

PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE • 12750 Citrus Park Lane, Suite 115, Tampa, FL 33625
www.panthertrailscdd.org

August 6, 2020

Board of Supervisors
Panther Trails Community
Development District

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Panther Trails Community Development District will be held on **Thursday, August 13, 2020 at 5:30 p.m.** using communications media technology pursuant to Executive Order 20-179, issued by Governor DeSantis on July 29, 2020, as such orders may be extended, and pursuant to Section 120.54(5)(b)2., Florida Statutes. The following is the agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors' Meeting held on June 11, 2020..... Tab 1
 - B. Consideration of Minutes of the Board of Supervisors' Meeting held on July 9, 2020 Tab 2
 - C. Consideration of Operation & Maintenance Expenditures for June 2020 Tab 3
- 4. BUSINESS ITEMS**
 - A. Consideration of Resolution 2020-09; Approving Fiscal Year 2020-2021 Meeting Schedule Tab 4
 - B. Public Hearing for Fiscal Year 2020-2021 Final Budget
 1. Consideration of Resolution 2020-07; Approving Final Budget for Fiscal year 2020-2021 Tab 5
 2. Consideration of Resolution 2020-08; Imposing Special Assessments..... Tab 6
 - C. Discussion of Re-Opening Amenities
- 5. STAFF REPORTS**
 - A. Presentation of Monthly Maintenance Inspection Reports
 1. Pond Report..... Tab 7
 2. Field Inspection Report..... Tab 8
 - B. District Counsel
 - C. District Engineer
 - D. Amenities Manager
 1. Clubhouse Report..... Tab 9
 - E. District Manager
 1. Action Items List Tab 10
 2. Financial Status Update
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,

Greg Cox

Greg Cox
District Manager

cc: Carrie Macsuga, Chairman
Scott Steady, District Counsel

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Panther Trails Community Development District was held on **Thursday, June 11, 2020 at 5:30 p.m.** and was conducted by means of communications media technology telephone pursuant to Executive Orders issued by Governor DeSantis, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present and constituting a quorum:

Carrie Macsuga	Board Supervisor, Chairman
Jennifer Murray	Board Supervisors, Vice Chairman
Jacquelyn Nelson	Board Supervisor, Assistant Secretary
Daniel Smith	Board Supervisor, Assistant Secretary
Tony Altman	Board Supervisors, Assistant Secretary

Also present were:

Greg Cox	District Manager, Rizzetta & Co., Inc.
Brian Radcliff	District Manager, Rizzetta & Co., Inc.
Scott Steady	District Counsel, Burr Forman, LLP
Helena Teixeira	Amenities Manager
Will Williams	Assistant Amenities Manager
Patrick Bell	Field Services Manager, Rizzetta & Co.
Paula Means	Representative, LMP
Jason Jaszak	Representative, Solitude
Audience	Present

FIRST ORDER OF BUSINESS

Call to Order

Mr. Cox called the meeting to order and read the roll call to verify a quorum.

SECOND ORDER OF BUSINESS

Audience Comments

No audience members comments were received.

47 **THIRD ORDER OF BUSINESS** **Consideration of the Minutes of the**
48 **Board of Supervisors' Regular**
49 **Meeting held on May 14, 2020**
50

51 Mr. Radcliff presented the May 14, 2020 Board of Supervisor meeting minutes to
52 the Board.
53

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the May 14, 2019 minutes of the Board of Supervisors' regular meeting, as presented, for the Panther Trails Community Development District.

54
55 **FOURTH ORDER OF BUSINESS** **Consideration of the Operation &**
56 **Maintenance Expenditures for April**
57 **2020**
58

59 Mr. Radcliff presented the Operation and Maintenance expenditures for April
60 2020 for Board ratification. Ms. Macsuga provided comments regarding LMPs invoices
61 for irrigation repairs and how they needed to be monitored.
62

On a Motion by Ms. Nelson, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved to ratify the payment of the invoices in April 2020 Operations & Maintenance Expenditures report (\$68,820.15) for the Panther Trails Community Development District.

63
64 **FIFTH ORDER OF BUSINESS** **Discussion of Pool Progress and**
65 **Turnover Agreement**
66

67 Ms. Macsuga noted that Greg Woodcock was not able to call in and had
68 provided her with information. Ms. Macsuga provided an update of the resurfacing
69 work and reported that everything appeared to be occurring on schedule.
70

71 **SIXTH ORDER OF BUSINESS** **Update on Playground Progress**
72

73 Ms. Macsuga provided an update that she had been provided from Mr.
74 Woodcock. Ms. Means, with LMP, provided an update regarding the work on the
75 mulch around the playground.
76

77 **SEVENTH ORDER OF BUSINESS** **Update on Gym Progress**
78

79 Ms. Macsuga requested that Ms. Teixeira send photos of the completed fitness
80 center to the Board members. She explained that the work was completed and that it
81 looked great.
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85 **EIGHTH ORDER OF BUSINESS** **Update on Pond Clean-Up**

86
87 Ms. Macsuga provided information regarding the plan to have Solitude clean the
88 pond. Mr. Jason Jasczak, with Solitude, provided an update of the clean up noting that
89 it was set up for June 19th. He indicated he would provide pictures of the work.

