

# Tampa Palms Open Space and Transportation Community Development District

## Board of Supervisors

- Brad van Rooyen, Chairperson
- Jay Krause, Vice Chairman
- Fred Pfister, Assistant Secretary
- Leah Black, Assistant Secretary
- Bob Lennon, Assistant Secretary

Mark Vega, District Manager  
Vivek Babbar, District Counsel  
Scott Steady, Land Use Counsel  
Tonja Stewart, District Engineer  
Chet Benson, Clubhouse Manager  
Ed Sanchez, Assistant Clubhouse Manager

## Regular Meeting Agenda Tuesday, April 18, 2023 – 5:15 p.m.

- 1. Roll Call**
- 2. Public Comments (3) Minute Time Limit**
- 3. Consent Agenda**
  - A. Approval of the Minutes of the March 21, 2023 (P.2)
  - B. Approval of the February 2023 Financial Report (P. 4)
  - C. Acceptance of the First Quarter Website Audit for Fiscal Year 2023 (P. 17)
  - D. Approval of Engineering Change Order #2023-1 (P. 29)
  - E. Ratification of Northside Engineering Inc. for Civil Engineering on 2 Pickleball Courts (P. 30)
- 4. Public Hearing to Consider Rules and Procedure**
  - A. Public Hearing to Consider Proposed Amendments to the District’s Policies & Procedures Governing the Operations of the District and Rules Related to Procedures & Fees
    - i. Area 7 West Meadows Community Club Pool, Park, and Gym Rules (P.31)
    - ii. Area 7 West Meadows Community Club Clubhouse Fees (P. 33)
  - B. Consideration of Resolution 2023-03, Adopting Said Amendments (P. 34)
- 5. Staff Reports**
  - A. Engineer’s Report
  - B. Attorney’s Report
  - C. Manager’s Report
    - i. Presentation of the Fiscal Year 2024 Proposed Budget (P. 35)
  - D. Club Manager’s Report
- 6. Supervisor Requests/New Business**
- 7. Public Comments (3) Minute Time Limit**
- 8. Adjournment**

**The next Workshop is scheduled for Tuesday, May 2, 2023 at 5:30 p.m.**

**The next Meeting is scheduled for Tuesday, May 16, 2023 at 5:15 p.m.**

**District Office:**  
Inframark, Community Management Services  
210 N. University Drive, Suite 702  
Coral Springs, FL 33071  
813-991-1140

**Meeting Location:**  
West Meadows Community Center  
8401 New Tampa Boulevard  
Tampa, Florida 33647  
813-977-1160

**MINUTES OF MEETING  
TAMPA PALMS OPEN SPACE AND TRANSPORTATION  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Tampa Palms Open Space and Transportation Community Development District was held Tuesday, March 21, 2023 at 5:15 p.m. at the West Meadows Community Center, located at 8401 New Tampa Boulevard, Tampa, Florida.

Present and constituting a quorum were:

Brad van Rooyen	Chairperson
Fred Pfister	Assistant Secretary
Leah Black	Assistant Secretary
Bob Lennon	Assistant Secretary

Also present were:

Mark Vega	District Manager
David Wenck	Inframark
Chet Benson	Club Manager
Ed Sanchez	Assistant Club Manager

*Following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Vega called the meeting to order. The Supervisors introduced themselves and a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comments (3) Minute Time Limit**

None.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Approval of the Minutes of the February 21, 2023**
- B. Approval of the January 2023 Financial Report**

On MOTION by Ms. Black, seconded by Mr. Lennon, with all in favor, the Consent Agenda, comprised of the Minutes of the February 21, 2023 Meeting and the January 2023 Financial Report was approved as presented. 4-0

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. Engineer’s Report**

Discussion ensued regarding the Welch contract.

On MOTION by Mr. van Rooyen, seconded by Mr. Pfister, with all in favor, the Welch contract for \$156,000 was approved. 4-0

On MOTION by Mr. van Rooyen, seconded by Mr. Lennon, with all in favor, to allow the Chairman to select the Engineer as Project Manager based on Bids, Proposals, and Time was approved. 4-0

**B. Attorney’s Report**

None.

**C. Manager’s Report**

- i. Notification Rules and Procedure Public Hearing on April 2023**
- ii. Notification Assessment Methodology Workshop April 4, 2023**
- iii. Presentation of the Area 7 Assessment Methodology**
- iv. Presentation of the Area 6 Assessment Methodology**
- v. Presentation of the Area 3 Assessment Methodology**

The Board was reminded of the Public Hearing for rules will be held April 18, 2023. The Board was in consensus to cancel the April 4, 2023 workshop. They will also hold a budget workshop at the May 2, 2023 workshop.

**D. Club Manager’s Report**

Mr. Benson presented his report.

On MOTION by Mr. van Rooyen, seconded by Mr. Lennon, with all in favor, the Rainmaker Proposal for \$45,000 for Area 3 Landscaping and Cleanup was approved. 4-0

On MOTION by Mr. van Rooyen, seconded by Mr. Lennon, with all in favor, the Rainmaker Proposal for \$6,882 for Area 6 was approved. 4-0

**FIFTH ORDER OF BUSINESS**

**Supervisor Requests/New Business**

Supervisor request was received.

**SIXTH ORDER OF BUSINESS**

**Public Comments (3) Minute Time Limit**

Audience comments was received.

**SEVENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Lennon, seconded by Mr. van Rooyen, with all in favor, the meeting was adjourned. 4-0

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Mark Vega  
Secretary

**Tampa Palms Open Space and Transportation  
Community Development District**

**Financial Report**

*February 28, 2023*

Prepared by



# Tampa Palms Open Space and Transportation

Community Development District

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**Tampa Palms Open Space and Transportation  
Community Development District**

**Financial Statements**

(Unaudited)

