The Consultant used Property Appraiser data to determine the impervious surface of each product type by first taking out all water management items from properties that had those items (lakes/wetlands) as a part of their acreage to determine the actual amount of "uplands" that was contributing run off to the water management system.

Once the water management system acreage was eliminated from the total acreage of a parcel, the Methodology Consultant then used data from the Hillsborough County Property Appraiser (“Property Appraiser”) to determine the amount of impervious and pervious acreage for each property. The Methodology Consultant first used the Property Appraiser measuring tool to determine the actual upland portion of a property by eliminating the water management acreage. The heated area as determined by the Property Appraiser was used as the impervious surface area for each residential property and then subtracting that measurement from the net acreage measurement to determine the pervious surface for each residential property. The Methodology Consultant also used the Property Appraiser measuring tool to measure the impervious surfaces of the apartment and condominium parcels.

An Equivalent Assessment Unit (“EAU”) measurement was used to determine the benefit received for each parcel within the District. The total number of EAUs in the District divided into the administrative benefit category was used to determine that benefit. Budget line items included in this category were legislative, financial & administrative, legal counsel, security operations, and the Board of Supervisors salaries among other administrative/community services categories. The Methodology Consultant’s experience with many CDD budgets has shown that these categories are available for use for all property owners on an equal basis.

The Richmond Place Drive streetlights and landscape maintenance budget line items benefit the single family residential units, the Enclave condominiums and the Marquis at Tampa apartment. The Highwoods Preserve Parkway streetlights benefit the commercial properties, the Equestrian Parc condominiums and the Oasis apartments.

There are administrative costs that only benefit the single family neighborhoods and there are administrative costs that benefit all properties within the District. All 2024 Budget line items and benefitting properties by product type are shown in Appendix B.

The detailed line item 2024 Budget categories are shown in Appendix A. To measure each property’s benefit derived from the Proposed 2024 Budget, the Methodology Consultant has consolidated the budget into the four (4) benefit measurement categories in the following Table 2.

**Table 2. District Total Budget Allocation by Benefit Measurement**

MEASUREMENT	BUDGET
Trip Generation	\$181,676
Equal Assessment Unit (Landscaping)	169,014
Water Management	18,000
Equal Assessment Unit (Administration)	287,678
	<b>\$656,368</b>

Source: Methodology Consultant

With the property type benefit measure figures calculated and the budget allocated by benefit measure categories, the next step is to determine the assessment apportionment for each property by the budget's allocated benefit measurement category. The first category to be apportioned to product type is the trip generation. All properties within the District received a trip generation factor based on the ITE studies. Those trip generation factors are identified in the Tables 3 & 4 below.

All of the trips were totaled and each property's trip generation number was divided by the total number of daily trips generated in the community to arrive at a percentage of total community trips. The total trip generations budget figure for each area shown in Tables 3 & 4 below were multiplied by each property's percentage to arrive at a trip generation assessment.

**Table 3. Richmond Place Drive Streetlight Budget Assessment Calculation**

Product Type	Units	ITE Trips/Unit	Total trips	Trips Percent	Assessment Allocation	Assessment Per Unit
Single Family	310	9.44	2,926	45.03%	\$63,747.81	\$205.64
Enclave Condominiums	280	5.44	1,523	23.44%	\$33,180.93	\$118.50
Marquis of Tampa Apartments	280	7.32	2,050	31.54%	\$44,647.86	\$159.46
			6,499	100.00%	\$141,576.60	

