

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, May 16, 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 April 18, 2023 (P.2)
 - B. Approval of the March 2023 Financial Report (P. 5)
- 4. Staff Reports**
 - A. Engineer's Report
 - i. Roadways within TPOST CDD/City of Tampa Records Center: Reference # T050103-041923 (P. 18)
 - B. Attorney's Report
 - C. Manager's Report
 - i. Report on Number of Registered Voters (7,037) (P. 21)
 - ii. Presentation of Proposed Budget for Fiscal Year 2024 (P. 22)
 - iii. Consideration of Resolution 2023-04, Approving the Proposed Budget and Setting the Public Hearing (P. 42)
 - D. Club Manager's Report
- 5. Supervisor Requests/New Business**
- 6. Public Comments (3) Minute Time Limit**
- 7. Adjournment**

The next Meeting is scheduled for Tuesday, June 20, 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, April 18, 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
Jay Krause	Vice Chairman
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. All Supervisors were present.

SECOND ORDER OF BUSINESS

Public Comments (3) Minute Time Limit

None.

THIRD ORDER OF BUSINESS

Consent Agenda

- A. Approval of the Minutes of the March 21, 2023**
- B. Approval of the February 2023 Financial Report**
- C. Acceptance of the First Quarter Website Audit for Fiscal Year 2023**
- D. Approval of Engineering Change Order #2023-1**
- E. Ratification of Northside Engineering Inc. for Civil Engineering on 2 Pickleball Courts**

On MOTION by Ms. Black, seconded by Mr. Pfister, with all in favor, the Consent Agenda, comprised of the Minutes of the March 21, 2023 Meeting, the February 2023 Financial Report, the First Quarter Website Audit for Fiscal Year 2023, the Engineering Change Order #2023-1 and the Northside Engineering Inc. for Civil Engineering on 2 Pickleball Courts was approved as presented. 5-0

FOURTH ORDER OF BUSINESS 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

On MOTION by Mr. Lennon, seconded by Mr. van Rooyen, with all in favor, to suspend the meeting and open the Public Hearing was approved. 5-0

- i. Area 7 West Meadows Community Club Pool, Park, and Gym Rules**
- ii. Area 7 West Meadows Community Club Clubhouse Fees**
The Proposed Amendments to the District’s Policies & Procedures Governing the Operations of the District and Rules Related to Procedures & Fees was discussed.

On MOTION by Mr. van Rooyen, seconded by Mr. Lennon, with all in favor, to close the Public Hearing and resume the Regular Meeting was approved. 5-0

B. Consideration of Resolution 2023-03, Adopting Said Amendments

On MOTION by Mr. van Rooyen, seconded by Mr. Lennon, with all in favor, Resolution 2023-03, Adopting Said Amendments was adopted. 5-0

FIFTH ORDER OF BUSINESS Staff Reports

A. Engineer’s Report

The Board requested the District Engineer to produce a template letter for residents to use to send a request to the city to have the roads fixed.

B. Attorney’s Report

None.

C. Manager’s Report

i. Presentation of the Fiscal Year 2024 Proposed Budget

The Board requested the accountant add \$150,000 over the next 2 years for outdoor exercise stations and create a Capital Outlay line in the budget for this.

D. Club Manager’s Report

Mr. Benson presented his report.

SIXTH ORDER OF BUSINESS Supervisor Requests/New Business

Mr. Lennon requested a sign showing vehicle speed on Highwoods Preserve. Mr. Benson is to check into the cost.

Mr. Krause requested that the Stafford Oaks Ponds be added to the pond report.

Ms. Black requested that Mr. Vega stay as the District Manager. The Board is to discuss changing their meeting time in order to accommodate this.

SEVENTH ORDER OF BUSINESS Public Comments (3) Minute Time Limit

Audience comments was received.

EIGHTH ORDER OF BUSINESS Adjournment

There being no further business,

On MOTION by Mr. van Rooyen, seconded by Mr. Pfister, with all in favor, the meeting was adjourned. 5-0

Mark Vega
Secretary

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

Financial Report

March 31, 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)

March 31, 2023

Balance Sheet
March 31, 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>
<u>ASSETS</u>					
Cash - Checking Account	\$ 494,296	\$ -	\$ -	\$ -	\$ 494,296
Due From Other Funds	-	1,770,583	1,200,727	1,862,729	4,834,039
Investments:					
Money Market Account	4,391,745	-	-	-	4,391,745
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
TOTAL ASSETS	\$ 4,886,041	\$ 1,775,665	\$ 1,221,835	\$ 1,895,689	\$ 9,779,230
<u>LIABILITIES</u>					
Accounts Payable	\$ 2,242	\$ 36,875	\$ 27,199	\$ 33,249	\$ 99,565
Deposits	-	-	366	14,746	15,112
Due To Other Funds	4,834,039	-	-	-	4,834,039
TOTAL LIABILITIES	4,836,281	36,875	27,565	47,995	4,948,716
<u>FUND BALANCES</u>					
Nonspendable:					
Deposits	-	5,082	20,523	32,960	58,565
Assigned to:					
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
Unassigned:	49,760	1,213,649	626,835	820,962	2,711,206
TOTAL FUND BALANCES	\$ 49,760	\$ 1,738,790	\$ 1,194,270	\$ 1,847,694	\$ 4,830,514
TOTAL LIABILITIES & FUND BALANCES	\$ 4,886,041	\$ 1,775,665	\$ 1,221,835	\$ 1,895,689	\$ 9,779,230