*February 28, 2023*

**Balance Sheet**  
February 28, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>GENERAL FUND AREA 3</u>	<u>GENERAL FUND AREA 6</u>	<u>GENERAL FUND AREA 7</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>					
Cash - Checking Account	\$ 655,705	\$ -	\$ -	\$ -	\$ 655,705
Due From Other Funds	-	1,819,574	1,236,459	1,930,702	4,986,735
Investments:					
Money Market Account	4,379,862	-	-	-	4,379,862
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
<b>TOTAL ASSETS</b>	<b>\$ 5,035,567</b>	<b>\$ 1,824,656</b>	<b>\$ 1,257,567</b>	<b>\$ 1,963,662</b>	<b>\$ 10,081,452</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 2,242	\$ 34,957	\$ 19,726	\$ 38,171	\$ 95,096
Deposits	-	-	366	14,746	15,112
Due To Other Funds	4,986,735	-	-	-	4,986,735
<b>TOTAL LIABILITIES</b>	<b>4,988,977</b>	<b>34,957</b>	<b>20,092</b>	<b>52,917</b>	<b>5,096,943</b>
<b><u>FUND BALANCES</u></b>					
<b>Nonspendable:</b>					
Deposits	-	5,082	20,523	32,960	58,565
<b>Assigned to:</b>					
Operating Reserves	-	112,677	146,331	226,238	485,246
Reserves - Clubhouse	-	-	-	113,680	113,680
Reserves - Clubhouse/Cabana	-	-	2,385	-	2,385
Reserves - Court Amenities	-	-	53,441	20,411	73,852
Reserves - Fences	-	-	68,217	-	68,217
Reserves- Irrigation/Landscape	-	38,500	19,246	90,020	147,766
Reserves - Monuments/Signage	-	14,644	48,500	-	63,144
Reserves - Other	-	-	86,864	196,280	283,144
Reserves - Parking Lots	-	-	28,202	-	28,202
Reserves - Playground	-	-	-	60,876	60,876
Reserves - Ponds	-	354,238	20,422	90,020	464,680
Reserves - Highwoods Streetl.	-	-	68,012	-	68,012
Reserves - Swimming Pools	-	-	5,292	196,247	201,539
<b>Unassigned:</b>	<b>46,590</b>	<b>1,264,558</b>	<b>670,040</b>	<b>884,013</b>	<b>2,865,201</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 46,590</b>	<b>\$ 1,789,699</b>	<b>\$ 1,237,475</b>	<b>\$ 1,910,745</b>	<b>\$ 4,984,509</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 5,035,567</b>	<b>\$ 1,824,656</b>	<b>\$ 1,257,567</b>	<b>\$ 1,963,662</b>	<b>\$ 10,081,452</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
<b>REVENUES</b>					
Interest - Investments	\$ 4,100	\$ 1,708	\$ 26,072	\$ 24,364	635.90%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	344,921	310,429	330,533	20,104	95.83%
Special Assmnts- Developer	135,483	-	-	-	0.00%
Special Assmnts- Discounts	(13,797)	(12,417)	(13,066)	(649)	94.70%
Other Miscellaneous Revenues	-	-	2,614	2,614	0.00%
<b>TOTAL REVENUES</b>	<b>470,707</b>	<b>299,720</b>	<b>346,429</b>	<b>46,709</b>	<b>73.60%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	8,000	3,333	1,600	1,733	20.00%
FICA Taxes	612	255	122	133	19.93%
ProfServ-Engineering	18,000	7,500	268	7,232	1.49%
ProfServ-Legal Services	2,000	833	74	759	3.70%
ProfServ-Mgmt Consulting	38,983	16,243	16,243	-	41.67%
ProfServ-Special Assessment	8,785	8,785	8,785	-	100.00%
ProfServ-Assessment Methodology	7,500	7,500	-	7,500	0.00%
Auditing Services	3,993	1,997	-	1,997	0.00%
Postage and Freight	165	69	61	8	36.97%
Insurance - General Liability	13,007	6,504	9,261	(2,757)	71.20%
Printing and Binding	100	42	6	36	6.00%
Legal Advertising	1,500	625	124	501	8.27%
Miscellaneous Services	500	208	-	208	0.00%
Misc-Assessment Collection Cost	6,898	6,208	6,349	(141)	92.04%
Office Supplies	75	31	-	31	0.00%
Annual District Filing Fee	54	54	54	-	100.00%
<b>Total Administration</b>	<b>110,172</b>	<b>60,187</b>	<b>42,947</b>	<b>17,240</b>	<b>38.98%</b>
<b>Field</b>					
Florida Retirement System	6,667	2,778	2,138	640	32.07%
ProfServ-Field Management	11,256	4,690	4,597	93	40.84%
Contracts-Landscape	133,164	55,485	53,944	1,541	40.51%
Electricity - Streetlights	134,000	55,833	59,653	(3,820)	44.52%
R&M-Irrigation	13,948	5,812	7,327	(1,515)	52.53%
R&M-Landscape Renovations	8,000	3,333	5,225	(1,892)	65.31%
R&M-Ponds	10,000	4,167	7,106	(2,939)	71.06%
Holiday Decoration	10,000	4,167	6,500	(2,333)	65.00%
Misc-Contingency	21,000	8,750	19,500	(10,750)	92.86%
Op Supplies - General	2,500	1,042	2,905	(1,863)	116.20%
Reserve - Ponds	10,000	10,000	-	10,000	0.00%
<b>Total Field</b>	<b>360,535</b>	<b>156,057</b>	<b>168,895</b>	<b>(12,838)</b>	<b>46.85%</b>
<b>TOTAL EXPENDITURES</b>	<b>470,707</b>	<b>216,244</b>	<b>211,842</b>	<b>4,402</b>	<b>45.01%</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending February 28, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
Excess (deficiency) of revenues					
Over (under) expenditures	-	83,476	134,587	51,111	0.00%
Net change in fund balance	\$ -	\$ 83,476	\$ 134,587	\$ 51,111	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,655,112</b>	<b>1,655,112</b>	<b>1,655,112</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,655,112</b>	<b>\$ 1,738,588</b>	<b>\$ 1,789,699</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending February 28, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ 1,000	\$ 417	\$ 15,793	\$ 15,376	1579.30%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	667,675	600,908	637,324	36,416	95.45%
Special Assmnts- Discounts	(26,707)	(24,036)	(25,193)	(1,157)	94.33%
Other Miscellaneous Revenues	-	-	2,614	2,614	0.00%
<b>TOTAL REVENUES</b>	<b>641,968</b>	<b>577,289</b>	<b>630,814</b>	<b>53,525</b>	<b>98.26%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	8,000	3,333	1,600	1,733	20.00%
FICA Taxes	612	255	122	133	19.93%
ProfServ-Engineering	5,000	2,083	203	1,880	4.06%
ProfServ-Legal Services	2,500	1,042	56	986	2.24%
ProfServ-Mgmt Consulting	29,700	12,375	12,375	-	41.67%
ProfServ-Special Assessment	5,986	5,986	5,986	-	100.00%
Auditing Services	3,500	1,750	-	1,750	0.00%
Postage and Freight	150	63	46	17	30.67%
Insurance - General Liability	13,006	6,503	6,995	(492)	53.78%
Printing and Binding	75	31	4	27	5.33%
Legal Advertising	750	313	94	219	12.53%
Miscellaneous Services	1,000	417	-	417	0.00%
Misc-Assessment Collection Cost	13,354	8,903	12,243	(3,340)	91.68%
Office Supplies	99	41	-	41	0.00%
Annual District Filing Fee	41	41	41	-	100.00%
<b>Total Administration</b>	<b>83,773</b>	<b>43,136</b>	<b>39,765</b>	<b>3,371</b>	<b>47.47%</b>
<b><u>Field</u></b>					
Payroll-Pool Monitors	10,000	4,167	3,168	999	31.68%
FICA Taxes	765	319	242	77	31.63%
Florida Retirement System	6,667	2,778	2,138	640	32.07%
ProfServ-Field Management	11,137	4,640	4,597	43	41.28%
Contracts-Landscape	106,315	44,298	47,740	(3,442)	44.90%
Communication - Telephone	2,000	833	1,048	(215)	52.40%
Electricity - Streetlights	137,300	57,208	65,807	(8,599)	47.93%
Utility - Water	6,800	2,833	7,149	(4,316)	105.13%
Electricity - Fountain	1,500	625	-	625	0.00%
R&M-Court Maintenance	30,000	12,500	-	12,500	0.00%
R&M-Equipment	-	-	2,791	(2,791)	0.00%
R&M-Irrigation	20,000	8,333	17,304	(8,971)	86.52%
R&M-Landscape Renovations	35,000	14,583	13,751	832	39.29%
R&M-Ponds	14,568	6,070	6,594	(524)	45.26%
R&M-Pools	8,000	3,333	3,840	(507)	48.00%
R&M-Streetlights	7,500	3,125	3,057	68	40.76%
Misc-Holiday Lighting	5,000	2,083	7,000	(4,917)	140.00%

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending February 28, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
Misc-Contingency	71,081	29,617	36,943	(7,326)	51.97%
Op Supplies - General	4,000	1,667	4,499	(2,832)	112.48%
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385	0.00%
Reserve - Court Amenities	10,034	10,034	28,675	(18,641)	285.78%
Reserve - Fences	8,937	8,937	-	8,937	0.00%
Reserve - Irrigation/Landscape	2,594	2,594	15,780	(13,186)	608.33%
Reserve - Monuments/Signage	12,022	12,022	-	12,022	0.00%
Reserve - Other	21,716	21,716	-	21,716	0.00%
Reserve - Parking Lot	798	798	-	798	0.00%
Reserve - Ponds	2,888	2,888	-	2,888	0.00%
Reserve -Highwoods Streetlights	16,988	16,988	-	16,988	0.00%
Reserve - Swimming Pools	2,200	2,200	-	2,200	0.00%
<b>Total Field</b>	<b>558,195</b>	<b>279,574</b>	<b>272,123</b>	<b>7,451</b>	<b>48.75%</b>
<b>TOTAL EXPENDITURES</b>	<b>641,968</b>	<b>322,710</b>	<b>311,888</b>	<b>10,822</b>	<b>48.58%</b>
Excess (deficiency) of revenues					
Over (under) expenditures	-	254,579	318,926	64,347	0.00%
Net change in fund balance	\$ -	\$ 254,579	\$ 318,926	\$ 64,347	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>918,549</b>	<b>918,549</b>	<b>918,549</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 918,549</b>	<b>\$ 1,173,128</b>	<b>\$ 1,237,475</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending February 28, 2023

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
<b>REVENUES</b>					
Interest - Investments	\$ 1,800	\$ 750	\$ 15,791	\$ 15,041	877.28%
Room Rentals	5,000	2,083	1,965	(118)	39.30%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	1,139,060	1,025,154	1,088,449	63,295	95.56%
Special Assmnts- Discounts	(45,562)	(41,006)	(43,026)	(2,020)	94.43%
Other Miscellaneous Revenues	3,800	1,583	3,681	2,098	96.87%
Access Cards	1,000	417	63	(354)	6.30%
<b>TOTAL REVENUES</b>	<b>1,105,098</b>	<b>988,981</b>	<b>1,067,199</b>	<b>78,218</b>	<b>96.57%</b>