90
91 **NINTH ORDER OF BUSINESS** **Update on County Drainage Ditch**
92 **Maintenance**

93
94 Ms. Means, with LMP, informed the Board that the ditch work would be
95 performed the week after next.

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97 **TENTH ORDER OF BUSINESS** **Staff Reports**

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99 **A. District Counsel**

100
101 Mr. Steady was asked to provide information to the Board regarding his opinion of
102 whether the CDD could use CDD funds to clear vegetation from private property. Mr.
103 Steady provided an update of the Conservation area clearing. This was because of
104 requests to the CDD to clear the rear of some private properties that were left that way
105 by the home builder. Mr. Steady provided some clarity regarding who was responsible if
106 a resident cleared environmentally protected property that is either owned by the CDD or
107 the resident.

108
109 **ELEVENTH ORDER OF BUSINESS** **Discussion of Re-Opening Plan for**
110 **Facilities**

111
112 Ms. Teixeira informed the Board of the plan to open the amenities. The Board
113 discussed the plan and agreed to consider a program to have the gym cleaned and to
114 control the capacity and number of residents permitted at one time. Ms. Macsuga
115 discussed the need to close the facilities at intervals to allow staff to clean the
116 equipment. The Board agreed to aim towards an opening of the pool, the playground,
117 the fitness center, the basketball and tennis courts, and the Clubhouse with specific
118 restrictions.

119

On a Motion by Ms. Nelson, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved to open, by June 30, 2020, the CDD amenities, with certain restrictions to include the pool, the fitness center, the clubhouse, the playground, the basketball and tennis and to authorize the Chairman to increase or decrease the restrictions if guidance changes before the next CDD meeting, for the Panther Trails Community Development District.

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125 **TWELFTH ORDER OF BUSINESS** **Staff Reports (Continued)**

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A. Aquatic Maintenance Report

Jason Jaszczak, with Solitude, informed the Board that he would have an inspection report available for the Board by the next week. He reported that the Pond #4 Duck Potato plants were doing well but the Lilly pads had to be replaced.

B. Field Inspection Report

The Board reviewed the Field Service Inspection report prepared by Patrick Bell. He informed the Board of an issue regarding a median where landscape plant height was reported as blocking the view for vehicle operators. Ms. Means indicated that the grass plants were too high, and she had them trimmed down. She requested that the Board members provide guidance to her as to whether the area needs to be redesigned or just continued to be trimmed down. The Board guidance was to continue to trim the plants for now. Mr. Bell explained his purpose for requiring LMP to clear irrigation valve boxes. Regarding the drainage ditch in the front of the community, Ms. Macsuga asked for LMP to look at mowing the area quarterly. Ms. Means discussed a previous proposal for changing the plants in front of the clubhouse and provided guidance to Ms. Means to proceed.

The Board reviewed an irrigation modification proposal (\$1,651.22) and a planting proposal for the empty lot (\$1,754.40). The Board tabled the proposals until the next growing season.

C. District Engineer

The District Engineer was not present. Ms. Macsuga provided information regarding an inspection Mr. Woodcock had prepared which included approximately \$45,000 in mitered end section repairs. Mr. Woodcock had reported that the repairs can wait, and the Board agreed to hold off on this project for now. Ms. Macsuga noted that Mr. Woodcock had reported that the District was currently staying within the limits of the water use permit with regards to the previous water use permit violation.

D. Clubhouse Manager

The Board received a Clubhouse report from Helena Teixeira. She advised that all the new pool furniture had arrived, and that the fitness center equipment had been repaired. She noted that the basketball hoops were soon needing repair. She indicated that they were mostly ready to open the facilities when the time comes. She discussed the

171 issue of trash in the community, but she and Will were working to try to
172 keep it picked up and that there was not a need to hire a vendor for that.
173 Ms. Teixeira provided an update of the purchase of a new dog station and
174 that she was waiting on a quote for some No Littering signs.

175

176 **E. District Manager**

177

178 Mr. Cox reminded the Board that the next meeting will be held on July 9,
179 2020. The Board determined that it was desired to hold the July
180 meeting. Mr. Cox provided a review of the current action item list and
181 reviewed the financials with the Board members.

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183 **THIRTEENTH ORDER OF BUSINESS** **Supervisor Requests**

184

185 Ms. Macsuga reminded the Board that it had been discussed at earlier Board
186 meetings, it was determined that the Chairman would be the best one to respond to
187 media comments if any were needed so the individual Board members would not be
188 commenting over each other on the media.

189

190 Ms. Macsuga requested an update of A&D pool credits and whether the
191 SWFWMD payment check had been sent. Mr. Cox provided an update of the insurance
192 claim for the monument damage from the vehicle accident.

193

194 Mr. Smith asked if Staff could engage Frontier about installing internet service in
195 the community.

196

197 **FOURTEENTH ORDER OF BUSINESS** **Audience Comments**

198

199 The Board received audience comments regarding a request for the Board to
200 improve the communications with the residents regarding information from the Board.

201

202 **FIFTEENTH ORDER OF BUSINESS** **Adjournment**

203

204 Mr. Cox requested a motion to adjourn the meeting unless there was any further
205 business to come before the Board.

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On a Motion by Ms. Macsuga, seconded by Ms. Nelson, with all in favor, the Board of Supervisors approved to adjourn the meeting at 7:08 p.m. for the Panther Trails Community Development District.