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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>
REVENUES					
Interest - Investments	\$ 4,100	\$ 2,050	\$ 30,816	\$ 28,766	751.61%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	344,921	344,921	333,044	(11,877)	96.56%
Special Assmnts- Developer	135,483	-	-	-	0.00%
Special Assmnts- Discounts	(13,797)	(13,797)	(13,091)	706	94.88%
Other Miscellaneous Revenues	-	-	2,614	2,614	0.00%
TOTAL REVENUES	470,707	333,174	353,659	20,485	75.13%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	4,000	2,067	1,933	25.84%
FICA Taxes	612	306	158	148	25.82%
ProfServ-Engineering	18,000	9,000	495	8,505	2.75%
ProfServ-Legal Services	2,000	1,000	292	708	14.60%
ProfServ-Mgmt Consulting	38,983	19,491	19,491	-	50.00%
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	83	73	10	44.24%
Insurance - General Liability	13,007	9,756	14,596	(4,840)	112.22%
Printing and Binding	100	50	6	44	6.00%
Legal Advertising	1,500	750	543	207	36.20%
Miscellaneous Services	500	250	324	(74)	64.80%
Misc-Assessment Collection Cost	6,898	6,898	6,399	499	92.77%
Office Supplies	75	38	-	38	0.00%
Annual District Filing Fee	54	54	54	-	100.00%
Total Administration	110,172	69,958	53,283	16,675	48.36%
Field					
Florida Retirement System	6,667	3,333	2,532	801	37.98%
ProfServ-Field Management	11,256	5,628	5,517	111	49.01%
Contracts-Landscape	133,164	66,582	64,733	1,849	48.61%
Electricity - Streetlights	134,000	67,000	68,106	(1,106)	50.83%
R&M-Irrigation	13,948	6,974	8,377	(1,403)	60.06%
R&M-Landscape Renovations	8,000	4,000	22,890	(18,890)	286.13%
R&M-Ponds	10,000	5,000	7,855	(2,855)	78.55%
Holiday Decoration	10,000	5,000	6,500	(1,500)	65.00%
Misc-Contingency	21,000	10,500	27,000	(16,500)	128.57%
Op Supplies - General	2,500	1,250	3,188	(1,938)	127.52%
Reserve - Ponds	10,000	10,000	-	10,000	0.00%
Total Field	360,535	185,267	216,698	(31,431)	60.10%
TOTAL EXPENDITURES	470,707	255,225	269,981	(14,756)	57.36%

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending March 31, 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	-	77,949	83,678	5,729	0.00%
Net change in fund balance	\$ -	\$ 77,949	\$ 83,678	\$ 5,729	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,655,112	1,655,112	1,655,112		
FUND BALANCE, ENDING	\$ 1,655,112	\$ 1,733,061	\$ 1,738,790		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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>
<u>REVENUES</u>					
Interest - Investments	\$ 1,000	\$ 500	\$ 20,537	\$ 20,037	2053.70%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	667,675	667,675	642,166	(25,509)	96.18%
Special Assmnts- Discounts	(26,707)	(26,707)	(25,242)	1,465	94.51%
Other Miscellaneous Revenues	-	-	2,614	2,614	0.00%
TOTAL REVENUES	641,968	641,468	640,351	(1,117)	99.75%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	8,000	4,000	2,067	1,933	25.84%
FICA Taxes	612	306	158	148	25.82%
ProfServ-Engineering	5,000	2,500	374	2,126	7.48%
ProfServ-Legal Services	2,500	1,250	274	976	10.96%
ProfServ-Mgmt Consulting	29,700	14,850	14,850	-	50.00%
ProfServ-Special Assessment	5,986	5,986	5,986	-	100.00%
Auditing Services	3,500	3,500	-	3,500	0.00%
Postage and Freight	150	75	55	20	36.67%
Insurance - General Liability	13,006	9,755	11,702	(1,947)	89.97%
Printing and Binding	75	38	4	34	5.33%
Legal Advertising	750	375	410	(35)	54.67%
Miscellaneous Services	1,000	500	306	194	30.60%
Misc-Assessment Collection Cost	13,354	11,128	12,338	(1,210)	92.39%
Office Supplies	99	50	-	50	0.00%
Annual District Filing Fee	41	41	41	-	100.00%
Total Administration	83,773	54,354	48,565	5,789	57.97%
<u>Field</u>					
Payroll-Pool Monitors	10,000	5,000	3,683	1,317	36.83%
FICA Taxes	765	383	282	101	36.86%
Florida Retirement System	6,667	3,333	2,532	801	37.98%
ProfServ-Field Management	11,137	5,568	5,517	51	49.54%
Contracts-Landscape	106,315	53,157	47,740	5,417	44.90%
Communication - Telephone	2,000	1,000	1,266	(266)	63.30%
Electricity - Streetlights	137,300	68,650	80,220	(11,570)	58.43%
Utility - Water	6,800	3,400	8,747	(5,347)	128.63%
Electricity - Fountain	1,500	750	-	750	0.00%
R&M-Court Maintenance	30,000	15,000	-	15,000	0.00%
R&M-Irrigation	20,000	10,000	28,683	(18,683)	143.42%
R&M-Landscape Renovations	35,000	17,500	13,751	3,749	39.29%
R&M-Ponds	14,568	7,284	7,921	(637)	54.37%
R&M-Pools	8,000	4,000	4,540	(540)	56.75%
R&M-Streetlights	7,500	3,750	3,057	693	40.76%
Misc-Holiday Lighting	5,000	2,500	7,000	(4,500)	140.00%
Misc-Contingency	71,081	35,540	43,029	(7,489)	60.54%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Op Supplies - General	4,000	2,000	6,760	(4,760)	169.00%
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	6,882	5,140	57.25%
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%
Total Field	558,195	319,377	316,065	3,312	56.62%
TOTAL EXPENDITURES	641,968	373,731	364,630	9,101	56.80%
Excess (deficiency) of revenues					
Over (under) expenditures	-	267,737	275,721	7,984	0.00%
Net change in fund balance	\$ -	\$ 267,737	\$ 275,721	\$ 7,984	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	918,549	918,549	918,549		
FUND BALANCE, ENDING	\$ 918,549	\$ 1,186,286	\$ 1,194,270		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 1,800	\$ 900	\$ 20,536	\$ 19,636	1140.89%
Room Rentals	5,000	2,500	3,412	912	68.24%
Interest - Tax Collector	-	-	276	276	0.00%
Special Assmnts- Tax Collector	1,139,060	1,139,060	1,096,717	(42,343)	96.28%
Special Assmnts- Discounts	(45,562)	(45,562)	(43,110)	2,452	94.62%
Other Miscellaneous Revenues	3,800	1,900	3,702	1,802	97.42%
Access Cards	1,000	500	63	(437)	6.30%
TOTAL REVENUES	1,105,098	1,099,298	1,081,596	(17,702)	97.87%