**EXPENDITURES**

**Administration**

P/R-Board of Supervisors	8,000	3,333	1,600	1,733	20.00%
FICA Taxes	612	255	122	133	19.93%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	6,000	2,500	397	2,103	6.62%
ProfServ-Legal Services	3,000	1,250	110	1,140	3.67%
ProfServ-Mgmt Consulting	57,311	23,880	23,880	-	41.67%
ProfServ-Special Assessment	11,631	11,631	11,631	-	100.00%
Auditing Services	5,035	2,098	-	2,098	0.00%
Postage and Freight	450	188	91	97	20.22%
Insurance - General Liability	17,077	8,539	13,725	(5,186)	80.37%
Printing and Binding	200	83	9	74	4.50%
Legal Advertising	1,000	417	184	233	18.40%
Miscellaneous Services	500	208	-	208	0.00%
Misc-Assessment Collection Cost	22,781	20,503	20,908	(405)	91.78%
Office Supplies	250	104	-	104	0.00%
Annual District Filing Fee	80	80	80	-	100.00%
<b>Total Administration</b>	<b>134,927</b>	<b>76,069</b>	<b>72,737</b>	<b>3,332</b>	<b>53.91%</b>

**Field**

Payroll-Part Time	90,000	37,500	41,766	(4,266)	46.41%
Payroll-Part Time Club Suprvsr	40,000	16,667	17,798	(1,131)	44.50%
Payroll-Site Manager	78,786	32,828	32,908	(80)	41.77%
FICA Taxes	15,972	6,655	7,899	(1,244)	49.46%
Florida Retirement System	6,667	2,778	2,138	640	32.07%
Life and Health Insurance	10,500	4,375	4,500	(125)	42.86%
Workers' Compensation	9,038	3,766	5,600	(1,834)	61.96%
Contracts-Security Services	3,750	1,563	2,086	(523)	55.63%
Contracts-Landscape	42,345	17,644	21,050	(3,406)	49.71%
Contracts-Irrigation	6,600	2,750	-	2,750	0.00%
Contracts-Pools	20,100	8,375	6,775	1,600	33.71%
Contracts-Lakes	4,500	1,875	-	1,875	0.00%
Contracts-Pest Control	965	402	-	402	0.00%
Communication - Mobile	1,200	500	-	500	0.00%

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Communication - Teleph - Field	4,548	1,895	2,341	(446)	51.47%
Electricity - Streetlights	245,000	102,083	131,372	(29,289)	53.62%
Utility - Water	28,000	11,667	13,276	(1,609)	47.41%
Utility - Refuse Removal	12,000	5,000	850	4,150	7.08%
Electricity - Fountain	3,500	1,458	(6,074)	7,532	-173.54%
Rentals & Leases	9,420	3,925	4,419	(494)	46.91%
R&M-General	25,000	10,417	7,665	2,752	30.66%
R&M-Court Maintenance	10,500	4,375	1,912	2,463	18.21%
R&M-Electrical	9,500	3,958	187	3,771	1.97%
R&M-Gate	2,000	833	1,226	(393)	61.30%
R&M-Irrigation	4,500	1,875	3,126	(1,251)	69.47%
R&M-Landscape Renovations	14,000	5,833	12,275	(6,442)	87.68%
R&M-Pest Control	100	42	576	(534)	576.00%
R&M-Ponds	4,236	1,765	2,213	(448)	52.24%
R&M-Pools	15,000	6,250	1,525	4,725	10.17%
R&M-Plumbing	2,500	1,042	1,399	(357)	55.96%
R&M-Painting	9,000	3,750	-	3,750	0.00%
Misc-Access Cards	2,500	1,042	1,180	(138)	47.20%
Misc-Holiday Lighting	4,000	1,667	3,800	(2,133)	95.00%
Special Events	10,000	4,167	8,334	(4,167)	83.34%
Misc-Clubhouse Activities	4,000	1,667	-	1,667	0.00%
Misc-Contingency	8,548	3,561	18,295	(14,734)	214.03%
Misc-Web Hosting	650	271	-	271	0.00%
Cleaning Supplies	2,500	1,042	1,662	(620)	66.48%
Op Supplies - General	13,500	5,625	4,795	830	35.52%
Reserve - Clubhouse	56,944	56,944	13,088	43,856	22.98%
Reserve - Court Amenities	11,361	11,361	-	11,361	0.00%
Reserve - Other	49,070	49,070	-	49,070	0.00%
Reserve - Playground	6,999	6,999	-	6,999	0.00%
Reserve - Swimming Pools	70,872	70,872	13,440	57,432	18.96%
<b>Total Field</b>	<b>970,171</b>	<b>518,134</b>	<b>385,402</b>	<b>132,732</b>	<b>39.73%</b>
<b>TOTAL EXPENDITURES</b>	<b>1,105,098</b>	<b>594,203</b>	<b>458,139</b>	<b>136,064</b>	<b>41.46%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	394,778	609,060	214,282	0.00%
Net change in fund balance	\$ -	\$ 394,778	\$ 609,060	\$ 214,282	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,301,685</b>	<b>1,301,685</b>	<b>1,301,685</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,301,685</b>	<b>\$ 1,696,463</b>	<b>\$ 1,910,745</b>		

**Tampa Palms Open Space and Transportation  
Community Development District**

**Supporting Schedules**

*February 28, 2023*

**Tampa Palms Open Space & Transportation  
Community Development District**

**Non Ad Valorem Special Assessments  
(Hillsborough County - Monthly Collection Distributions)  
For the Fiscal Year Ending September 30, 2023**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION		
					Area 3 General Fund Assessments	Area 6 General Fund Assessments	Area 7 General Fund Assessments
Assessments Levied				\$ 2,154,247	\$ 346,276	\$ 667,680	\$ 1,140,291
Allocation %				100%	16.07%	30.99%	52.93%
11/03/22	\$ 27,270	\$ 1,426	\$ 557	\$ 29,253	\$ 4,702	\$ 9,067	\$ 15,484
11/17/22	\$ 173,404	\$ 7,373	\$ 3,539	\$ 184,315	\$ 29,627	\$ 57,126	\$ 97,562
11/22/22	\$ 107,439	\$ 4,568	\$ 2,193	\$ 114,200	\$ 18,357	\$ 35,395	\$ 60,449
11/29/22	\$ 178,179	\$ 7,576	\$ 3,636	\$ 189,391	\$ 30,443	\$ 58,699	\$ 100,249
12/07/22	\$ 1,306,773	\$ 55,554	\$ 26,669	\$ 1,388,996	\$ 223,269	\$ 430,501	\$ 735,226
12/14/22	\$ 34,641	\$ 1,341	\$ 707	\$ 36,689	\$ 5,897	\$ 11,371	\$ 19,420
01/05/23	\$ 83,804	\$ 2,892	\$ 1,710	\$ 88,406	\$ 14,210	\$ 27,400	\$ 46,795
02/02/23	\$ 24,010	\$ 557	\$ 490	\$ 25,057	\$ 4,028	\$ 7,766	\$ 13,263
<b>TOTAL</b>	<b>\$ 1,935,519</b>	<b>\$ 81,286</b>	<b>\$ 39,500</b>	<b>\$ 2,056,306</b>	<b>\$ 330,533</b>	<b>\$ 637,324</b>	<b>\$ 1,088,449</b>

<b>% COLLECTED</b>				95%	95%	95%	95%
<b>TOTAL OUTSTANDING</b>				<b>\$ 97,941</b>	<b>\$ 15,743</b>	<b>\$ 30,356</b>	<b>\$ 51,842</b>

**Cash and Investment Report  
2/28/2023**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	4.00%	n/a	\$ 665,705
		<b>Subtotal</b>		<u>\$ 665,705</u>
Money Market Account	Bank United	3.00%	n/a	4,379,862
		<b>Subtotal</b>		<u>\$ 4,379,862</u>
		<b>Total</b>		<u><u>\$ 5,045,567</u></u>





# Quarterly Compliance Audit Report

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## TPOST

**Date:** April 2023 - 1st Quarter  
**Prepared for:** Sandra Demarco  
**Developer:** Inframark  
**Insurance agency:**



**Preparer:**  
Jason Morgan - *Campus Suite Compliance*  
*ADA Website Accessibility and Florida F.S. 189.069 Requirements*

Handwritten signature of Jason Morgan.