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211 _____
Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 2

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THIRD ORDER OF BUSINESS

Consideration of the Operation & Maintenance Expenditures for May 2020

Mr. Cox presented the Operation and Maintenance expenditures for May 2020 for Board ratification. Ms. Macsuga requested information regarding an LMP invoice regarding valve tracking and Ms. Means clarified the invoice.

On a Motion by Ms. Murray, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved to ratify the payment of the invoices in May 2020 Operations & Maintenance Expenditures report (\$60,913.18) for the Panther Trails Community Development District.

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FOURTH ORDER OF BUSINESS

Discussion of Conservation Land

Mr. Cox explained that this topic was added in error.

FIFTH ORDER OF BUSINESS

Ratification of 2018-2019 Audit

Mr. Cox explained the report to the Board and that the Chairman had previously approved the report to meet submission date requirements.

On a Motion by Ms. Murray, seconded by Ms. Nelson, with all in favor, the Board of Supervisors approved ratified the Chairman's approval of the Fiscal Year 2018-2019 Audit, for the Panther Trails Community Development District.

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SIXTH ORDER OF BUSINESS

Discussion of Re-Opening Amenities

Mr. Williams provided the Board with an update of how the opening went for the facilities and addressed questions from the Board.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Pond Maintenance Report

The Board reviewed the pond report submitted by Solitude. Ms. Macsuga requested an update regarding the status of the Lily Pads at pond #4.

B. Field Inspection Report

Mr. Bell reviewed his Field Inspection report with the Board and discussed the well and landscaping issues. He discussed the topic of identifying those areas that need to be changed over to Bermuda grass by planting plugs in the areas currently being underwatered due to the watering restrictions.

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86 The Board discussed the topic of removing grass plants from the medians that
87 were blocking the line of sight for drivers. The Board instructed to remove the
88 plants and replace with mulch.

89
90 Mr. Bell informed the Board that he suggested removing plants from in front of
91 walls where they were getting trampled on by children waiting for a school bus.
92 The Board agreed to remove the landscaping and leave mulch.

93
94 Ms. Murray commented that LMP was not completing the clearing of the areas
95 along the front wall and requested street trees be lifted where needed.

96
97 Ms. Macsuga requested a solution for the landscaping around the round-a-bout
98 at Tar Hollow and Mr. Bell suggested leaving mostly sod. The Board suggested
99 using a ground cover and Mr. Bell recommended Perennial Peanut.

100
101 Ms. Macsuga discussed the areas where the District was losing turf and plant
102 material in those areas where it was decided it was best to lose. Mr. Bell and Ms.
103 Means explained that the process was proceeding as planned.

104

105 **C. District Counsel**

106
107 The District Counsel was not present.

108

109 **D. District Engineer**

110
111 The Board received a District Engineer update from Mr. Woodcock, and he
112 provided an update regarding the water use permit. He reported that it appeared
113 the District was complying. He informed that A&D Pool Service began servicing
114 the pool again on July 29, 2020. Mr. Woodcock discussed briefly lack of options
115 for seeking increases in the water use permit by SWFWMD.

116
117 Ms. Macsuga discussed the property that borders the wetland setback area and
118 whether the District was maintaining the property that it should. Ms. Means
119 explained that they had recently mowed the area. Mr. Woodcock noted that he
120 would send a diagram to LMP and Mr. Bell of where the mowing should not be
121 done.

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123 **E. Clubhouse Manager**

124
125 The Board reviewed the Clubhouse report and received an update from Will
126 Williams. Mr. Bell and Mr. Williams indicated that the playground sod was
127 looking good for now. Ms. Murray requested information about the kids who
128 were climbing the fence to get into the basketball court. The Board discussed
129 the ways try to curtail this from recurring. Mr. Williams explained that the access
130 to the lights had been removed. Ms. Macsuga complained that the Sheriff's

131 Deputy was found playing basketball with the youth that had climbed the fence.
132 Ms. Macsuga requested that a complaint be forwarded to the Sheriff's Office.
133

134 **F. District Manager**

135
136 Mr. Cox reminded the Board that the next meeting will be held on August 13,
137 2020 at 5:30 p.m. and that the final budget will be approved at this meeting.
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139 Mr. Cox also provided a review of the current action item list and reviewed the
140 financials with the Board members.
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142 **EIGHTH ORDER OF BUSINESS** **Supervisor Requests**

143
144 Mr. Altman submitted his resignation to the Board effective July 9, 2020.
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On a Motion by Ms. Nelson, seconded by Ms. Murray, with all in favor, the Board of Supervisors accepted the resignation of Tony Altman, for the Panther Trails Community Development District.