EXPENDITURES

Administration

P/R-Board of Supervisors	8,000	4,000	2,067	1,933	25.84%
FICA Taxes	612	306	158	148	25.82%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	6,000	3,000	733	2,267	12.22%
ProfServ-Legal Services	3,000	1,500	334	1,166	11.13%
ProfServ-Mgmt Consulting	57,311	28,656	28,656	-	50.00%
ProfServ-Special Assessment	11,631	11,631	11,631	-	100.00%
Auditing Services	5,035	2,517	-	2,517	0.00%
Postage and Freight	450	225	109	116	24.22%
Insurance - General Liability	17,077	12,808	20,297	(7,489)	118.86%
Printing and Binding	200	100	9	91	4.50%
Legal Advertising	1,000	500	805	(305)	80.50%
Miscellaneous Services	500	250	360	(110)	72.00%
Misc-Assessment Collection Cost	22,781	22,781	21,072	1,709	92.50%
Office Supplies	250	125	-	125	0.00%
Annual District Filing Fee	80	80	80	-	100.00%
Total Administration	134,927	89,479	86,311	3,168	63.97%

Field

Payroll-Part Time	90,000	45,000	49,856	(4,856)	55.40%
Payroll-Part Time Club Suprvsr	40,000	20,000	21,094	(1,094)	52.74%
Payroll-Site Manager	78,786	39,393	38,485	908	48.85%
FICA Taxes	15,972	7,986	9,337	(1,351)	58.46%
Florida Retirement System	6,667	3,333	2,532	801	37.98%
Life and Health Insurance	10,500	5,250	5,275	(25)	50.24%
Workers' Compensation	9,038	4,519	5,600	(1,081)	61.96%
Contracts-Security Services	3,750	1,875	2,086	(211)	55.63%
Contracts-Landscape	42,345	21,173	24,760	(3,587)	58.47%
Contracts-Irrigation	6,600	3,300	-	3,300	0.00%
Contracts-Pools	20,100	10,050	8,575	1,475	42.66%
Contracts-Lakes	4,500	2,250	-	2,250	0.00%
Contracts-Pest Control	965	483	-	483	0.00%
Communication - Mobile	1,200	600	-	600	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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	2,274	2,817	(543)	61.94%
Electricity - Streetlights	245,000	122,500	149,760	(27,260)	61.13%
Utility - Water	28,000	14,000	19,469	(5,469)	69.53%
Utility - Refuse Removal	12,000	6,000	990	5,010	8.25%
Electricity - Fountain	3,500	1,750	3,041	(1,291)	86.89%
Rentals & Leases	9,420	4,710	4,944	(234)	52.48%
R&M-General	25,000	12,500	8,214	4,286	32.86%
R&M-Court Maintenance	10,500	5,250	1,912	3,338	18.21%
R&M-Electrical	9,500	4,750	187	4,563	1.97%
R&M-Gate	2,000	1,000	1,226	(226)	61.30%
R&M-Irrigation	4,500	2,250	3,343	(1,093)	74.29%
R&M-Landscape Renovations	14,000	7,000	12,275	(5,275)	87.68%
R&M-Pest Control	100	50	576	(526)	576.00%
R&M-Ponds	4,236	2,118	2,580	(462)	60.91%
R&M-Pools	15,000	7,500	1,525	5,975	10.17%
R&M-Plumbing	2,500	1,250	2,013	(763)	80.52%
R&M-Painting	9,000	4,500	-	4,500	0.00%
Misc-Access Cards	2,500	1,250	1,180	70	47.20%
Misc-Holiday Lighting	4,000	2,000	3,800	(1,800)	95.00%
Special Events	10,000	5,000	8,825	(3,825)	88.25%
Misc-Clubhouse Activities	4,000	2,000	-	2,000	0.00%
Misc-Contingency	8,548	4,274	18,295	(14,021)	214.03%
Misc-Web Hosting	650	325	-	325	0.00%
Cleaning Supplies	2,500	1,250	3,144	(1,894)	125.76%
Op Supplies - General	13,500	6,750	5,032	1,718	37.27%
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%
Total Field	970,171	582,709	449,276	133,433	46.31%
TOTAL EXPENDITURES	1,105,098	672,188	535,587	136,601	48.47%
Excess (deficiency) of revenues Over (under) expenditures	-	427,110	546,009	118,899	0.00%
Net change in fund balance	\$ -	\$ 427,110	\$ 546,009	\$ 118,899	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	1,301,685	1,301,685	1,301,685		
FUND BALANCE, ENDING	\$ 1,301,685	\$ 1,728,795	\$ 1,847,694		

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

Supporting Schedules

March 31, 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
03/03/23	\$ 15,153	\$ 158	\$ 309	\$ 15,620	\$ 2,511	\$ 4,841	\$ 8,268
TOTAL	\$ 1,950,672	\$ 81,444	\$ 39,810	\$ 2,071,926	\$ 333,044	\$ 642,166	\$ 1,096,716

% COLLECTED	96%	96%	96%	96%
TOTAL OUTSTANDING	\$ 82,321	\$ 13,232	\$ 25,514	\$ 43,575

**Cash and Investment Report
3/31/2023**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>	
Checking Account - Operating	Valley National	4.25%	n/a	\$ 494,296	*
		Subtotal		<u>\$ 494,296</u>	
Money Market Account	Bank United	4.00%	n/a	4,391,745	*
		Subtotal		<u>\$ 4,391,745</u>	
		Total		<u><u>\$ 4,886,041</u></u>	

* Notes: Valley National Bank and BankUnited Money Market's interests will be increased in April to 4.50%.

From: City of Tampa <cityoftampa@govqa.us>
Sent: Monday, May 8, 2023 2:09 PM
To: Stewart, Tonja <Tonja.Stewart@stantec.com>
Subject: City of Tampa Records Center: Reference #:: T050103-041923

Dear Tonja Stewart,

On April 19, 2023 the City of Tampa received a public records request in which you requested the following:

Reference #: T050103-041923

Records Requested: *Good afternoon, I met with stormwater professionals to discuss storm sewer systems within the CDD, and they gave me your contact information to discuss roadways within the boundary of the District. I've attached a map of the CDD, and most of the roads within the boundary are owned by the City of Tampa.*