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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

Passed	Description
Passed	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> Alternate methods of navigating the website

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

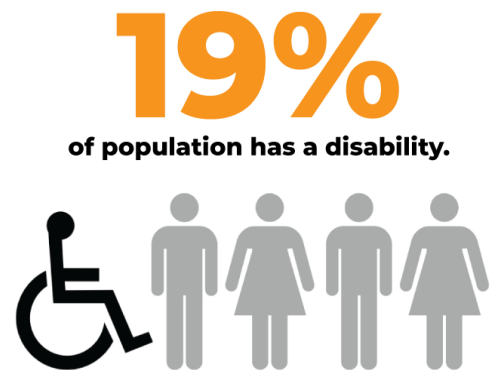
## Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This 'friendlier' language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>





## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitertools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>



## Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



## Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## Other related requirements

### *No flashing*

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### *Timers*

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### *Fly-out menus*

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### *No pop-ups*

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

## Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web



# PROFESSIONAL SERVICES AGREEMENT CHANGE ORDER

Change Order # 2023-1 Date April 4, 2023

"Stantec" Stantec Consulting Services, Inc.  
Stantec Project # 215612002  
777 S. Harbour Island Blvd., Suite 600  
Tampa, FL 33602  
Ph: (813) 223-9500  
email: tonja.stewart@stantec.com

Client TPOST CDD  
Client Project # 931498  
2654 Cypress Ridge Blvd, Suite 101  
Wesley Chapel, FL 33544  
Ph: (813) 991-1116  
email: mark.vega@inframark.com

Project Name and Location: TPOST CDD (Tampa, Florida)

In accordance with the original Professional Services Agreement dated February 14, 2014 and Change Orders thereto, the Agreement changes as detailed below are hereby authorized.

Change Order #2023-1 to be added to Task 2023 (FY 2023 Budget)

Total fees this Change Order		\$	1,500.00
Original agreement amount		\$	2,000.00
Change Order Number	_____	\$	-
Change Order Number	_____	\$	-
Change Order Number	_____	\$	-
Change Order Number	_____	\$	-
<b>Total Agreement</b>		<b>\$</b>	<b><u>3,500.00</u></b>

Effect on Schedule: None

Payments shall be made in accordance with the original agreement terms. All other items and conditions of the original Agreement shall remain in full force and effect.

**Stantec Consulting Services, Inc.**

**TPOST CDD**

Tonja L. Stewart, P.E.

Print Name and Title

Print Name and Title

Signature

Signature

Date Signed:

April 4, 2023

Date Signed:

## Engineering Services Authorization

This Engineering Services Authorization was made on the 4 day of April 2023 by and between Northside Engineering, Inc., hereinafter called the Civil Engineering Consultant and Chet Benson, West Meadows Community Club hereinafter called the Client.

**CLIENT:**

West Meadows Community Club  
Chet Benson, Field Manager  
Tel: 813.748.9504  
Email: CHET56@verizon.net

**PROJECT:**

Pickleball Courts  
West Meadows Community Club  
8401 New Tampa Boulevard

**CIVIL ENGINEERING CONSULTANT:** Northside *Engineering, Inc.*  
300 South Belcher Road  
Clearwater, Florida 33765

---

**SCOPE OF WORK:**

🚧 Design and Permit to Construction of 2 Pickleball courts with drainage system.

**Civil Engineering**

**\$9,500.00**

A retainer equal to \$4,750.00 (50%) of the above base fee is requested to execute this Authorization final invoicing due upon final submittal/approval to City of Tampa.

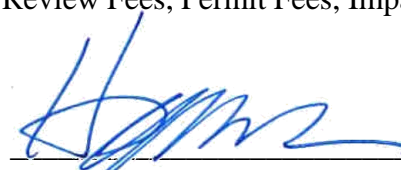
Above compensation does not include Agency Review Fees, Permit Fees, Impact Fees, Surveying and Print Fees (\$3.00 per sheet).

---

**Chet Benson**

**DATE**

**West Meadows Community Club**



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**Housh Ghovae, CEO**

**DATE**

*Northside Engineering, Inc.*

## TPOST CDD Area 7

## West Meadows Community Club

## POOL, PARK &amp; GYM RULES

POOL RULES

- Pool Hours are 7:30 AM to Dusk from Monday through Thursday and 8:30 AM to Dusk Friday, Saturday and Sundays.
- Members must always carry club card for entry and use of the amenities.
- Maximum of FIVE guests per HOUSEHOLD each day.
- Everyone is required to shower before entering the pool.
- Food, glass containers, drinks are not permitted on wet deck or in the splash pad area.
- No alcoholic beverages allowed on property.
- Pets are not permitted. Service animals are the only exception.
- The Lap pool capacity is 96 people. The slide pool is 70 people.
- Running and rough housing are not permitted.
- Music must be kept to a minimum volume so as not to disturb others or interfere with clubhouse music.
- U.S. Coast Guard approved flotation devices are recommended. No large pool floats or boats are permitted.
- A responsible person at least 16 years of age must accompany children under the age of 12.
- Members must wear a bathing suit to use the pool.
- No cut-offs, no swimsuits with metal rivets or hard plastic attachments are allowed on the slide.
- Swim diapers must be worn by infants/toddlers.
- Loud and abusive language is not permitted.
- Any person swimming after hours is subject to trespassing charges.
- Members are responsible for their children and guests.
- Smoking or the use of tobacco products is not permitted, including vaping.
- Lifeguards will NOT be present at the pool facilities. All people using the pool will do so at their own risk.
- Pool furniture shall not be moved from the pool deck area or placed in the pool.
- CAUTION: For safety reasons, pregnant women and persons with heart conditions or back problems should not use the slide.
- Ride the slide at your own risk.
- Children less than 40 inches tall are not permitted on the slide.
- Only one rider may use the slide at a time. SINGLE RIDERS ONLY.
- Riders must go down the slide FEET first.
- No flotation devices or other objects are permitted on the slide.
- Please obey any instruction given by our pool attendants.
- NO ROLLERBLADES, SKATEBOARDS OR BICYCLES ALLOWED IN THE CLUB.
- Lightning plan of action – According to the National Lightning Safety Institute (<http://lightningsafety.com>), when lightning or thunder is observed EVERYONE MUST EXIT the pool, playground, courts & avoid the water. ACTIVITIES WILL BE SUSPENDED for 30 MINUTES after the last observed lightning or thunder.

## PARK RULES

- Park closes at Dusk.
- Any person found on the playground or courts after hours are subject to trespassing charges.
- No businesses are to run out of the park or court areas without prior permission from the TPOST CDD Board.
- No rollerblades, skateboards or bicycles allowed on the basketball and tennis courts.
- Any music must be kept to a minimum volume so as not to disturb others.
- Loud and abusive language is not permitted.
- Smoking or the use of tobacco products on the playground is prohibited.
- The use of the playground and all courts are for West Meadows residents and their guests ONLY.
- A maximum of 5 guests per household per day are permitted.
- Organized park activities must be scheduled and sanctioned by the community club manager.

## GYM RULES

- Gym hours are 7:30am to 9pm Monday through Thursday and 8:30am to 9pm on Friday, Saturday and Sundays.
- Proper attire and footwear must be worn at all times.
- Wet bathing suits and sandals are not allowed.
- Children under the age of 16 are not permitted.
- If there are people waiting, keep the use of cardio equipment to 30 minutes.
- Wipe down all gym equipment after use.
- Return all equipment to its proper location after use.
- Residents are allowed ONE guest in the gym for a fee of \$2.
- No businesses are to run out of the gym without prior consent from Club House management.

**BELOW IS A GUIDELINE TO THE SUSPENSION PROCESS, HOWEVER, VIOLATIONS RELATED TO VANDALISM OR THE SAFETY AND HEALTH OF THE COMMUNITY & IT'S RESIDENTS WILL BE REVIEWED BY MANAGEMENT AND MAY RESULT IN IMMEDIATE SUSPENSION.**

### SUSPENSION GUIDELINE:

1 <sup>st</sup> Offense	Letter & 30 Day Suspension	Deactivate Card
2 <sup>nd</sup> Offense	Letter & 60 Day Suspension	Deactivate Card
3 <sup>rd</sup> Offense	Letter & 365 Day Suspension	Deactivate Card

I, \_\_\_\_\_ have read the above rules and agree to abide by said rules. I understand any infraction may be cause to suspend my/or family member's privileges at the WEST MEADOWS COMMUNITY CLUB.