146
147 The Board discussed the process of replacing Mr. Altman and decided to wait
148 until after the budget meeting to take up the process after the General Election and to
149 put information out to the community regarding the vacant seat starting in October.
150

151 Ms. Murray noted that she was having issues with depositing her Supervisor check via
152 a mobile service though her bank.
153

154 Ms. Macsuga asked Mr. Woodcock to inquire with Frontier about installing
155 internet service in the community.
156

157 Mr. Smith informed the Board that he was notified that the Supervisor of
158 Elections office had informed him that he had not qualified for the General Election.
159

160 **NINTH ORDER OF BUSINESS** **Adjournment**

161
162 Mr. Cox requested a motion to adjourn the meeting unless there was any further
163 business to come before the Board.
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On a Motion by Ms. Macsuga, seconded by Ms. Nelson, with all in favor, the Board of Supervisors approved to adjourn the meeting at 6:40 p.m. for the Panther Trails Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

Tab 3

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

**Operation and Maintenance Expenditures
July 2020
For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2020 through July 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$128,326.51**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2020 Through July 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ABM Building Services, LLC	002666	15235413	A/C Maintenance Services 06/20	\$ 635.00
Bast Floors & Staircases	002686	24959	Replace Flooring Gym/Exercise Room 40% 06/20	\$ 7,017.60
Blake Wanecski dba Poop 911	002692	3605981	9 Stations Emptied 05/20	\$ 213.52
Blake Wanecski dba Poop 911	002692	3605985	9 Stations Emptied 06/20	\$ 213.52
Blake Wanecski dba Poop 911	002692	3605986	Installed Pet Waste Station 06/20	\$ 349.00
BOCC	002681	6919533420 06/20	11796 Ekker Rd and Lift Station 06/20	\$ 3,221.89
Bright House Networks	002679	040845301062620	Clubhouse Phone/Internet/Cable 07/20	\$ 381.58
Burr & Forman LLP	002680	1170447	Legal Services 05/31/20	\$ 150.00
Carrie Jo Macsuga	002682	CM061120	Board of Supervisors Meeting 06/11/20	\$ 200.00
Carrie Jo Macsuga	002698	CM070920	Board of Supervisors Meeting 07/09/20	\$ 200.00
Daniel J Smith II	002685	DS061120	Board of Supervisors Meeting 06/11/20	\$ 200.00
Daniel J Smith II	002703	DS070920	Board of Supervisors Meeting 07/09/20	\$ 200.00
Fitness Logic, Inc.	002688	96450	Quarterly Fitness Equip Maintenance 07/20	\$ 125.00
Grau and Associates	002667	19794	Audit for FYE 09/30/19	\$ 1,500.00
Grau and Associates	002695	19958	Audit for FYE 09/30/19	\$ 3,700.00
Innersync	002689	18661	Website ADA Compliance	\$ 384.38
Jacquelyn Nelson	002684	JN061120	Board of Supervisors Meeting 06/11/20	\$ 200.00

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2020 Through July 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Jacquelyn Nelson	002700	JN070920	Board of Supervisors Meeting 07/09/20	\$ 200.00
Jennifer L. Murray	002683	JM061120	Board of Supervisors Meeting 06/11/20	\$ 200.00
Jennifer L. Murray	002699	JM070920	Board of Supervisors Meeting 07/09/20	\$ 200.00
Landscape Maintenance Professionals Inc	002668	152615	Landscape Maintenance 06/20	\$ 10,070.83
Landscape Maintenance Professionals Inc	002705	153228	Landscape Maintenance 07/20	\$ 10,070.83
Landscape Maintenance Professionals Inc	002690	153381	Landscape Maintenance 06/20	\$ 1,977.50
Landscape Maintenance Professionals Inc	002690	153512	Clean Up Ditches 07/20	\$ 684.00
Landscape Maintenance Professionals Inc	002690	153546	Fertilizer 06/20	\$ 1,260.00
Landscape Maintenance Professionals Inc	002690	153547	Pest Control 06/20	\$ 170.00
Landscape Maintenance Professionals Inc	002697	153620	Annual Plant Beds 07/20	\$ 329.90
Landscape Maintenance Professionals Inc	002705	153811	Palm Removal 07/20	\$ 519.75
LLS Tax Solutions Inc.	002696	002020	Arbitrage Rebate Calculation Series 2015 PE 03/29/20	\$ 500.00
NVirotect Pest Control Services, Inc.	002691	207123	Acct# 6967 Pest Control 06/20	\$ 72.00
Office Dynamics	002701	00031371	Books Copied and Bound 07/20	\$ 32.41
Republic Services of Florida, LP	002673	0696-000880990	Disposal Service 06/20	\$ 330.33
Rizzetta & Company, Inc	002672	INV00000050786	District Management Fees 07/20	\$ 5,022.09
Rizzetta Amenity Services, Inc.	002674	INV0000000007650	Actual Bi-Weekly Payroll & Employee Ins Reimbursement 06/26/20	\$ 4,248.74