**Table 4. Highwoods Preserve Parkway Streetlight Budget Assessment Calculation**

Product Type	Units, Square	ITE Trips, Unit, 1,000	Total trips	Trips Percent	Assessment Allocation	Assessment Per Unit
Single Family	310	9.44	0	0.00%	\$0.00	\$0.00
Enclave	280	5.44	0	0.00%	\$0.00	\$0.00
Marquis of Tampa Apartments	280	7.32	0	0.00%	\$0.00	\$0.00
Equestrian Parc	384	5.44	2,089	8.81%	\$3,534.32	\$9.20
Oasis at Highwoods Preserve Apartments	295	7.32	2,159	9.11%	\$3,653.50	\$12.38
18251 Crain Nest Dr. - Vacant Commercial	1	2.00	2	0.01%	\$3.38	\$3.38
Aldi Supermarket	22,185	106.78	2,369	10.00%	\$4,007.98	\$4,007.98
The Walk at Highlands Preserve	133,190	37.75	5,028	21.21%	\$8,506.77	\$8,506.77
Small Retail Strip Center - Mattress Firm	24,382	25.11	612	2.58%	\$1,035.84	\$1,035.84
1801 Highlands Preserve Pkwy. - Multi-Story Office	14,400	9.74	140	0.59%	\$237.30	\$237.30
Depository Trust & Clearing Corporation (DTCC)	175,200	9.74	1,706	7.20%	\$2,887.15	\$2,887.15
Syniverse Technologies	204,914	9.74	1,996	8.42%	\$3,376.81	\$3,376.81
Metropolitan Life Insurance Company	222,650	9.74	2,169	9.15%	\$3,669.08	\$3,669.08
18216 Crane Nest Dr. - Multi-Story Office	126,098	9.74	1,228	5.18%	\$2,077.99	\$2,077.99
National Veterans Disability Advocates	183,177	9.74	1,784	7.53%	\$3,018.60	\$3,018.60
Burns & Wilcox	69,800	9.74	680	2.87%	\$1,150.25	\$1,150.25
Glory Days Grill	6,792	83.84	569	2.40%	\$963.44	\$963.44
Floridacentral Credit Union	3,193	100.43	321	1.35%	\$542.55	\$542.55
AMC Highwoods 20	81,824	4.91	402	1.70%	\$679.73	\$679.73
Holiday Inn Express & Inn	100	4.46	446	1.88%	\$754.59	\$754.59
			23,701	100.00%	\$40,099.28	

The next benefit category is landscaping. As indicated earlier, single family properties, the Enclave condominiums and the Marquis at Tampa apartments benefit from the District's landscape maintenance program since landscape maintenance includes the monument signs at the Richmond Place Drive entrance and adjacent landscaping along

Richmond Place Drive and the single family streets. The total number of single family residential properties (310) in the District plus one (1) EAU for each Enclave condominium and one (1) EAU for the apartment parcel divided into the landscape benefit budget category was used to determine the landscape assessment apportionment for each property. The Methodology Consultant totaled the benefitting EAUs (591) and divided each property by the total to calculate the percentage of each property's ERU to the total number of benefitting EAUs. The total budget for that benefit measurement was multiplied by the percentage of each property EAU to calculate each property's landscape assessment as shown in Table 5 below.

**Table 5. District Landscape Budget Assessment Calculation**

<b>Product Type</b>	<b>Units</b>	<b>EAUs Unit</b>	<b>EAUs Parcel</b>	<b>Total EAUs</b>	<b>Percent EAUs</b>	<b>Assessment Allocation</b>	<b>Assessment Per Unit</b>
Single Family	310	1		310	52.45%	\$88,653.92	\$285.98
Enclave Concominiums	280	1		280	47.38%	\$80,074.51	\$285.98
Marquis of Tampa Apartments	280		1	1	0.17%	\$285.98	\$285.98
				591	100.00%	\$169,014.41	

The next benefit category is the Water management benefit assessment. The water management assessment is calculated by taking the percentage of impervious surface from a property appraiser data at 100% and removing that from the gross acreage for each property as edited to remove the lakes/wetlands to obtain the pervious surface which has a 20% flow rate into the water management system according to many engineering studies.

The Methodology Consultant utilized the Property Appraiser's measuring tool to measure the impervious acreages for the two (2) condominium properties and the two (2) apartment properties in order to determine their benefit from the water management system. The commercial properties within the District do not receive benefit from the District's water management system as their water management drainage is accommodated by the Hillsborough County water management system along Bruce B Downs Boulevard.

The Methodology Consultant then summed all the properties' pervious and impervious acreage and again divided the individual property's acreage to determine each product type's percentage of the total acreage. The total water management budget category amount was multiplied by each individual property percentage to determine the apportioned water management assessment for each property. Table 6 on the next page shows those calculations.