Signature \_\_\_\_\_ Date \_\_\_\_\_





## Clubhouse Fees

### Membership Fees

Residents	Included in annual Property Taxes
Non-Residents	\$20/day/person \$750/yearly/Family

### Room Rental Fees

Resident room rental fee	\$75/4hours
HOA Sub-committee	Free for Residents
Civic Organizations (Boy Scouts/Girl Scouts)	Free for Residents

***\*Failure to follow these rules will result in forfeiture of your deposit\****

- Room rental fee is a non-refundable payment by Cash or Credit Card
- A \$500 refundable deposit is required at time of booking by check only made payable to TPOST.
- 25 People maximum allowed per rental
- All trash must be bagged and place outside of the room by the end of the reservation
- Clean the kitchen counter tops and floors (Vacuum) including the bathroom
- Clean out refrigerator, freezer, sink, cabinets and draws
- Taping decorations on walls is not allowed
- Remove all balloons, decorations, etc.
- Neatly return all tables and chairs to the closet

**RESOLUTION 2023-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING REVISED AMENITY FACILITY POLICIES; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Tampa Palms Open Space & Transportation Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, the District owns, maintains, and operates a recreational facility;

**WHEREAS**, the Board of Supervisors of the District (the “**Board**”) is authorized by Sections 190.011(15) and 190.035, Florida Statutes, to establish policies and adopt rate and fee schedules for its recreational facility;

**WHEREAS**, after hearing and considering public comment, the Board has determined that the proposed revised “**West Meadows Community Club Pool, Park & Gym**” policies and “**West Meadows Community Club Clubhouse Fees**” should be adopted.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

1. **Adoption**. The Board hereby adopts the above-mentioned policies and the rate and fee schedules included therein, as finalized in the form attached hereto as **Exhibit A**.
2. **Conflicts**. All District resolutions or parts thereof or other adopted policies in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.
3. **Severability**. If any section or part of a section of this Resolution is declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this Resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this Resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.
4. **Effective Date**. This Resolution shall become effective upon adoption.

**Passed and adopted on April 18, 2023.**

**Attest:**

**Tampa Palms Open  
Space & Transportation  
Community Development District**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chair of the Board of Supervisors

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**  
Community Development District

*Annual Operating and Debt Service Budget*

Fiscal Year 2024

Proposed Budget

Printed on 04/10/2023

Prepared by:



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**Tampa Palms Open Space and Transportation**  
**Community Development District**

**Operating Budget**  
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU JAN - 2023	FEB- SEPT - 2023	PROJECTED FY 2023	BUDGET FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 4,562	\$ 10,971	\$ 4,100	\$ 21,588	43,176	\$ 64,764	\$ 11,981
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	339,734	346,276	344,921	326,505	18,416	344,921	399,352
Special Assmnts- Developer	133,528	135,483	135,483	-	135,483	135,483	47,048
Special Assmnts- Delinquent	-	589	-	-	-	-	-
Special Assmnts- Discounts	(12,542)	(12,479)	(13,797)	(12,977)	(820)	(13,797)	(15,974)
Other Miscellaneous Revenues	-	250	-	1,447	-	1,447	-
<b>TOTAL REVENUES</b>	<b>465,297</b>	<b>481,095</b>	<b>470,707</b>	<b>336,839</b>	<b>196,255</b>	<b>533,094</b>	<b>442,407</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	7,200	7,000	8,000	1,067	6,933	8,000	8,000
FICA Taxes	551	536	612	82	530	612	612
ProfServ-Engineering	898	17,617	18,000	268	1,500	1,768	12,000
ProfServ-Legal Services	169	1,217	2,000	74	1,926	2,000	12,000
ProfServ-Mgmt Consulting	36,696	37,786	38,983	12,994	25,989	38,983	40,152
ProfServ-Special Assessment	7,406	7,986	8,785	8,785	-	8,785	9,664
ProfServ-Assessment Methodology	-	-	7,500	-	7,500	7,500	-
Auditing Services	1,375	1,151	3,993	-	3,993	3,993	3,993
Postage and Freight	1,013	460	165	43	122	165	165
Insurance - General Liability	12,403	12,400	13,007	9,261	-	9,261	10,187
Printing and Binding	9	3	100	6	94	100	100
Legal Advertising	1,403	7,031	1,500	124	1,376	1,500	1,500
Miscellaneous Services	1,250	556	500	-	500	500	500
Misc-Assessment Collection Cost	3,863	4,178	6,898	6,271	368	6,639	7,987
Office Supplies	-	-	75	-	75	75	75
Annual District Filing Fee	54	54	54	54	-	54	54
<b>Total Administrative</b>	<b>74,290</b>	<b>97,975</b>	<b>110,172</b>	<b>39,029</b>	<b>50,907</b>	<b>89,936</b>	<b>106,989</b>
<i>Field</i>							
Florida Retirement System	3,538	4,818	6,667	1,744	4,923	6,667	6,667
ProfServ-Field Management	10,609	10,609	11,256	3,678	7,578	11,256	12,000
Contracts-Landscape	123,300	124,328	133,164	43,155	90,009	133,164	139,822
Contracts-Ponds	-	-	-	-	-	-	8,980
Electricity - Streetlights	105,590	120,714	134,000	43,013	90,987	134,000	134,000
R&M-General	15,000	-	-	-	-	-	-
R&M-Irrigation	7,421	17,235	13,948	7,327	6,621	13,948	13,948
R&M-Landscape Renovations	8,708	540	8,000	2,000	6,000	8,000	8,000
R&M-Ponds	9,370	12,401	10,000	6,358	12,716	19,074	-
Holiday Decoration	5,500	5,500	10,000	6,500	-	6,500	6,500
Misc-Contingency	17,931	24,065	21,000	-	21,000	21,000	-
Op Supplies - General	2,551	6,063	2,500	2,470	4,940	7,410	2,500
Reserve - Ponds	5,262	-	10,000	-	-	-	-
<b>Total Field</b>	<b>314,780</b>	<b>326,273</b>	<b>362,035</b>	<b>116,245</b>	<b>244,774</b>	<b>361,019</b>	<b>332,417</b>
<b>TOTAL EXPENDITURES</b>	<b>389,070</b>	<b>424,248</b>	<b>472,207</b>	<b>155,274</b>	<b>295,681</b>	<b>450,955</b>	<b>439,406</b>
Excess (deficiency) of revenues							
Over (under) expenditures	76,227	56,847	-	181,565	(99,426)	82,139	3,001
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	3,001
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,001</b>
Net change in fund balance	76,227	56,847	-	181,564	(99,426)	82,139	3,001
<b>FUND BALANCE, BEGINNING</b>	<b>1,522,037</b>	<b>1,598,264</b>	<b>1,655,110</b>	<b>1,655,110</b>	<b>-</b>	<b>1,655,110</b>	<b>1,737,249</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,598,264</b>	<b>\$ 1,655,110</b>	<b>\$ 1,655,110</b>	<b>\$ 1,836,674</b>	<b>\$ (99,426)</b>	<b>\$ 1,737,249</b>	<b>\$ 1,740,250</b>

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

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,737,249
Net Change in Fund Balance - Fiscal Year 2024	3,001
Reserves - Fiscal Year 2024 Additions	-
<b>Total Funds Available (Estimated) - 9/30/2024</b>	<b>1,740,250</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	<u>8,965</u>
Subtotal	<u>8,965</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	109,852 <sup>(1)</sup>
Reserves - Other	417,382 <sup>(2)</sup>
Subtotal	<u>527,234</u>

<b>Total Allocation of Available Funds</b>	<b>536,199</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 1,204,051</u></b>
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**Notes**