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2020 Through July 31, 2020

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta Amenity Services, Inc.	002702	INV00000000007682	Actual Bi-Weekly Payroll & Employee Ins Reimbursement 07/10/20	\$ 5,751.54
Rizzetta Amenity Services, Inc.	002706	INV00000000007714	Amenity -Cell & Auto 06/20	\$ 157.50
Rizzetta Amenity Services, Inc.	002706	INV00000000007744	Actual Bi-Weekly Payroll & Employee Ins Reimbursement 07/24/20	\$ 5,331.20
Rizzetta Technology Services, LLC	002675	INV00000006025	Website Hosting Services 07/20	\$ 100.00
Solitude Lake Management	002676	PI-A00420658	Monthly Lake & Wetland Services 06/20	\$ 1,400.00
Solitude Lake Management	002693	PI-A00430808	Trash And Debris Removal 06/20	\$ 1,195.00
Solitude Lake Management	002707	PI-A00436549	Monthly Lake & Wetland Services 07/20	\$ 1,400.00
Solitude Lake Management	002676	SMOR-353931	50% Deposit Trash & Debris Removal 06/20	\$ 597.50
Tampa Electric Company	002704	Summary Bill 06/20	Summary Bill 06/20	\$ 9,740.60
Terminix Processing Center	002677	397539149	Pest Control 06/20	\$ 60.00
Terminix Processing Center	002708	398368603	Pest Control 07/20	\$ 60.00
The Pool Doctor of Central Florida, Inc.	002687	143569-1	Final Payment Pool Renovation 06/20	\$ 37,532.00
The Pool Doctor of Central Florida, Inc.	002687	144289	7 Mud Rings 06/20	\$ 560.00
The Pool Doctor of Central Florida, Inc.	002687	144325	Install 20 Staples 06/20	\$ 2,500.00
The Pool Doctor of Central Florida, Inc.	002687	144699	Replaced Vac Caps 06/20	\$ 361.30
Tierra, Inc.	002709	41560	Geotechnical Engineering Services	\$ 6,400.00
Tony Altman	002678	TA061120	Board of Supervisors Meeting 06/11/20	\$ 200.00

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2020 Through July 31, 2020

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Tony Altman	002694	TA070920	Board of Supervisors Meeting 07/09/20	\$ 200.00
Report Total				<u>\$ 128,326.51</u>

Tab 4

RESOLUTION 2020-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Panther Trails Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the District’s Board of Supervisors (hereinafter the “Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit “A”.

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District’s Secretary is hereby directed to file annually, with Hillsborough County, a schedule of the District’s regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 13th DAY OF AUGUST, 2020.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Asst. Secretary

Chairman / Vice Chairman

**EXHIBIT “A”
BOARD OF SUPERVISORS MEETING DATES**

**PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT
FOR FISCAL YEAR 2020/2021**

October 8, 2020
November 12, 2020
December 10, 2020
January 14, 2021
February 11, 2021
March 11, 2021
April 8, 2021
May 13, 2021
June 10, 2021
July 8, 2021
August 12, 2021
September 9, 2021

The meetings will convene at 5:30 p.m. at the Carriage Pointe Club House, located at 11796 Ekker Road, Gibsonton, FL 33534.

**Please note that because of the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such meetings may be held telephonically, virtually, or at another location in the event the above location is not available. Please check the District's website for the latest information: <https://www.panthertrailscdd.org/>*

Tab 5

RESOLUTION 2020-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2020, submitted to the Board of Supervisors (“**Board**”) of the Panther Trails Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set August 13, 2020, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2) (a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Panther Trails Community Development District for the Fiscal Year Ending September 30, 2021.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2020/2021, the sum of \$1,466,052.93 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District, exclusive of collection costs, during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ 652,542.00
BALANCE FORWARD	\$ 20,000.00
RESERVES	\$ 28,227.00
DEBT SERVICE FUND – SERIES 2015	\$ 361,149.23
DEBT SERVICE FUND – SERIES 2016	\$ 227,841.04
DEBT SERVICE FUND – SERIES 2018	\$ 176,293.76
TOTAL ALL FUNDS	\$1,466,052.93

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2020/2021 or within 60 days following the end of the Fiscal Year 2020/2021 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District’s website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 13th DAY OF AUGUST, 2020.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By:_____

Its:_____

Exhibit A: Adopted Budgets for Fiscal Year 2020/2021

Exhibit A:

Adopted Budgets for Fiscal Year 2020/2021



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Panther Trails Community Development District

panthertrailscdd.org

Approved Proposed Budget for Fiscal Year 2020/2021

Presented by: Rizzetta & Company, Inc.

**9428 Camden Field Parkway
Riverview, Florida 33578
813-533-2950**

rizzetta.com

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.



EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and



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accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.



EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.



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Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.



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Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.



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Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



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RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



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DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



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Proposed Budget
Panther Trails Community Development District
General Fund
Fiscal Year 2020/20210

Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
REVENUES							
Interest Earnings							FY17-18 FY18-19
Interest Earnings	\$ 988	\$ 1,976	\$ 1,300	\$ 676	\$ 1,600	\$ 300	790 2225
Special Assessments							
Tax Roll*	\$ 620,700	\$ 620,700	\$ 614,875	\$ 5,825	\$ 642,442	\$ 27,567	\$670,669 w/ Res
Contributions & Donations from Private Sources							
HOA Reimbursements	\$ 870	\$ 1,740	\$ 3,480	\$ (1,740)	\$ -	\$ (3,480)	\$290/mn 3190 3480
Other Miscellaneous Revenues							
Miscellaneous Revenues	\$ 394	\$ 788	\$ 1,500	\$ (712)	\$ 1,500	\$ -	1298 40
Facilities Rentals	\$ 3,180	\$ 6,360	\$ 10,000	\$ (3,640)	\$ 7,000	\$ (3,000)	3271 4852
TOTAL REVENUES	\$ 626,132	\$ 631,564	\$ 631,155	\$ 409	\$ 652,542	\$ 21,387	
Balance Forward from Prior Year	\$ -	\$ -	\$ 20,000	\$ (20,000)	\$ 20,000	\$ -	
TOTAL REVENUES AND BALANCE FORWARD	\$ 626,132	\$ 631,564	\$ 651,155	\$ (19,591)	\$ 672,542	\$ 21,387	
EXPENDITURES - ADMINISTRATIVE							
Legislative							FY17-18 FY18-19
Supervisor Fees	\$ 3,400	\$ 6,800	\$ 7,000	\$ 200	\$ 7,000	\$ -	6400 6200
Financial & Administrative							
Administrative Services	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	5000
District Management	\$ 12,233	\$ 24,466	\$ 24,465	\$ (1)	\$ 24,465	\$ -	22900 22900
District Engineer	\$ 6,321	\$ 12,642	\$ 10,000	\$ (2,642)	\$ 10,000	\$ -	19467 13167
Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	6000 6000
Trustees Fees	\$ 8,260	\$ 9,500	\$ 10,000	\$ 500	\$ 10,000	\$ -	11043 9157
Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	5000 5000
Financial & Revenue Collections	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	5000 5000
Accounting Services	\$ 9,000	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -	18000 18000
Auditing Services	\$ 546	\$ 4,500	\$ 4,700	\$ 200	\$ 4,700	\$ -	4592 4692
Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	500 500
Miscellaneous Mailings	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0 2063
Public Officials Liability Insurance	\$ 2,819	\$ 2,819	\$ 2,888	\$ 69	\$ 3,101	\$ 213	2750 2750
Legal Advertising	\$ 308	\$ 616	\$ 2,000	\$ 1,384	\$ 2,000	\$ -	701 9299
Bank Fees	\$ 261	\$ 522	\$ 150	\$ (372)	\$ 200	\$ 50	103 225
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	1043 175
Miscellaneous Fees - Meeting Expenses	\$ 183	\$ 366	\$ 250	\$ (116)	\$ 300	\$ 50	240 383
Property Taxes	\$ -	\$ 662	\$ 662	\$ -	\$ -	\$ (662)	0 662
Website Hosting, Maintenance, Backup (and Email)	\$ 3,694	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	1200 1200
Legal Counsel							
District Counsel	\$ 1,743	\$ 3,486	\$ 9,000	\$ 5,514	\$ 9,000	\$ -	9409 13408
Administrative Subtotal	\$ 64,943	\$ 111,054	\$ 116,290	\$ 5,236	\$ 115,941	\$ (349)	
EXPENDITURES - FIELD OPERATIONS							
Law Enforcement							FY17-18 FY18-19
Deputy	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	6671 4527
Security Operations							
Security Services and Patrols	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 9,000	\$ 8,000	8240 2160
Electric Utility Services							
Utility Services	\$ 1,260	\$ 2,520	\$ 5,500	\$ 2,980	\$ 5,000	\$ (500)	6251 4780
Street Lights	\$ 54,561	\$ 109,122	\$ 108,000	\$ (1,122)	\$ 108,000	\$ -	104336 109498
Utility - Recreation Facilities	\$ 5,686	\$ 11,372	\$ 12,000	\$ 628	\$ 12,000	\$ -	14113 10181
Garbage/Solid Waste Control Services							
Garbage - Recreation Facility	\$ 1,660	\$ 3,320	\$ 2,500	\$ (820)	\$ 3,000	\$ 500	2314 2857
Water-Sewer Combination Services							
Utility Services	\$ 4,559	\$ 9,118	\$ 3,000	\$ (6,118)	\$ 5,000	\$ 2,000	3501 5877
Stormwater Control							
Aquatic Maintenance	\$ 9,939	\$ 19,878	\$ 16,800	\$ (3,078)	\$ 16,800	\$ -	21756 19102
Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	0 0
Wetland Monitoring & Maintenance	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 500	\$ (4,500)	0
Aquatic Plant Replacement	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0

Proposed Budget
Panther Trails Community Development District
General Fund
Fiscal Year 2020/20210