**Table 6. District Water Management Budget Assessment Calculation**

Product Type	Units	Impervious Acreage	Percent Impervious Acreage	Assessment Allocation	Assessment Per Unit
Single Family	310	16.72	28.70%	\$5,165.26	\$16.66
Enclave	280	9.89	16.98%	\$3,055.82	\$10.91
Marquis of Tampa Apartments	1	9.93	17.05%	\$3,068.25	\$3,068.25
Equestrian Parc	384	14.25	24.46%	\$4,402.98	\$11.47
Oasis at Highwoods Preserve Apartments	1	7.47	12.82%	\$2,307.40	\$2,307.40
		58.26	100.00%	\$17,999.72	

As indicated earlier, the total number of residential properties (974) in the District plus one (1) EAU for each commercial parcel and one (1) EAU for each apartment parcel divided into the administrative benefit budget category was used to determine the administrative assessment apportionment for each property. There were special administrative costs allocated only to single family parcels that were apportioned to those properties based on the 310 single family ERUs. The Methodology Consultant totaled the EAUs and divided each property by the total to calculate the percentage of each property's ERU to the total number of District EAUs. The total budget for that benefit measurement was multiplied by the percentage of each property EAU to calculated each property's administrative assessment and the administrative assessment that is apportioned only to single family properties are shown in Tables 7 & 8 below and on the next page.

**Table 7. District Overall Administration Budget Assessment Calculation**

Product Type	Units	EAUs Unit	EAUs Parcel	Total EAUs	Percent EAUs	Assessment Allocation	Assessment Per Unit
Single Family	310	1		310	31.28%	\$68,368.29	\$220.54
Enclave	280	1		280	28.25%	\$61,752.01	\$220.54
Marquis of Tampa Apartments	280		1	1	0.10%	\$220.54	\$220.54
Equestrian Parc	384	1		384	38.75%	\$84,688.47	\$220.54
Oasis at Highwoods Preserve Apartments	295		1	1	0.10%	\$220.54	\$220.54
18251 Crain Nest Dr, - Vacant Commercial	1		1	1	0.10%	\$220.54	\$220.54
Aldi Supermarket	1		1	1	0.10%	\$220.54	\$220.54
The Walk at Highlands Preserve	1		1	1	0.10%	\$220.54	\$220.54
Small Retail Strip Center - Mattress Firm	1		1	1	0.10%	\$220.54	\$220.54
1801 Highlands Preserve Pkwy. - Multi-Story Office	1		1	1	0.10%	\$220.54	\$220.54
Depository Trust & Clearing Corporation (DTCC)	1		1	1	0.10%	\$220.54	\$220.54
Syniverse Technologies	1		1	1	0.10%	\$220.54	\$220.54
Metropolitan Life Insurance Company	1		1	1	0.10%	\$220.54	\$220.54
18216 Crane Nest Dr. - Multi-Story Office	1		1	1	0.10%	\$220.54	\$220.54
National Veterans Disability Advocates	1		1	1	0.10%	\$220.54	\$220.54
Burns & Wilcox	1		1	1	0.10%	\$220.54	\$220.54
Glory Days Grill	1		1	1	0.10%	\$220.54	\$220.54
Floridacentral Credit Union	1		1	1	0.10%	\$220.54	\$220.54
AMC Highwoods 20	1		1	1	0.10%	\$220.54	\$220.54
Holiday Inn Express & Inn	1		1	1	0.10%	\$220.54	\$220.54
				991	100.00%	\$218,558.00	

**Table 8. District Single Family Administration Budget Assessment Calculation**

Product Type	Units	EAUs Unit	EAUs Parcel	Total EAUs	Percent EAUs	Assessment Allocation	Assessment Per Unit
Single Family	310	1		310	100.00%	\$69,120.00	\$222.97
				310	100.00%	\$69,120.00	

The Methodology Consultant summed up each property's streetlight, landscaping, water management and administrative assessment to determine the total operations & maintenance assessment apportionment. Each property within the District has a unique assessment that is indicative of the benefit each property receives from the operations & maintenance budget. Each property's assessment by category and in total is shown in Table 9 below.