- (1) Represents approximately 3 months of operating expenditures
- (2) Represents reserves from prior year.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	FEB-	PROJECTED	BUDGET
			FY 2023	JAN - 2023	SEPT - 2023	FY 2023	FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 1,482	\$ 4,175	\$ 1,000	\$ 11,310	\$ 22,620	\$ 33,930	\$ 20,310
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	614,776	667,680	667,675	629,558	38,117	667,675	676,985
Special Assmnts- Delinquent	-	1,137	-	-	-	-	-
Special Assmnts- Discounts	(22,695)	(24,063)	(26,707)	(25,021)	(1,686)	(26,707)	(27,079)
Other Miscellaneous Revenues	6,588	250	-	1,447	-	1,447	-
<b>TOTAL REVENUES</b>	<b>600,166</b>	<b>649,184</b>	<b>641,968</b>	<b>617,570</b>	<b>59,051</b>	<b>676,621</b>	<b>670,215</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	7,200	7,000	8,000	1,067	6,933	8,000	8,000
FICA Taxes	551	536	612	82	530	612	612
ProfServ-Engineering	678	11,882	5,000	203	4,797	5,000	5,000
ProfServ-Legal Services	138	950	2,500	56	2,444	2,500	2,500
ProfServ-Mgmt Consulting	27,715	28,538	29,700	9,900	19,800	29,700	30,591
ProfServ-Special Assessment	4,608	5,442	5,986	5,986	-	5,986	6,585
Auditing Services	1,093	869	3,500	-	3,500	3,500	3,500
Postage and Freight	765	423	150	32	118	150	150
Insurance - General Liability	12,403	9,365	13,006	6,995	-	6,995	14,307
Printing and Binding	7	2	75	4	64	68	75
Legal Advertising	1,060	2,277	750	94	656	750	750
Miscellaneous Services	-	924	1,000	-	1,000	1,000	1,000
Misc-Assessment Collection Cost	7,045	7,814	13,354	12,091	762	12,853	13,540
Office Supplies	-	-	99	-	99	99	99
Annual District Filing Fee	41	41	41	41	-	41	41
<b>Total Administrative</b>	<b>63,304</b>	<b>76,063</b>	<b>83,773</b>	<b>36,551</b>	<b>40,704</b>	<b>77,255</b>	<b>86,749</b>
<i>Field</i>							
Payroll-Pool Monitors	6,381	7,374	10,000	2,622	7,378	10,000	10,000
FICA Taxes	488	561	765	201	564	765	765
Florida Retirement System	3,083	4,818	6,667	1,744	4,923	6,667	6,667
ProfServ-Field Management	10,609	10,609	11,137	3,678	7,459	11,137	15,592
Contracts-Landscape	98,440	99,260	106,315	35,765	70,550	106,315	114,820
Communication - Telephone	2,074	2,159	2,000	835	1,165	2,000	2,000
Electricity - Streetlights	132,490	149,174	137,300	54,116	108,232	162,348	162,500
Utility - Water	6,279	8,560	6,800	5,022	10,044	15,066	15,000
Electricity - Fountain	-	-	1,500	-	1,500	1,500	1,500
R&M-Court Maintenance	-	374	30,000	-	30,000	30,000	3,000
R&M-Equipment	3,827	-	-	2,791	5,582	8,373	30,000
R&M-Irrigation	6,242	13,043	20,000	18,380	36,760	55,140	20,000
R&M-Landscape Renovations	4,750	37,568	35,000	7,011	27,989	35,000	35,000
R&M-Ponds	14,969	15,418	14,568	5,268	9,300	14,568	14,568
R&M-Pools	7,540	7,125	8,000	2,880	5,120	8,000	8,400
R&M-Streetlights	1,391	429	7,500	3,057	6,114	9,171	-
Misc-Holiday Lighting	4,500	7,000	5,000	7,000	-	7,000	5,000
Misc-Contingency	29,678	84,028	71,081	25,593	45,488	71,081	71,080
Op Supplies - General	4,443	8,517	4,000	3,743	7,486	11,229	4,000
Reserve - Clubhouse/Cabana	11,910	-	2,385	-	-	-	2,385



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2024 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	FEB-	PROJECTED	BUDGET
			FY 2023	JAN - 2023	SEPT - 2023	FY 2023	FY 2024
Reserve - Court Amenities	-	-	10,034	27,675	-	27,675	10,034
Reserve - Fences	-	-	8,937	-	-	-	8,937
Reserve - Irrigation/Landscape	-	-	2,594	5,980	-	5,980	2,594
Reserve - Monuments/Signage	-	8,458	12,022	-	-	-	12,022
Reserve - Other	-	-	21,716	-	-	-	21,716
Reserve - Parking Lot	-	-	798	-	-	-	798
Reserve - Ponds	-	-	2,888	-	-	-	2,888
Reserve -Highwoods Streetlights	-	-	16,988	-	-	-	-
Reserve - Swimming Pools	-	-	2,200	-	-	-	2,200
<b>Total Field</b>	<b>349,094</b>	<b>464,475</b>	<b>558,195</b>	<b>213,361</b>	<b>385,654</b>	<b>599,015</b>	<b>583,466</b>
<b>TOTAL EXPENDITURES</b>	<b>412,398</b>	<b>540,538</b>	<b>641,968</b>	<b>249,912</b>	<b>426,358</b>	<b>676,270</b>	<b>670,215</b>
Excess (deficiency) of revenues							
Over (under) expenditures	187,768	108,646	-	367,655	(367,307)	351	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	187,768	108,646	-	367,655	(367,307)	351	-
<b>FUND BALANCE, BEGINNING</b>	<b>622,139</b>	<b>809,907</b>	<b>918,553</b>	<b>809,905</b>	<b>-</b>	<b>809,905</b>	<b>810,256</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 809,907</b>	<b>\$ 918,553</b>	<b>\$ 918,553</b>	<b>\$ 1,177,560</b>	<b>\$ (367,307)</b>	<b>\$ 810,256</b>	<b>\$ 810,256</b>

**Exhibit "B"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<b><u>Amount</u></b>
Beginning Fund Balance - Fiscal Year 2024	\$ 810,256
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	63,574
<b>Total Funds Available (Estimated) - 9/30/2024</b>	<b>873,830</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	21,840
Subtotal	<u>21,840</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	151,660 <sup>(1)</sup>
Reserves - Clubhouse/Cabana	4,770

Reserves - Court Amenities	63,475
Reserves - Court Amenities (Expenses)	(27,675)
Reserves - Fences	77,154
Reserves - Irrigation/Landscape	21,840
Reserves - Irrigation/Landscape (Expenses)	(5,980)
Reserves - Monuments/Signage	68,980
Reserves - Parking Lot	28,970
Reserves - Ponds	20,422
Reserves - Swimming Pools	7,492
Reserves - Other	108,580
Subtotal	<u>519,688</u>

<b>Total Allocation of Available Funds</b>	<b>541,528</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 332,302</u></b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**Summary of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year 2024 Proposed Budget**

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	FEB-	PROJECTED	BUDGET
			FY 2023	JAN - 2023	SEPT - 2023	FY 2023	FY 2024
<b>REVENUES</b>							
Interest - Investments	\$ 2,121	\$ 4,431	\$ 1,800	\$ 11,304	\$ 22,608	\$ 33,912	\$ 38,003
Room Rentals	4,215	6,290	5,000	1,248	3,752	5,000	5,000
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	1,105,731	1,140,291	1,139,060	1,075,186	63,874	1,139,060	1,266,767
Special Assmnts- Delinquent	-	2,019	-	-	-	-	-
Special Assmnts- Discounts	(40,820)	(41,095)	(45,562)	(42,732)	(2,830)	(45,562)	(50,671)
Other Miscellaneous Revenues	3,631	5,527	3,800	2,499	1,301	3,800	3,800
Access Cards	1,034	1,269	1,000	63	937	1,000	1,000
<b>TOTAL REVENUES</b>	<b>1,075,927</b>	<b>1,118,737</b>	<b>1,105,098</b>	<b>1,047,844</b>	<b>89,642</b>	<b>1,137,486</b>	<b>1,263,900</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
P/R-Board of Supervisors	7,204	7,000	8,000	1,067	6,933	8,000	8,000
FICA Taxes	551	536	612	82	530	612	612
ProfServ-Dissemination Agent	-	-	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	1,330	25,200	6,000	397	5,603	6,000	6,000
ProfServ-Legal Services	233	1,750	3,000	110	2,890	3,000	3,000
ProfServ-Mgmt Consulting	54,385	56,000	57,311	19,104	38,207	57,311	59,030
ProfServ-Special Assessment	9,806	10,574	11,631	11,631	-	11,631	12,794
Auditing Services	1,929	1,705	5,035	-	5,035	5,035	5,035
Postage and Freight	1,501	532	450	63	387	450	450
Insurance - General Liability	12,403	18,377	17,077	13,725	-	13,725	15,098
Printing and Binding	14	4	200	8	192	200	200
Legal Advertising	2,079	451	1,000	184	816	1,000	1,000
Miscellaneous Services	1,250	39	500	-	500	500	500
Misc-Assessment Collection Cost	12,585	13,399	22,781	20,649	1,277	21,926	25,335
Office Supplies	-	-	250	-	250	250	250
Annual District Filing Fee	80	80	80	80	-	80	80
<b>Total Administrative</b>	<b>105,350</b>	<b>135,647</b>	<b>134,927</b>	<b>67,100</b>	<b>63,621</b>	<b>130,721</b>	<b>138,384</b>
<i>Field</i>							
Payroll-Part Time	79,245	104,396	90,000	34,004	55,996	90,000	120,000
Payroll-Part Time Club Suprvsr	40,211	43,178	40,000	14,502	25,498	40,000	60,700
Payroll-Site Manager	70,932	73,067	78,786	27,330	51,456	78,786	81,500
Payroll-Pool Monitors	-	184	-	-	-	-	-
FICA Taxes	16,034	17,611	15,972	6,485	10,171	16,656	20,058
Florida Retirement System	3,715	4,818	6,667	1,743	4,924	6,667	6,667
Life and Health Insurance	8,640	8,598	10,500	3,725	6,775	10,500	10,500
Workers' Compensation	-	-	9,038	5,600	3,438	9,038	9,038
Contracts-Security Services	4,868	4,160	3,750	2,086	1,664	3,750	3,750
Contracts-Landscape	42,345	45,976	42,345	14,840	27,505	42,345	44,590
Contracts-Irrigation	-	-	6,600	-	6,600	6,600	6,600
Contracts-Pools	21,045	19,745	20,100	4,975	15,125	20,100	21,600
Contracts-Lakes	-	-	4,500	-	4,500	4,500	4,500
Contracts-Pest Control	987	1,068	965	-	965	965	965
Communication - Mobile	811	734	1,200	-	1,200	1,200	1,200
Communication - Teleph - Field	4,449	4,757	4,548	1,870	2,678	4,548	4,548
Electricity - Streetlights	246,968	282,275	245,000	106,409	212,818	319,227	320,000
Utility - Water	23,256	24,032	28,000	10,143	17,857	28,000	30,000
Utility - Refuse Removal	17,082	6,588	12,000	710	11,290	2,010	2,100
Electricity - Fountain	3,176	4,531	3,500	1,954	1,546	3,500	3,500
Rentals & Leases	9,420	9,771	9,420	3,894	5,526	9,420	9,420