Chart of Accounts Classification	Actual YTD through 03/31/20	Projected Annual Totals 2019/2020	Annual Budget for 2019/2020	Projected Budget variance for 2019/2020	Budget for 2020/2021	Budget Increase (Decrease) vs 2019/2020	Comments
Stormwater System Maintenance	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 500	\$ (1,500)	0
Other Physical Environment							
General Liability Insurance	\$ 3,331	\$ 3,331	\$ 3,413	\$ 82	\$ 3,664	\$ 251	3250 3250
Property Insurance	\$ 8,280	\$ 8,280	\$ 8,229	\$ (51)	\$ 9,108	\$ 879	7837 7837
Entry & Walls Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0 0
Landscape Maintenance	\$ 47,198	\$ 94,396	\$ 85,420	\$ (8,976)	\$ 137,614	\$ 52,194	105754 92536
Sod	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	0 0
Ornamental Lighting & Maintenance	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	0 0
Holiday Decorations - Common Areas	\$ 3,358	\$ 6,716	\$ 3,000	\$ (3,716)	\$ 3,000	\$ -	0 5080
Irrigation Repairs	\$ 6,477	\$ 12,954	\$ 4,000	\$ (8,954)	\$ 5,000	\$ 1,000	5710 7393
Landscape - Mulch	\$ -	\$ -	\$ 17,100	\$ 17,100	\$ 8,000	\$ (9,100)	235 6699
Landscape Replacement Plants, Shrubs, Trees	\$ 1,050	\$ 2,100	\$ 3,000	\$ 900	\$ 3,000	\$ -	2200 4175
Fire Ant Treatment Phase I and 2	\$ -	\$ -	\$ 3,200	\$ 3,200	\$ 500	\$ (2,700)	2640 0
Field Services	\$ 3,900	\$ 7,800	\$ 7,800	\$ -	\$ 7,800	\$ -	6153 7258
Road & Street Facilities							
Parking Lot Repair & Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	New
Street Sign Repair & Replacement	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	New
Parks & Recreation							
Management Contract	\$ 69,789	\$ 139,578	\$ 147,315	\$ 7,737	\$ 142,615	\$ (4,700)	90726 122313
Pool Permits	\$ -	\$ -	\$ 260	\$ 260	\$ 260	\$ -	275 275
Pest Control	\$ 1,666	\$ 3,332	\$ 2,200	\$ (1,132)	\$ 2,200	\$ -	1765 1803
Golf Cart Lease	\$ -	\$ -	\$ 2,388	\$ 2,388	\$ -	\$ (2,388)	2388 2190
Computer Support, Maintenance & Repair	\$ -	\$ -	\$ 200	\$ 200	\$ 200	\$ -	0 0
Fitness Equipment Maintenance & Repair	\$ 834	\$ 1,668	\$ 1,200	\$ (468)	\$ 1,200	\$ -	1035 2631
Clubhouse - Facility Janitorial Service	\$ 3,252	\$ 6,504	\$ 7,440	\$ 936	\$ 7,440	\$ -	12205 8305
Pool Service Contract	\$ 7,700	\$ 15,400	\$ 12,000	\$ (3,400)	\$ 19,800	\$ 7,800	11440
Pool Repairs	\$ 7,330	\$ 14,660	\$ 1,500	\$ (13,160)	\$ 1,500	\$ -	5723 9964
Security System Monitoring & Maintenance	\$ 635	\$ 1,270	\$ 3,000	\$ 1,730	\$ 3,000	\$ -	5722 4174
Facility A/C & Heating Maintenance & Repair	\$ 3,810	\$ 7,620	\$ 7,700	\$ 80	\$ 7,700	\$ -	7620 7785
Maintenance & Repairs	\$ 8,010	\$ 16,020	\$ 10,000	\$ (6,020)	\$ 10,000	\$ -	11783 23881
Telephone Fax, Internet	\$ 1,658	\$ 3,316	\$ 3,000	\$ (316)	\$ 3,000	\$ -	2578 3421
Holiday Decorations -Club House	\$ 340	\$ 340	\$ 500	\$ 160	\$ 500	\$ -	0 0
Office Supplies	\$ 282	\$ 564	\$ 1,200	\$ 636	\$ 1,200	\$ -	1961 1326
Furniture Repair/Replacement	\$ 24	\$ 48	\$ 1,500	\$ 1,452	\$ 1,000	\$ (500)	3471 728
Playground Equipment and Maintenance	\$ 57	\$ 114	\$ 2,000	\$ 1,886	\$ 1,500	\$ (500)	720 2695
Athletic/Park Court/Field Repairs	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 1,000	\$ (2,000)	10886 4831
Clubhouse Miscellaneous Expense	\$ 670	\$ 1,340	\$ 2,000	\$ 660	\$ 2,000	\$ -	6956 2136
Dog Waste Station Supplies	\$ 854	\$ 1,708	\$ 2,500	\$ 792	\$ 2,500	\$ -	1708 3192
Special Events							
Special Events	\$ 1,401	\$ 2,802	\$ 3,000	\$ 198	\$ 3,000	\$ -	2450 3610
Contingency							
Miscellaneous Contingency	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 2,000	\$ (3,000)	6368 9658
Field Operations Subtotal	\$ 259,571	\$ 507,191	\$ 534,865	\$ 27,674	\$ 556,601	\$ 21,736	
TOTAL EXPENDITURES	\$ 324,514	\$ 618,245	\$ 651,155	\$ 32,910	\$ 672,542	\$ 53,472	
EXCESS OF REVENUES OVER EXPENDITURES	\$ 301,618	\$ 13,319	\$ -	\$ 13,319	\$ -	\$ (32,085)	

**Budget Template
Panther Trails Community Development District
Debt Service
Fiscal Year 2020/2021**

Chart of Accounts Classification	Series 2015	Series 2016	Series 2018	Budget for 2020/2021
REVENUES				
Special Assessments				
Net Special Assessments ⁽¹⁾	\$361,149.23	\$227,841.04	\$176,293.76	\$765,284.04
TOTAL REVENUES	\$361,149.23	\$227,841.04	\$176,293.76	\$765,284.04
EXPENDITURES				
Administrative				
Financial & Administrative				
Debt Service Obligation	\$361,149.23	\$227,841.04	\$176,293.76	\$765,284.04
Administrative Subtotal	\$361,149.23	\$227,841.04	\$176,293.76	\$765,284.04
TOTAL EXPENDITURES	\$361,149.23	\$227,841.04	\$176,293.76	\$765,284.04
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

Collection and Discount % applicable to the county: 6.0%

Gross assessments **\$813,439.67**

Notes:

Tax Roll Collection Costs for Hillsborough County is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