**Table 9. Total District Assessment Calculation by Product Type**

Product Type	Units	Streetlight Allocation	Water Management Allocation	Administration Allocation	Total Allocation	Per Unit Assessment
Single Family	310	\$63,747.81	\$5,165.26	\$137,488.29	\$295,055.28	\$951.79
Enclave	280	\$33,180.93	\$3,055.82	\$61,752.01	\$178,063.27	\$635.94
Marquis of Tampa Apartments	280	\$44,647.86	\$3,068.25	\$220.54	\$48,222.64	\$172.22
Equestrian Parc	384	\$3,534.32	\$4,402.98	\$84,688.47	\$92,625.77	\$241.21
Oasis at Highwoods Preserve Apartments	295	\$3,653.50	\$2,307.40	\$220.54	\$6,181.44	\$20.95
18251 Crain Nest Dr, - Vacant Commercial	1	\$3.38	\$0.00	\$220.54	\$223.93	\$223.93
Aldi Supermarket	1	\$4,007.98	\$0.00	\$220.54	\$4,228.52	\$4,228.52
The Walk at Highlands Preserve	1	\$8,506.77	\$0.00	\$220.54	\$8,727.31	\$8,727.31
Small Retail Strip Center - Mattress Firm	1	\$1,035.84	\$0.00	\$220.54	\$1,256.38	\$1,256.38
1801 Highlands Preserve Pkwy. - Multi-Story Office	1	\$237.30	\$0.00	\$220.54	\$457.84	\$457.84
Depository Trust & Clearing Corporation (DTCC)	1	\$2,887.15	\$0.00	\$220.54	\$3,107.69	\$3,107.69
Syniverse Technologies	1	\$3,376.81	\$0.00	\$220.54	\$3,597.35	\$3,597.35
Metropolitan Life Insurance Company	1	\$3,669.08	\$0.00	\$220.54	\$3,889.63	\$3,889.63
18216 Crane Nest Dr. - Multi-Story Office	1	\$2,077.99	\$0.00	\$220.54	\$2,298.53	\$2,298.53
National Veterans Disability Advocates	1	\$3,018.60	\$0.00	\$220.54	\$3,239.15	\$3,239.15
Burns & Wilcox	1	\$1,150.25	\$0.00	\$220.54	\$1,370.79	\$1,370.79
Glory Days Grill	1	\$963.44	\$0.00	\$220.54	\$1,183.98	\$1,183.98
Floridacentral Credit Union	1	\$542.55	\$0.00	\$220.54	\$763.09	\$763.09
AMC Highwoods 20	1	\$679.73	\$0.00	\$220.54	\$900.28	\$900.28
Holiday Inn Express & Inn	1	\$754.59	\$0.00	\$220.54	\$975.13	\$975.13
		\$181,675.87	\$17,999.72	\$287,678.00	\$656,368.00	

The assessments represent the special and peculiar benefit each property receives as a logical connection from the systems and services constituting maintenance and operations of the District's capital improvements. The assessments are also fairly and reasonably apportioned in relation to the benefit received by the various properties being assessed as they are measured with mathematical certainty by using professionally acceptable measuring guidelines.

#### **4.0 Covenant to Pay**

All assessments levied run with the land. The owner of record at the time the annual assessment roll is developed will have the responsibility to make the annual operations and maintenance assessment payments.

#### **5.0 Methodology Use**

This Methodology Report provides the mathematical calculation to determine the assessment allocation by product type in order to fund the District's Operations and Maintenance budget each fiscal year. The District's 2024 Budget was used as an example to show how the budget is apportioned and the assessments allocated for each property. The assessments will change from fiscal year to fiscal year depending on changes to the budget line items and the addition of homes that have yet to be built.