**Summary of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year 2024 Proposed Budget**

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	FEB-	PROJECTED	BUDGET
			FY 2023	JAN - 2023	SEPT - 2023	FY 2023	FY 2024
R&M-General	21,193	17,287	25,000	3,392	21,608	25,000	25,000
R&M-Court Maintenance	5,566	9,298	10,500	1,821	8,679	10,500	10,500
R&M-Electrical	9,249	4,037	9,500	187	9,313	9,500	9,500
R&M-Gate	-	-	2,000	1,226	774	2,000	2,000
R&M-Irrigation	3,059	7,683	4,500	3,126	1,374	4,500	4,500
R&M-Landscape Renovations	10,453	10,565	14,000	12,275	24,550	22,275	30,000
R&M-Pest Control	-	-	100	384	768	1,152	100
R&M-Ponds	4,236	4,335	4,236	1,846	2,390	4,236	4,236
R&M-Pools	6,470	13,356	15,000	1,525	13,475	15,000	15,000
R&M-Plumbing	2,946	4,601	2,500	1,399	2,798	4,197	2,500
R&M-Painting	2,675	-	9,000	-	9,000	9,000	9,000
Misc-Access Cards	2,610	5,165	2,500	-	2,500	2,500	2,500
Misc-Holiday Lighting	4,000	2,000	4,000	3,800	-	3,800	4,000
Special Events	8,752	8,938	10,000	8,001	16,002	24,003	25,000
Misc-Bad Debt	-	17,000	-	-	-	-	-
Misc-Clubhouse Activities	618	862	4,000	-	-	-	-
Misc-Contingency	14,637	37,002	8,548	13,940	27,880	41,820	8,547
Misc-Web Hosting	-	-	650	-	650	650	650
Cleaning Supplies	3,303	1,915	2,500	1,603	3,206	4,809	2,500
Op Supplies - General	11,155	11,345	13,500	2,229	11,271	13,500	13,500
Reserve - Clubhouse	12,000	45,152	56,944	13,088	-	13,088	127,816
Reserve - Court Amenities	22,508	12,965	11,361	-	-	-	11,361
Reserve - Other	-	-	49,070	-	-	-	49,070
Reserve - Playground	-	7,130	6,999	-	-	-	6,999
Reserve - Swimming Pools	7,175	16,500	70,872	13,440	-	13,440	-
<b>Total Field</b>	<b>745,789</b>	<b>892,625</b>	<b>970,171</b>	<b>323,552</b>	<b>623,770</b>	<b>922,782</b>	<b>1,125,515</b>
<b>TOTAL EXPENDITURES</b>	<b>851,139</b>	<b>1,028,272</b>	<b>1,105,098</b>	<b>731,438</b>	<b>687,391</b>	<b>1,053,503</b>	<b>1,263,900</b>
Excess (deficiency) of revenues							
Over (under) expenditures	224,788	90,465	-	379,799	(597,749)	83,983	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	224,788	90,465	-	379,799	(597,749)	83,983	-
<b>FUND BALANCE, BEGINNING</b>	<b>986,431</b>	<b>1,211,219</b>	<b>1,301,684</b>	<b>1,211,217</b>	<b>-</b>	<b>1,211,217</b>	<b>1,295,200</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,211,219</b>	<b>\$ 1,301,684</b>	<b>\$ 1,301,684</b>	<b>\$ 1,591,012</b>	<b>\$ (597,749)</b>	<b>\$ 1,295,200</b>	<b>\$ 1,295,200</b>

**Exhibit "C"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,295,200
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	195,246
<b>Total Funds Available (Estimated) - 9/30/2024</b>	<b>1,490,446</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	24,388
Subtotal	<u>24,388</u>

***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	274,989 <sup>(1)</sup>
Reserves - Clubhouse	298,440
Reserves - Clubhouse (Expenses)	(13,088)
Reserves - Court Amenities	31,772
Reserves - Irrigation/Landscape	90,020
Reserves - Other	245,350
Reserves - Playground	67,875
Reserves - Ponds	90,020
Reserves - Swimming Pools	267,119
Reserves - Swimming Pools (Expenses)	(13,440)
Subtotal	<u>1,352,497</u>

<b>Total Allocation of Available Funds</b>	<b><u>1,376,885</u></b>
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<b>Total Unassigned (undesignated) Cash</b>	<b><u>\$ 113,562</u></b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024

**REVENUES**

**Interest-Investments**

The District earns interest on the monthly average collected balance for their operating accounts.

**Room Rentals**

The District receives revenue from room rentals

**Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Developer**

The Developer is responsible for their portion of the property within the District.

**Special Assessments-Discounts**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Other Miscellaneous Revenues**

The District receives other revenue from vending machine sales and the HOA for picking up trash.

**EXPENDITURES**

**Administrative**

**P/R-Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending all of the meetings.

**Professional Services - Dissemination Agent**

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

**Professional Services-Engineering**

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

**Professional Services-Legal Services**

The District's Attorney provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024

**EXPENDITURES**

**Administrative** (continued)

**Professional Services-Management Consulting Services**

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

**Professional Services-Special Assessment**

This budget line is for preparation of the District's assessment roll.

**Auditing Services**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

**Insurance-General Liability**

The District's General Liability & Public Officials Liability Insurance policy is with EGIS. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

**Printing and Binding**

Copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

**Miscellaneous Services**

This includes monthly bank charges and other miscellaneous expenses that may be incurred during the year.

**Miscellaneous-Assessment Collection Costs**

The District reimburses the Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The budgeted amount for collection costs was based on a maximum of 2% of the anticipated assessment collections.

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024**EXPENDITURES****Administrative** (continued)**Office Supplies**

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

**Annual District Filing Fee**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**Field****Payroll-Part Time**

Payroll for part time employees utilized in the field for operations and maintenance of District assets.

**Payroll-Project Manager**

Payroll for project manager.

**Payroll-Part Time Club Supervisor**

Payroll for part time club supervisor.

**Payroll-Site Manager**

Payroll for site manager.

**FICA Taxes**

Payroll taxes for employees.

**Retirement Benefits**

Retirement Benefits for employees.

**Life and Health Insurance**

Health insurance for site manager.

**Workers' Compensation**

Workers' compensation for employees.

**Professional Services-Field Management**

This includes employees utilized in the field and office management of all District assets.

**Contracts-Janitorial Services**

Expenses incurred for cleaning services for the District.

**Contracts-Irrigation**

This includes repairs and maintenance of the irrigation system to ensure proper operation and adequate water for District plantings.

**Contracts-Security Service**

Expenses incurred for security services for the District.

**Contracts-Landscape**

The District currently has a contract with a landscape firm to provide landscaping services for the District.



**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024

**EXPENDITURES**

**Field** (continued)

**Contracts-Ponds**

The District currently has a contract with a lake management company to provide pond maintenance for the District

**Contracts-Pools**

The District currently has a contract with a pool company to provide pool maintenance for the District.

**Contracts-Pest control**

The District currently has a contract with a pest control firm to provide pest control services for the District.

**Communication-Mobile**

Mobile telephone expenses for field services.

**Communication-Telephone-Field**

Telephone and fax machine expenses for field services.

**Electricity-Streetlighting**

Streetlighting usage for District facilities and assets.

**Utility-Water**

Water irrigation usage for District facilities and assets.

**Utility-Refuse Removal**

Refuse removal for District facilities.

**Electricity-Fountain**

Electricity usage for District fountains.

**Rentals & Leases**

This includes the cost of renting an ice machine.

**Rental-Fitness Equipment**

This includes the cost of leasing fitness equipment

**R&M-Equipment**

This includes the cost to repair or replace equipment of the District.