Panther Trails Community Development District

FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2020/2021 O&M Budget	\$670,669.00
Hillsborough Co. 2% Collection Cost :	\$14,269.55
4% Early Payment Discount :	\$28,539.11
2020/2021 Total:	<u>\$713,477.66</u>

2019/2020 O&M Budget	\$670,669.00
2020/2021 O&M Budget	\$670,669.00
Total Difference:	<u><u>\$0.00</u></u>

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2019/2020	2020/2021	\$	%
Phase 1				
Series 2011 Debt Service - SF 40'	\$0.00	\$0.00	\$0.00	0%
Rec Facility Debt Service - SF 40'	\$0.00	\$0.00	\$0.00	0%
Series 2016 Debt Service - SF 40'	\$581.34	\$581.34	\$0.00	0%
Series 2018 Debt Service - SF 40'	\$230.77	\$230.77	\$0.00	100%
Operations/Maintenance - SF 40'	\$878.67	\$878.67	\$0.00	0%
Total	\$1,690.78	\$1,690.78	\$0.00	0%
Series 2011 Debt Service - SF 50'	\$0.00	\$0.00	\$0.00	0%
Rec Facility Debt Service - SF 50'	\$0.00	\$0.00	\$0.00	0%
Series 2016 Debt Service - SF 50'	\$725.17	\$725.17	\$0.00	0%
Series 2018 Debt Service - SF 50'	\$230.77	\$230.77	\$0.00	100%
Operations/Maintenance - SF 50'	\$878.67	\$878.67	\$0.00	0%
Total	\$1,834.61	\$1,834.61	\$0.00	0%
Phase 2				
Series 2015 Debt Service - SF 40'	\$734.69	\$734.69	\$0.00	0%
Rec Facility Debt Service - SF 40'	\$0.00	\$0.00	\$0.00	0%
Series 2018 Debt Service - SF 40'	\$230.77	\$230.77	\$0.00	100%
Operations/Maintenance - SF 40'	\$878.67	\$878.67	\$0.00	0%
Total	\$1,844.13	\$1,844.13	\$0.00	0%
Series 2015 Debt Service - SF 50'	\$918.36	\$918.36	\$0.00	0%
Rec Facility Debt Service - SF 50'	\$0.00	\$0.00	\$0.00	0%
Series 2018 Debt Service - SF 50'	\$230.77	\$230.77	\$0.00	100%
Operations/Maintenance - SF 50'	\$878.67	\$878.67	\$0.00	0%
Total	\$2,027.80	\$2,027.80	\$0.00	0%

PANTHER TRAILS

FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$670,669.00
COLLECTION COSTS @	2%	\$14,269.55
EARLY PAYMENT DISCOUNT @	4%	\$28,539.11
TOTAL O&M ASSESSMENT		<u>\$713,477.66</u>

LOT SIZE Phase 1	UNITS ASSESSED DEBT SERVICE ⁽¹⁾				ALLOCATION OF O&M ASSESSMENT				TOTAL	TOTAL	TOTAL	PER LOT ANNUAL ASSESSMENT				
	O&M	SERIES 2015	SERIES 2016	SERIES 2018	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	SERIES 2015 DEBT SERVICE ASSESSMENT	SERIES 2016 DEBT SERVICE ASSESSMENT	SERIES 2018 DEBT SERVICE ASSESSMENT	TOTAL O&M	2015 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	2018 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
Single Family 40' (Phase 1)	220	0	217	220	1.00	220.00	27.09%	\$193,306.76	\$0.00	\$126,150.78	\$50,769.90	\$878.67	\$0.00	\$581.34	\$230.77	\$1,690.78
Single Family 40' (Phase 2)	65	65	0	65	1.00	65.00	8.00%	\$57,113.36	\$47,754.85	\$0.00	\$15,000.20	\$878.67	\$734.69	\$0.00	\$230.77	\$1,844.13
Single Family 50' (Phase 1)	161	0	160	161	1.00	161.00	19.83%	\$141,465.40	\$0.00	\$116,027.20	\$37,154.33	\$878.67	\$0.00	\$725.17	\$230.77	\$1,834.61
Single Family 50' (Phase 2)	366	366	0	366	1.00	366.00	45.07%	\$321,592.15	\$336,119.76	\$0.00	\$84,462.65	\$878.67	\$918.36	\$0.00	\$230.77	\$2,027.80
Total	812	431	377	812		812.00	100.00%	\$713,477.66	\$383,874.61	\$242,177.98	\$187,387.08					
LESS: Hillsborough County Collection Costs and Early Payment Discount Costs								(\$42,808.66)	(\$22,725.38)	(\$14,336.94)	(\$11,093.32)					
Net Revenue to be Collected								\$670,669.00	\$361,149.23	\$227,841.04	\$176,293.76					

⁽¹⁾ Reflects the number of total lots with Series 2015, Series 2016, and Series 2018 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2015, Series 2016 and Series 2018 bond issues. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discount costs.

⁽³⁾ Annual assesment that will appear on Novemeber 2020 Hillsborough County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

Tab 6

RESOLUTION 2020-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2020/2021; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Panther Trails Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (“**Fiscal Year 2020/2021**”), attached hereto as **Exhibit “A,”** and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2020/2021; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

B. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 13TH day of August, 2020.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budgets for Fiscal Year 2020/2021