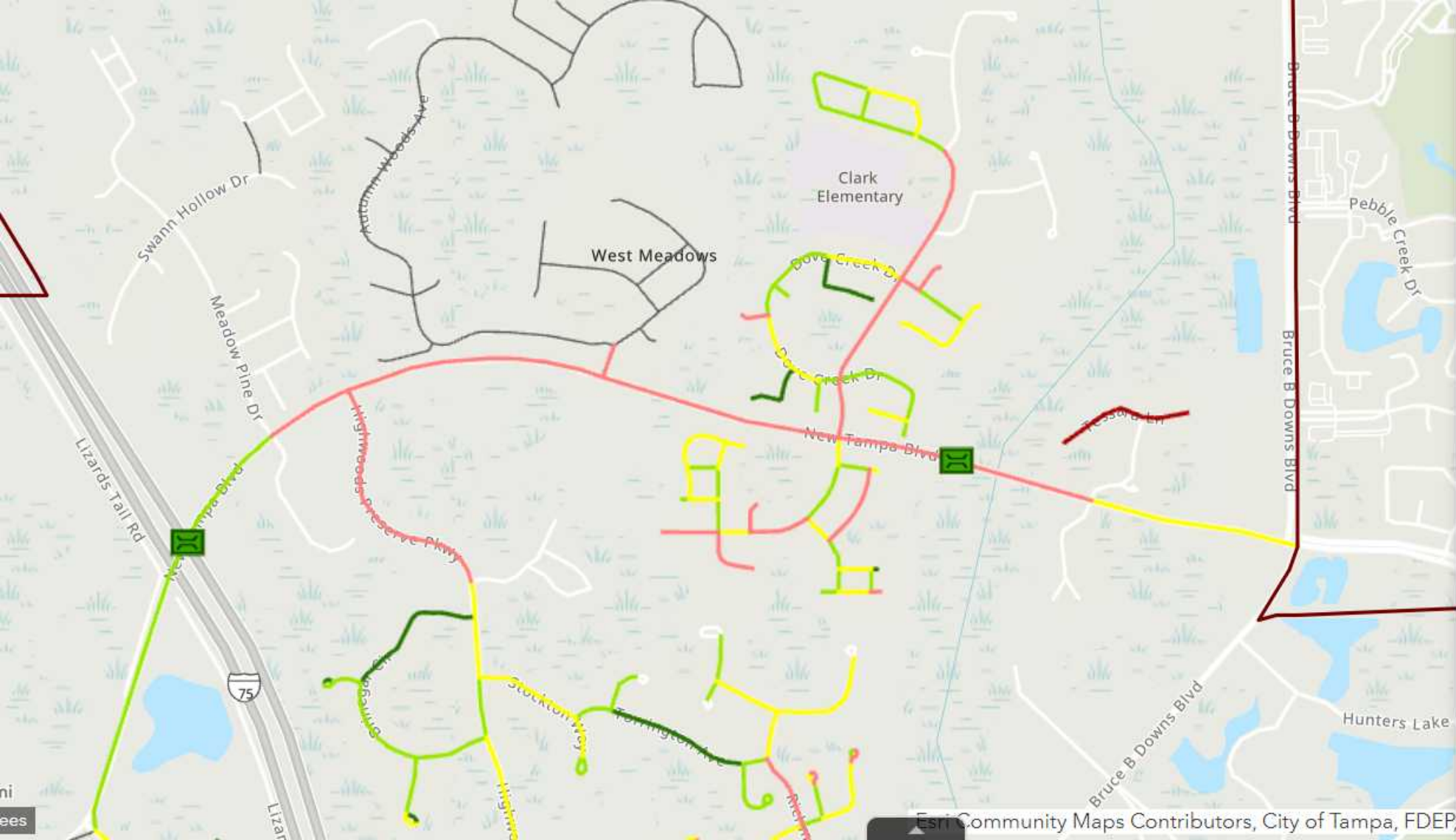
Is there any information available regarding any studies on the roadway conditions and long term management and maintenance?

The City of Tampa has reviewed its files and located responsive records to your request. We have attached our maps regarding the pavement conditions of the area in question - per our transportation engineering team they are "not aware of any existing roadway condition or long range mgmt studies in this area."

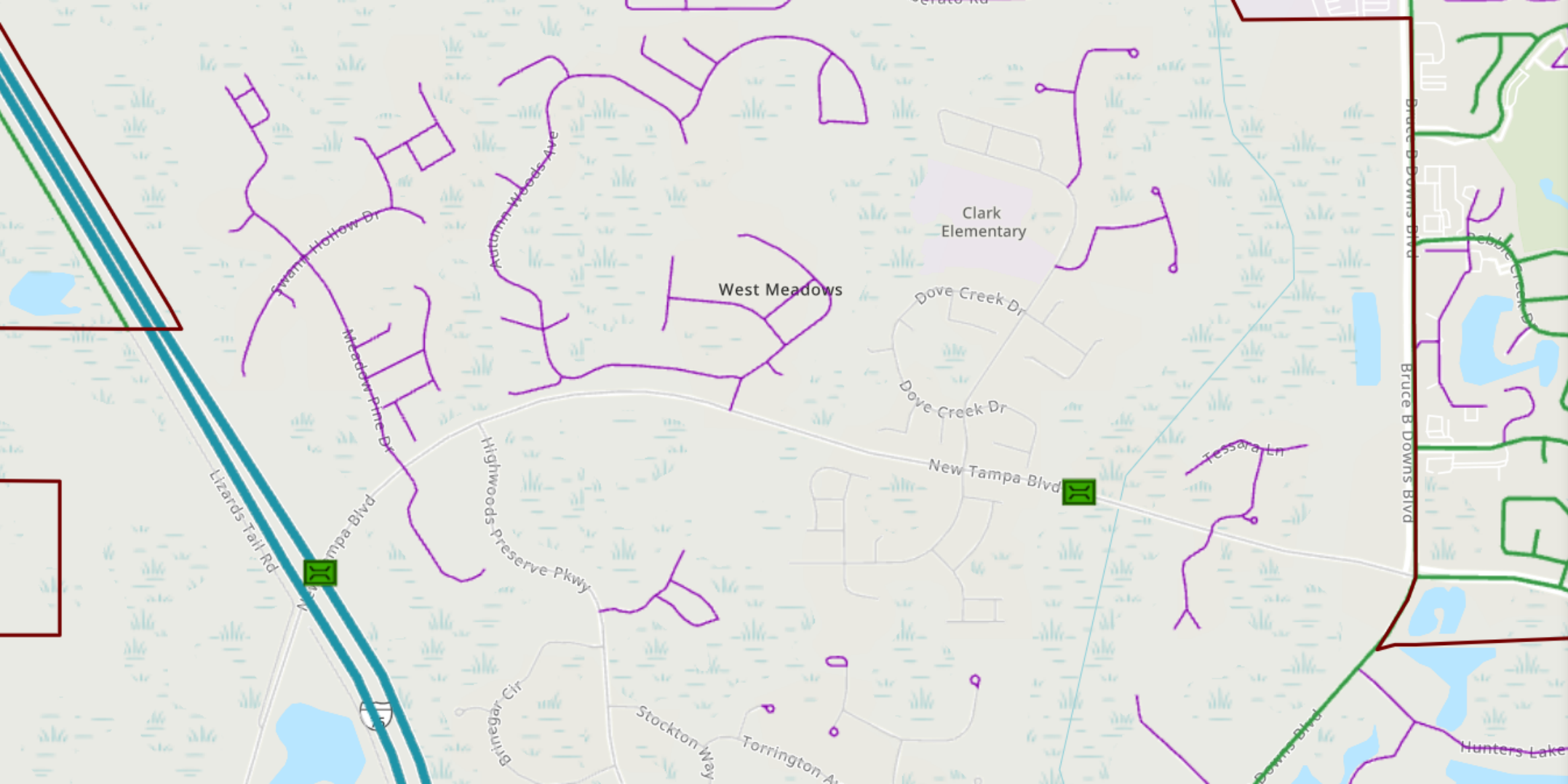
Please log in to the [City of Tampa Public Records Center](#) to retrieve the records.