# APPENDIX A

## TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT PROPOSED FY 2023-2024 OPERATIONS & MAINTENANCE BUDGET

EXPENDITURES <i>Administrative</i>		SINGLE FAMILY - RICHMOND PLACE DR. STREETLIGHTS	HIGHWOODS PRESERVE PKWY. STREETLIGHTS	SINGLE FAMILY - RICHMOND PLACE DR. LANDSCAPING	WATER MANAGEMENT RESIDENTIAL	ADMINISTRATION ALL	ADMINISTRATION SINGLE FAMILY
P/R-Board of Supervisors	8,000					\$8,000	
FICA Taxes	612					612	
ProfServ-Engineering	5,000					5,000	
ProfServ-Legal Services	2,500					2,500	
ProfServ-Mgmt Consulting	29,700					29,700	
ProfServ-Special Assessment	5,986					5,986	
Auditing Services	3,500					3,500	
Postage and Freight	150					150	
Insurance - General Liability	13,006					13,006	
Printing and Binding	75					75	
Legal Advertising	750					750	
Miscellaneous Services	1,000					1,000	
Misc-Assessment Collection Cost	13,354					13,354	
Office Supplies	99					99	
Annual District Filing Fee	41					41	
<b>Total Administrative</b>	<b>83,773</b>					<b>\$83,77</b>	
<b>Field</b>							
Payroll-Pool Monitors	10,000						\$10,000
FICA Taxes	765						765
Florida Retirement System	6,667					\$6,667	
ProfServ-Field Management	11,137	\$4,277	\$1,211	\$5,105	\$544		
Contracts-Landscape-Single Family Marquis Enclave	106,315			106,315			
Communication - Telephone	2,000					2,000	
Electricity - Streetlights Single Family/Marquis/Enclave	137,300	137,300					
Electricity Streetlights Commercial	16,988		16,988				
R&M-Streetlights Commercial	21,900		21,900				
Utility - Water	6,800					6,800	
Electricity - Fountain	1,500					1,500	
R&M-Court Maintenance	30,000						30,000
R&M-Irrigation	20,000			20,000			
R&M-Landscape Renovations	35,000			35,000			
R&M-Ponds	14,568				\$14,568		
R&M-Pools	8,000					8,000	
Misc-Holiday Lighting	5,000					5,000	
Misc-Contingency	71,080					71,080	
Op Supplies - General	4,000						4,000
Reserve - Clubhouse/Cabana	2,385						2,385
Reserve - Court Amenities	10,035						10,035
Reserve - Fences	8,937						8,937
Reserve - Irrigation/Landscape	2,594			2,594			
Reserve - Monuments/Signage	12,022					12,022	
Reserve - Other	21,716					21,716	
Reserve - Parking Lot	798						798
Reserve - Ponds	2,888				2,888		
Reserve - Swimming Pools	2,200						2,200
<b>Total Field</b>	<b>572,595</b>	<b>\$141,577</b>	<b>\$40,099</b>	<b>\$169,014</b>	<b>\$18,000</b>	<b>\$134,78</b>	
<b>TOTAL EXPENDITURES</b>	<b>656,368</b>	<b>\$141,577</b>	<b>\$40,099</b>	<b>\$169,014</b>	<b>\$18,000</b>	<b>\$218,558</b>	<b>\$69,120</b>

## APPENDIX B

### TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT PROPOSED FY 2023-2024 BENEFIT DETERMINATION

ACCOUNT DESCRIPTION	ANNUAL	BENEFITTING PROPERTIES					
	BUDGET	SF	Marquis	Enclave	Equestrian Parc	Oasis	Commercial
FY 2023							
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	8,000						
FICA Taxes	612						
ProfServ-Engineering	5,000						
ProfServ-Legal Services	2,500						
ProfServ-Mgmt Consulting	29,700						
ProfServ-Special Assessment	5,986						
Auditing Services	3,500						
Postage and Freight	150						
Insurance - General Liability	13,006						
Printing and Binding	75						
Legal Advertising	750						
Miscellaneous Services	1,000						
Misc-Assessment Collection Cost	13,354						
Office Supplies	99						
Annual District Filing Fee	41						
<b>Total Administrative</b>	<b>83,773</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
<i>Field</i>							
Payroll-Pool Monitors	10,000	X					
FICA Taxes	765	X					
Florida Retirement System	6,667	X	X	X	X	X	X
ProfServ-Field Management	11,137	X	X	X	X	X	X
Contracts-Landscape-Single Family Marquis Enclave	106,315	X	X	X			
Communication - Telephone	2,000	X					
Electricity - Streetlights Single Family/Marquis/Enclave	137,300	X	X	X			
Electricity Streetlights Commercial	16,988				X	X	X
R&M-Streetlights Commercial	21,900				X	X	X
Utility - Water	6,800	X	X	X			
Electricity - Fountain	1,500	X	X	X			
R&M-Court Maintenance	30,000	X	X	X			
R&M-Irrigation	20,000	X					
R&M-Landscape Renovations	35,000	X					
R&M-Ponds	14,568	X	X	X	X	X	
R&M-Pools	8,000	X					
Misc-Holiday Lighting	5,000	X	X	X	X	X	X
Misc-Contingency	71,080	X	X	X	X	X	X
Op Supplies - General	4,000	X					
Reserve - Clubhouse/Cabana	2,385	X					
Reserve - Court Amenities	10,035	X					
Reserve - Fences	8,937	X					
Reserve - Irrigation/Landscape	2,594	X	X	X			
Reserve - Monuments/Signage	12,022	X	X	X	X	X	X
Reserve - Other	21,716	X	X	X	X	X	X
Reserve - Parking Lot	798	X					
Reserve - Ponds	2,888	X	X	X	X	X	
Reserve - Swimming Pools	2,200	X					
<b>Total Field</b>	<b>572,595</b>						
<b>TOTAL EXPENDITURES</b>	<b>656,368</b>	<b>\$656,368</b>					