**R&M-General**

The District periodically implements needed repairs to ensure maintenance of District assets.

**R&M-Electrical**

The District periodically implements needed electrical repairs to ensure maintenance of District assets.

**R&M-Gate**

The District periodically implements needed gate repairs to ensure maintenance of District assets.

**R&M-Irrigation**

This includes repairs and maintenance of the irrigation system to ensure proper operation and adequate water for District plantings.

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024**EXPENDITURES****Field** (continued)**R&M-Landscape Renovations**

This includes the cost to install any new landscapes within the District.

**R&M-Pest Control**

This includes periodic application of pesticides to District facilities to ensure a pest free, safe and healthy environment.

**R&M-Ponds**

This includes periodic repairs and maintenance of the District ponds.

**R&M-Pools**

This includes periodic repairs and maintenance of the District swimming pools.

**R&M-Plumbing**

This includes the cost to repair or replace plumbing of the District.

**R&M-Painting**

This includes the cost to paint assets of the District.

**R&M-Streetlights**

This includes the cost to repair or replace streetlights within the District.

**R&M-Street Signs**

This includes the cost to repair or replace signs within the District.

**Misc-Access Cards**

This includes the cost of access cards.

**Misc-Clubhouse Activities**

This includes the cost of holiday lighting within the District and other clubhouse activities.

**Misc-Holiday Lighting**

This includes the cost of holiday lighting within the District.

**Misc-Contingency**

The District will utilize contingency funds as needed for unforeseen and/or emergency expenditures.

**Misc-Web Hosting**

This includes the cost of website maintenance.

**Reserve-Clubhouse**

The District will set aside funds to ensure repair and/or replacement of the clubhouse.

**Reserve-Court Amenities**

The District will set aside funds to ensure repair and/or replacement of the court amenities.

**Reserve-Fences**

The District will set aside funds to ensure repair and/or replacement of the fences.

**TAMPA PALMS OPEN SPACE AND TRANSPORTATION**

Community Development District

**Budget Narrative**  
Fiscal Year 2024

**EXPENDITURES**

**Field** (continued)

**Reserve-Highwoods Streetlights**

The District will set aside funds to ensure repair and/or replacement of the Highwoods Streetlights.

**Reserve-Irrigation/Landscape**

The District will set aside funds to ensure repair and/or replacement of the irrigation system and landscape.

**Reserve-Playground**

The District will set aside funds to ensure repair and/or replacement of the playground.

**Reserve-Ponds**

The District will set aside funds to ensure repair and/or replacement of the ponds.

**Reserve-Swimming Pools**

The District will set aside funds to ensure repair and/or replacement of the swimming pools.

**Capital Outlay**

Budget for capital expenditure the District may incur.

**Tampa Palms Open Space and Transportation**  
**Community Development District**

**Supporting Budget Schedule**  
Fiscal Year 2024

Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023				
Product Designation	Units	FY 2024	General Fund FY 2023	Percent Change
<b>AREA 3</b>				
<b>RESIDENTIAL NEIGHBORHOODS</b>				
THE PROMANADE CONDOMINIUMS	240	\$173	\$79	118.75%
EMERALD POINTE TOWNHOMES	131	\$223	\$328	-32.13%
BUCKINGHAM AT TAMPA PALMS	105	\$223	\$328	-32.01%
TAMPA PALMS AREA 3 NEIGHBORHOOD	24	\$223	\$328	-31.95%
TUSCANY AT TAMPA PALMS	198	\$223	\$328	-32.08%
STAFFORD PLACE	118	\$223	\$328	-32.06%
COMPTON PLACE APARTMENTS (BY PARCEL)	384	\$23,559	\$31,047	-24.12%
EDGEWATER OAKS APARTMENTS (BY PARCEL)	402	\$24,632	\$56,007	-56.02%
38C - FUTURE APARTMENTS (Developer Off Roll)	220	\$13,536	\$26,161	-48.26%
38D - FUTURE APARTMENTS (Developer Off Roll)	374	\$22,912	\$49,023	-53.26%
<b>COMMERCIAL PARCELS</b>				
LA FITNESS	1	\$1,001	\$11,307	-91.15%
CHASE BANK	1	\$3,721	\$2,032	83.12%
MARKET SQUARE AT TAMPA PALMS	1	\$92,183	\$62,167	48.28%
RACE TRAC	1	\$15,482	\$3,630	326.50%
LOWES	1	\$35,366	\$18,498	91.19%
CVS/METRO CITY BANK	1	\$17,083	\$5,093	235.42%
VACANT GENERAL COMMERCIAL	1	\$166	\$3,630	-95.43%
36 - VACANT COMMERCIAL (Developer Off Roll)	1	\$10,556	\$6,532	61.60%
<b>AREA 6</b>				
<b>RESIDENTIAL NEIGHBORHOODS</b>				
Single Family	310	\$1,088	\$1,568	-30.62%
Enclave	280	\$743	\$211	251.92%
Marquis of Tampa Apartments	280	\$209	\$267	-21.53%
Equestrian Parc	384	\$238	\$15	1484.87%
Oasis at Highwoods Preserve Apartments	295	\$17	\$14	18.82%
<b>COMMERCIAL PARCELS</b>				
18251 Crain Nest Dr, - Vacant Commercial	1	\$222	\$1,369	-83.79%
Aldi Supermarket	1	\$2,899	\$700	314.16%
The Walk at Highlands Preserve	1	\$5,907	\$5,300	11.45%
Small Retail Strip Center - Mattress Firm	1	\$912	\$0	n/a
1801 Highlands Preserve Pkwy. - Multi-Story Office	1	\$378	\$2,500	-84.87%
Depository Trust & Clearing Corporation (DTCC)	1	\$2,150	\$3,295	-34.76%
Syniverse Technologies	1	\$2,477	\$2,806	-11.72%
Metropolitan Life Insurance Company	1	\$2,673	\$1,419	88.34%
18216 Crane Nest Dr. - Multi-Story Office	1	\$1,609	\$1,510	6.55%
National Veterans Disability Advocates	1	\$2,238	\$2,043	9.53%
Burns & Wilcox	1	\$989	\$2,635	-62.48%
Glory Days Grill	1	\$864	\$0	n/a
Floridacentral Credit Union	1	\$582	\$0	n/a
AMC Highwoods 20	1	\$674	\$5,461	-87.66%
Holiday Inn Express & Inn	1	\$724	\$784	-7.64%

<b>Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023</b>				
Product Designation	Units	FY 2024	General Fund FY 2023	Percent Change
<b>AREA 7</b>				
<b>RESIDENTIAL NEIGHBORHOODS</b>				
AUDUBON LANDING VILLAS	94	\$793	\$750	5.77%
DOVES LANDING ATTACHED VILLAS	82	\$793	\$750	5.73%
EAGLES LANDING	33	\$795	\$750	6.06%
THE ESTATES	296	\$797	\$750	6.25%
HAWKS LANDING	101	\$795	\$750	5.99%
LAKWOOD	90	\$794	\$750	5.81%
MALLARD'S LANDING	44	\$795	\$750	6.05%
THE PRESERVE	278	\$795	\$750	5.96%
PROMENADE TOWNHOMES	120	\$791	\$750	5.52%
STONE RIDGE TOWNHOMES	78	\$791	\$750	5.52%
WATERGRASS	178	\$794	\$750	5.84%
<b>COMMERCIAL PARCELS</b>				
METRO SELF STORAGE	1	\$477	\$7,809	-93.89%
TIRES PLUS	1	\$365	\$1,576	-76.86%
BANK OF AMERICA	1	\$2,127	\$1,411	50.71%
REGIONS BANK	1	\$1,549	\$1,576	-1.73%
MCDONALD'S	1	\$10,165	\$894	1037.05%
WENDY'S	1	\$297	\$750	-60.43%
PEBBLE CREEK ANIMAL HOSPITAL	1	\$321	\$1,254	-74.43%
THE SHOPPES AT PEBBLE CREEK	1	\$335	\$719	-53.46%
NEW TAMPA CENTER- PUBLIX	1	\$17,546	\$3,116	463.09%
MOBIL MART - 5 FUEL STATIONS	1	\$5,161	\$750	588.19%
WAL-MART	1	\$1,336	\$25,832	-94.83%
CVS	1	\$6,057	\$1,576	284.36%
		\$0		
<b>APARTMENTS/CONTINUING CARE/COMMUNITY PARCELS</b>				
PORTOFINO APARTMENTS	396	\$38	\$0	n/a
LEGACY AT HIGHWOODS PRESERVE	88	\$106	\$104	2.00%
18700 Highwoods Preserve* Non-Profit	1	\$8,714	\$6,730	29.47%