Sincerely,

City of Tampa



- Speed Limit MPH ...
- Truck Routes ...
- Pavement Type ...
- Pavement Condition ...
- Data Not Collected
- Good (86-100)
- Satisfactory (71-85)
- Fair (56-70)
- Poor/Very Poor (26-55)
- Serious/Failed (0-25)
- Seawalls ...
- Reference Drawings ...
- Micro Mobility Zones ...
- High Injury Network ...
- Stop Sign Network ...



- Roadways
- Functional Classification
- Maintained By
 - FDOT
 - Hillsborough County
 - Expressway Authority
 - Aviation Authority
 - Private**
 - Tampa
- Speed Limit MPH
- Truck Routes
- Pavement Type
- Pavement Condition
 - Data Not Collected
 - Good (86-100)
 - Satisfactory (71-85)



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

Agenda Page 21
GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 21, 2023

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2023, listed below.

Community Development District	Number of Registered Electors
Tampa Palms Open Space & Transportation	7037

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@votehillsborough.gov.

Respectfully,

Enjoli White
Senior Candidate Services Manager



TAMPA PALMS OPEN SPACE AND TRANSPORTATION
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2024

Version 2-Proposed Budget
(Printed on 05/04/2023 8:30am)

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 MAR - 2023	APR- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 4,562	\$ 10,971	\$ 4,100	\$ 30,816	61,632	\$ 92,448	\$ 12,032
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	339,734	346,276	344,921	333,044	11,877	344,921	401,083
Special Assmnts- Developer	133,528	135,483	135,483	-	135,483	135,483	48,237
Special Assmnts- Delinquent	-	589	-	-	-	-	-
Special Assmnts- Discounts	(12,542)	(12,479)	(13,797)	(13,091)	(706)	(13,797)	(16,043)
Other Miscellaneous Revenues	-	250	-	2,614	-	2,614	-
TOTAL REVENUES	465,297	481,095	470,707	353,659	208,286	561,945	445,309
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	7,200	7,000	8,000	2,067	5,933	8,000	8,000
FICA Taxes	551	536	612	158	454	612	612
ProfServ-Engineering	898	17,617	18,000	495	1,500	1,995	12,000
ProfServ-Legal Services	169	1,217	2,000	292	1,708	2,000	12,000
ProfServ-Mgmt Consulting	36,696	37,786	38,983	19,491	19,492	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	73	92	165	165
Insurance - General Liability	12,403	12,400	13,007	14,596	-	14,596	16,056
Printing and Binding	9	3	100	6	94	100	100
Legal Advertising	1,403	7,031	1,500	543	957	1,500	1,500
Miscellaneous Services	1,250	556	500	324	176	500	500
Misc-Assessment Collection Cost	3,863	4,178	6,898	6,399	238	6,637	8,022
Office Supplies	-	-	75	-	75	75	75
Annual District Filing Fee	54	54	54	54	-	54	54
Total Administrative	74,290	97,975	110,172	53,283	42,211	95,494	112,892
<i>Field</i>							
Florida Retirement System	3,538	4,818	6,667	2,532	4,135	6,667	6,667
ProfServ-Field Management	10,609	10,609	11,256	5,517	5,739	11,256	12,000
Contracts-Landscape	123,300	124,328	133,164	64,733	68,431	133,164	139,822
Contracts-Ponds	-	-	-	-	-	-	8,980
Electricity - Streetlights	105,590	120,714	134,000	68,106	65,894	134,000	134,000
R&M-General	15,000	-	-	-	-	-	-
R&M-Irrigation	7,421	17,235	13,948	8,377	5,571	13,948	13,948
R&M-Landscape Renovations	8,708	540	8,000	22,890	12,000	34,890	8,000
R&M-Ponds	9,370	12,401	10,000	7,855	15,710	23,565	-
Holiday Decoration	5,500	5,500	10,000	6,500	-	6,500	6,500
Misc-Contingency	17,931	24,065	21,000	27,000	27,000	54,000	-
Op Supplies - General	2,551	6,063	2,500	3,188	6,376	9,564	2,500
Reserve - Ponds	5,262	-	10,000	-	-	-	-
Total Field	314,780	326,273	362,035	216,698	210,856	427,554	332,417
TOTAL EXPENDITURES	389,070	424,248	472,207	269,981	253,067	523,048	445,309
Excess (deficiency) of revenues							
Over (under) expenditures	76,227	56,847	-	83,678	(44,781)	38,897	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	76,227	56,847	-	83,677	(44,781)	38,897	-
FUND BALANCE, BEGINNING	1,522,037	1,598,264	1,655,110	1,655,110	-	1,655,110	1,694,007
FUND BALANCE, ENDING	\$ 1,598,264	\$ 1,655,110	\$ 1,655,110	\$ 1,738,787	\$ (44,781)	\$ 1,694,007	\$ 1,694,007

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,694,007
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/2024	1,694,007

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	111,327 ⁽¹⁾
Reserves - Other	<u>417,382 ⁽²⁾</u>
Subtotal	<u>528,709</u>

Total Allocation of Available Funds	537,674
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Total Unassigned (undesignated) Cash	<u>\$ 1,156,332</u>
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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	APR-	PROJECTED	BUDGET
			FY 2023	MAR - 2023	SEP - 2023	FY 2023	FY 2024
REVENUES							
Interest - Investments	\$ 1,482	\$ 4,175	\$ 1,000	\$ 20,537	\$ 41,074	\$ 61,611	\$ 20,310
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	614,776	667,680	667,675	642,166	25,509	667,675	676,985
Special Assmnts- Delinquent	-	1,137	-	-	-	-	-
Special Assmnts- Discounts	(22,695)	(24,063)	(26,707)	(25,242)	(1,465)	(26,707)	(27,079)
Other Miscellaneous Revenues	6,588	250	-	2,614	-	2,614	-
TOTAL REVENUES	600,166	649,184	641,968	640,351	65,118	705,469	670,215
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	7,200	7,000	8,000	2,067	5,933	8,000	8,000
FICA Taxes	551	536	612	158	454	612	612
ProfServ-Engineering	678	11,882	5,000	374	4,626	5,000	5,000
ProfServ-Legal Services	138	950	2,500	274	2,226	2,500	2,500
ProfServ-Mgmt Consulting	27,715	28,538	29,700	14,850	14,850	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	55	95	150	150
Insurance - General Liability	12,403	9,365	13,006	11,702	-	11,702	14,307
Printing and Binding	7	2	75	4	64	68	75
Legal Advertising	1,060	2,277	750	410	340	750	750
Miscellaneous Services	-	924	1,000	306	1,000	1,306	1,000
Misc-Assessment Collection Cost	7,045	7,814	13,354	12,338	510	12,848	13,540
Office Supplies	-	-	99	-	99	99	99
Annual District Filing Fee	41	41	41	41	-	41	41
Total Administrative	63,304	76,063	83,773	48,565	33,697	82,262	86,749
<i>Field</i>							
Payroll-Pool Monitors	6,381	7,374	10,000	3,683	6,317	10,000	10,000
FICA Taxes	488	561	765	282	483	765	765
Florida Retirement System	3,083	4,818	6,667	2,532	4,135	6,667	6,667
ProfServ-Field Management	10,609	10,609	11,137	5,517	5,620	11,137	15,592
Contracts-Landscape	98,440	99,260	106,315	47,740	58,575	106,315	114,820
Communication - Telephone	2,074	2,159	2,000	1,266	734	2,000	2,000
Electricity - Streetlights	132,490	149,174	137,300	80,220	80,220	160,440	162,500
Utility - Water	6,279	8,560	6,800	8,747	8,747	17,494	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	-	-	-	-	-	30,000
R&M-Irrigation	6,242	13,043	20,000	28,683	28,683	57,366	20,000
R&M-Landscape Renovations	4,750	37,568	35,000	13,751	13,751	27,502	35,000
R&M-Ponds	14,969	15,418	14,568	7,921	6,647	14,568	14,568
R&M-Pools	7,540	7,125	8,000	4,540	3,460	8,000	8,400
R&M-Streetlights	1,391	429	7,500	3,057	3,057	6,114	-
Misc-Holiday Lighting	4,500	7,000	5,000	7,000	-	7,000	5,000
Misc-Contingency	29,678	84,028	71,081	43,029	28,052	71,081	71,080
Op Supplies - General	4,443	8,517	4,000	6,760	13,520	20,280	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	APR-	PROJECTED	BUDGET
			FY 2023	MAR - 2023	SEP - 2023	FY 2023	FY 2024
Reserve - Court Amenities	-	-	10,034	28,675	-	28,675	10,034
Reserve - Fences	-	-	8,937	-	-	-	8,937
Reserve - Irrigation/Landscape	-	-	2,594	15,780	-	15,780	2,594
Reserve - Monuments/Signage	-	8,458	12,022	6,882	-	6,882	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
Total Field	349,094	464,475	558,195	316,065	293,501	609,566	583,466
TOTAL EXPENDITURES	412,398	540,538	641,968	364,630	327,198	691,828	670,215
Excess (deficiency) of revenues							
Over (under) expenditures	187,768	108,646	-	275,718	(262,080)	13,641	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	187,768	108,646	-	275,718	(262,080)	13,641	-
FUND BALANCE, BEGINNING	622,139	809,907	918,553	809,905	-	809,905	823,546
FUND BALANCE, ENDING	\$ 809,907	\$ 918,553	\$ 918,553	\$ 1,085,623	\$ (262,080)	\$ 823,546	\$ 823,546

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 823,546
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	63,574
Total Funds Available (Estimated) - 9/30/2024	887,120

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 ⁽¹⁾
Reserves - Clubhouse/Cabana	4,770
Reserves - Court Amenities	63,475
Reserves - Court Amenities (Expenses)	(28,675)
Reserves - Fences	77,154
Reserves - Irrigation/Landscape	21,840
Reserves - Irrigation/Landscape (Expenses)	(15,780)
Reserves - Monuments/Signage	68,980
Reserves - Monuments/Signage (Expenses)	(6,882)
Reserves - Parking Lot	28,970
Reserves - Ponds	20,422
Reserves - Swimming Pools	7,492
Reserves - Other	108,580
Subtotal	<u>502,006</u>

Total Allocation of Available Funds	523,846
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Total Unassigned (undesignated) Cash	\$ <u>363,273</u>
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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	APR-	PROJECTED	BUDGET
			FY 2023	MAR - 2023	SEP - 2023	FY 2023	FY 2024
REVENUES							
Interest - Investments	\$ 2,121	\$ 4,431	\$ 1,800	\$ 20,536	\$ 41,072	\$ 61,608	\$ 34,243
Room Rentals	4,215	6,290	5,000	3,412	1,588	5,000	5,000
Interest - Tax Collector	15	5	-	276	-	276	-
Special Assmnts- Tax Collector	1,105,731	1,140,291	1,139,060	1,096,717	42,343	1,139,060	1,141,421
Special Assmnts- Delinquent	-	2,019	-	-	-	-	-
Special Assmnts- Discounts	(40,820)	(41,095)	(45,562)	(43,110)	(2,452)	(45,562)	(45,657)
Other Miscellaneous Revenues	3,631	5,527	3,800	3,702	98	3,800	3,800
Access Cards	1,034	1,269	1,000	63	937	1,000	1,000
TOTAL REVENUES	1,075,927	1,118,737	1,105,098	1,081,596	83,586	1,165,182	1,139,807
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	7,204	7,000	8,000	2,067	5,933	8,000	8,000
FICA Taxes	551	536	612	158	454	612	612
ProfServ-Dissemination Agent	-	-	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	1,330	25,200	6,000	733	5,267	6,000	6,000
ProfServ-Legal Services	233	1,750	3,000	334	2,666	3,000	3,000
ProfServ-Mgmt Consulting	54,385	56,000	57,311	28,656	28,655	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	109	341	450	450
Insurance - General Liability	12,403	18,377	17,077	20,297	-	20,297	22,327
Printing and Binding	14	4	200	9	191	200	200
Legal Advertising	2,079	451	1,000	805	195	1,000	1,000
Miscellaneous Services	1,250	39	500	360	140	500	500
Misc-Assessment Collection Cost	12,585	13,399	22,781	21,072	847	21,919	22,828
Office Supplies	-	-	250	-	250	250	250
Annual District Filing Fee	80	80	80	80	-	80	80
Total Administrative	105,350	135,647	134,927	86,311	50,974	137,285	143,107
<i>Field</i>							
Payroll-Part Time	79,245	104,396	90,000	49,856	40,144	90,000	120,000
Payroll-Part Time Club Suprvsr	40,211	43,178	40,000	21,094	18,906	40,000	60,700
Payroll-Site Manager	70,932	73,067	78,786	38,485	40,301	78,786	81,500
Payroll-Pool Monitors	-	184	-	-	-	-	-
FICA Taxes	16,034	17,611	15,972	9,337	7,600	16,937	20,058
Florida Retirement System	3,715	4,818	6,667	2,532	4,135	6,667	6,667
Life and Health Insurance	8,640	8,598	10,500	5,275	5,225	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	24,760	17,585	42,345	44,590
Contracts-Irrigation	-	-	6,600	-	6,600	6,600	6,600
Contracts-Pools	21,045	19,745	20,100	8,575	11,525	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	2,817	1,731	4,548	4,548
Electricity - Streetlights	246,968	282,275	245,000	158,093	112,000	270,093	320,000
Utility - Water	23,256	24,032	28,000	19,469	8,531	28,000	30,000
Utility - Refuse Removal	17,082	6,588	12,000	990	11,010	2,010	2,100
Electricity - Fountain	3,176	4,531	3,500	-	3,500	3,500	3,500
Rentals & Leases	9,420	9,771	9,420	4,944	4,476	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	APR-	PROJECTED	BUDGET
			FY 2023	MAR - 2023	SEP - 2023	FY 2023	FY 2024
R&M-General	21,193	17,287	25,000	8,214	8,500	16,714	25,000
R&M-Court Maintenance	5,566	9,298	10,500	1,912	8,588	10,500	10,500
R&M-Electrical	9,249	4,037	9,500	187	7,500	7,687	9,500
R&M-Gate	-	-	2,000	1,226	774	2,000	2,000
R&M-Irrigation	3,059	7,683	4,500	3,343	1,157	4,500	4,500
R&M-Landscape Renovations	10,453	10,565	14,000	12,275	12,500	22,275	30,000
R&M-Pest Control	-	-	100	576	1,152	1,728	100
R&M-Ponds	4,236	4,335	4,236	2,580	1,656	4,236	4,236
R&M-Pools	6,470	13,356	15,000	1,525	10,000	11,525	15,000
R&M-Plumbing	2,946	4,601	2,500	2,013	4,026	6,039	2,500
R&M-Painting	2,675	-	9,000	-	9,000	9,000	9,000
Misc-Access Cards	2,610	5,165	2,500	1,180	1,320	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	8,825	17,650	26,475	25,000
Misc-Bad Debt	-	17,000	-	-	-	-	-
Misc-Clubhouse Activities	618	862	4,000	-	-	-	-
Misc-Contingency	14,637	37,002	8,548	18,295	25,000	43,295	8,547
Misc-Web Hosting	-	-	650	-	650	650	650
Cleaning Supplies	3,303	1,915	2,500	3,144	6,288	9,432	2,500
Op Supplies - General	11,155	11,345	13,500	5,032	8,468	13,500	13,500
Reserve - Clubhouse	12,000	45,152	56,944	13,088	-	13,088	-
Reserve - Court Amenities	22,508	12,965	11,361	-	-	-	11,361
Reserve - Other	-	-	49,070	-	-	-	49,070
Reserve - Playground	-	7,130	6,999	-	-	-	6,000
Reserve - Swimming Pools	7,175	16,500	70,872	13,440	-	13,440	-
Total Field	745,789	892,625	970,171	454,568	429,265	871,343	996,700
TOTAL EXPENDITURES	851,139	1,028,272	1,105,098	731,438	480,239	1,008,628	1,139,807
Excess (deficiency) of revenues							
Over (under) expenditures	224,788	90,465	-	379,799	(396,653)	156,554	-
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	-	-	-	-	-
Net change in fund balance	224,788	90,465	-	379,799	(396,653)	156,554	-
FUND BALANCE, BEGINNING	986,431	1,211,219	1,301,684	1,211,217	-	1,211,217	1,367,771
FUND BALANCE, ENDING	\$ 1,211,219	\$ 1,301,684	\$ 1,301,684	\$ 1,591,012	\$ (396,653)	\$ 1,367,771	\$ 1,367,771

Exhibit "C"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 1,367,771
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	66,431
Total Funds Available (Estimated) - 9/30/2024	1,434,202

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

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

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	325,335 ⁽¹⁾
Reserves - Clubhouse	170,624
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>1,275,027</u>

Total Allocation of Available Funds	1,299,415
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Total Unassigned (undesignated) Cash	\$ <u>134,787</u>
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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
AREA 3				
RESIDENTIAL NEIGHBORHOODS				
THE PROMANADE CONDOMINIUMS	240	\$168	\$79	112.04%
EMERALD POINTE TOWNHOMES	131	\$218	\$328	-33.60%
BUCKINGHAM AT TAMPA PALMS	105	\$222	\$328	-32.42%
TAMPA PALMS AREA 3 NEIGHBORHOOD	24	\$224	\$328	-31.73%
TUSCANY AT TAMPA PALMS	198	\$219	\$328	-33.12%
STAFFORD PLACE	118	\$220	\$328	-32.89%
COMPTON PLACE APARTMENTS (BY PARCEL)	384	\$24,523	\$31,047	-21.01%
EDGEWATER OAKS APARTMENTS (BY PARCEL)	402	\$25,413	\$56,007	-54.63%
38C - FUTURE APARTMENTS (Developer Off Roll)	220	\$13,871	\$26,161	-46.98%
38D - FUTURE APARTMENTS (Developer Off Roll)	374	\$23,502	\$49,023	-52.06%
COMMERCIAL PARCELS				
LA FITNESS	1	\$1,283	\$11,307	-88.65%
CHASE BANK	1	\$3,766	\$2,032	85.36%
MARKET SQUARE AT TAMPA PALMS	1	\$94,188	\$62,167	51.51%
RACE TRAC	1	\$15,569	\$3,630	328.91%
LOWES	1	\$36,065	\$18,498	94.97%
CVS/METRO CITY BANK	1	\$17,237	\$5,093	238.44%
VACANT GENERAL COMMERCIAL	1	\$206	\$3,630	-94.33%
36 - VACANT COMMERCIAL (Developer Off Roll)	1	\$10,864	\$6,532	66.32%
AREA 6				
RESIDENTIAL NEIGHBORHOODS				
Single Family	310	\$1,004	\$1,568	-35.97%
Enclave	280	\$748	\$211	254.66%
Marquis of Tampa Apartments	280	\$211	\$267	-20.78%
Equestrian Parc	384	\$233	\$15	1453.64%
Oasis at Highwoods Preserve Apartments	295	\$10	\$14	-34.02%
COMMERCIAL PARCELS				
18251 Crain Nest Dr, - Vacant Commercial	1	\$221	\$1,369	-83.88%
Aldi Supermarket	1	\$397	\$700	-43.27%
The Walk at Highlands Preserve	1	\$595	\$5,300	-88.77%
Small Retail Strip Center - Mattress Firm	1	\$266	\$0	n/a
1801 Highlands Preserve Pkwy. - Multi-Story Office	1	\$231	\$2,500	-90.76%
Depository Trust & Clearing Corporation (DTCC)	1	\$348	\$3,295	-89.45%
Syniverse Technologies	1	\$369	\$2,806	-86.84%
Metropolitan Life Insurance Company	1	\$382	\$1,419	-73.07%
18216 Crane Nest Dr. - Multi-Story Office	1	\$312	\$1,510	-79.33%
National Veterans Disability Advocates	1	\$354	\$2,043	-82.70%
Burns & Wilcox	1	\$271	\$2,635	-89.71%
Glory Days Grill	1	\$263	\$0	n/a
Floridacentral Credit Union	1	\$244	\$0	n/a
AMC Highwoods 20	1	\$250	\$5,461	-95.41%
Holiday Inn Express & Inn	1	\$254	\$784	-67.63%

Comparison of Assessment Rates Fiscal Year 2024 vs. Fiscal Year 2023				
Product Designation	Units	FY 2024	General Fund FY 2023	Percent Change
AREA 7				
RESIDENTIAL NEIGHBORHOODS				
AUDUBON LANDING VILLAS	94	\$759	\$750	1.15%
DOVES LANDING ATTACHED VILLAS	82	\$758	\$750	1.12%
EAGLES LANDING	33	\$761	\$750	1.44%
THE ESTATES	296	\$762	\$750	1.64%
HAWKS LANDING	101	\$760	\$750	1.38%
LAKESWOOD	90	\$759	\$750	1.20%
MALLARD'S LANDING	44	\$761	\$750	1.44%
THE PRESERVE	278	\$760	\$750	1.35%
PROMENADE TOWNHOMES	120	\$757	\$750	0.91%
STONE RIDGE TOWNHOMES	78	\$757	\$750	0.91%
WATERGRASS	178	\$759	\$750	1.22%
COMMERCIAL PARCELS				
METRO SELF STORAGE	1	\$501	\$7,809	-93.59%
TIRES PLUS	1	\$390	\$1,576	-75.25%
BANK OF AMERICA	1	\$2,232	\$1,411	58.20%
REGIONS BANK	1	\$1,628	\$1,576	3.30%
MCDONALD'S	1	\$10,643	\$894	1090.46%
WENDY'S	1	\$319	\$750	-57.46%
PEBBLE CREEK ANIMAL HOSPITAL	1	\$343	\$1,254	-72.64%
THE SHOPPES AT PEBBLE CREEK	1	\$357	\$719	-50.33%
NEW TAMPA CENTER- PUBLIX	1	\$18,345	\$3,116	488.74%
MOBIL MART - 5 FUEL STATIONS	1	\$5,407	\$750	620.93%
WAL-MART	1	\$1,365	\$25,832	-94.72%
CVS	1	\$6,344	\$1,576	302.55%
		\$0		
APARTMENTS/CONTINUING CARE/COMMUNITY PARCELS				
PORTOFINO APARTMENTS	396	\$39	\$0	n/a
LEGACY AT HIGHWOODS PRESERVE	88	\$111	\$104	6.73%
18700 Highwoods Preserve* Non-Profit	1	\$9,122	\$6,730	35.54%

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT APPROVING THE BUDGET FOR FISCAL YEAR 2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors of the Tampa Palms Open Space and Transportation Community Development District (the “Board”) prior to June 15, 2023, a Proposed Operating and/or Debt Service Budget for Fiscal Year 2023; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said proposed Budget and desires to set the required Public Hearing thereon;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT;

1. The Budget proposed by the District Manager for Fiscal Year 2024 is hereby approved as the basis for conducting a Public Hearing to adopt said Budget.
2. A Public Hearing on said approved Budget is hereby declared and set for the following date, hour and location:

Date: Tuesday, August 15, 2023
Hour: 5:15 p.m.
Location: West Meadows Community Center
8401 New Tampa Boulevard
Tampa, Florida

Notice of this Public Hearing shall be published in the manner prescribed by Florida Law.

Adopted this 16th day of May, 2023.

Chairperson

Mark Vega
Secretary