

# 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  
Kyle Ettel, Inframark

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## Regular Meeting Agenda

Tuesday, February 21, 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 January 17, 2023 (P.2)
  - B. Approval of the December 2022 Financial Report (P. 5)
  - C. Approval of the Event Liability Insurance Quotation from SMIC (P. 18)
- 4. Staff Reports**
  - A. Engineer's Report
  - B. Attorney's Report
  - C. Manager's Report
    - i. Consideration of Resolution 2023-02, Rules and Procedure Public Hearing on April 18, 2023 (P. 24)
    - ii. Area 3 Assessment Methodology First Presentation (P. 25)
    - iii. Area 6 Assessment Methodology Update (P. 26)
  - D. Club Manager's Report
- 5. Supervisor Requests/New Business**
- 6. Public Comments (3) Minute Time Limit**
- 7. Adjournment**

**The next Workshop is scheduled for Tuesday, March 7, 2023 at 5:15 p.m.**

**The next Meeting is scheduled for Tuesday, March 21, 2023 at 5:15 p.m.**

**District Office:**  
Inframark  
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, January 17, 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
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 except for Ms. Willhite.

**SECOND ORDER OF BUSINESS**

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

None.

**THIRD ORDER OF BUSINESS**

**Consent Agenda**

- A. Approval of the Minutes of the November 15, 2022 and December 20, 2022 Meeting**
- B. Approval of the November 30, 2022 Financial Report**

On MOTION by Ms. Willhite, seconded by Mr. van Rooyen, with all in favor, the Consent Agenda, comprised of the Minutes of the November 15, 2022 and December 20, 2022 Meeting and the November 30, 2022 Financial Report was approved. 4-0

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

- A. Engineer’s Report**

None.

**B. Attorney’s Report**

None.

**C. Manager’s Report**

On MOTION by Mr. van Rooyen, seconded by Mr. Krause, with all in favor, Lura Willhite resignation & declaration of Seat 5 as vacant was accepted. 4-0

Discussion ensued regarding the appointment of Mr. Lennon to seat 5.

On VOICE vote Mr. van Rooyen motion to appoint Mr. Lennon to seat 5 with term to expire November 2024, Ms. Black seconded the motion.

Mr. van Rooyen, Ms. Black and Mr. Pfister voting aye, Mr. Krause voting Nay, the pier motion was approved. 3-1

**i. Area 6 Assessment Methodology Discussion**

Discussion ensued regarding the Area 6 Assessment Methodology.

**ii. Area 3 Assessment Methodology to be Presented February Meeting**

Mr. Vega conveyed this information to the Board.

**D. Club Manager’s Report**

**i. Discussion on Decreasing the Fees to Join West Meadows Community Club**

On MOTION by Mr. Lennon, seconded by Mr. van Rooyen, with all in favor, Public Hearing for Rules & Procedures in March was approved. 5-0

**FIFTH ORDER OF BUSINESS**

**Supervisor Requests/New Business**

Mr. van Rooyen requested that Mr. Benson repair Area 7 bridge and requested Pickle ball Court pricing for area 7. He also requested Area 7 standalone workout stations for the 2024 Budget.

Mr. Krause requested the Board consider having workshops again. The Board was in consensus to start workshops on the 1st Tuesday of month starting March at 5:15pm.

Ms. Black - None

Mr. Pfister questioned why Area 7 doesn't have dumbbells more than 60lbs. Mr. Benson answered by saying they do not have enough room.

**SIXTH ORDER OF BUSINESS**                      **Public Comments (3) Minute Time Limit**  
Audience comments was received.

**SEVENTH ORDER OF BUSINESS**              **Adjournment**

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

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

**Financial Report**

*December 31, 2022*

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)

*December 31, 2022*

**Balance Sheet**  
December 31, 2022

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>GENERAL FUND AREA 3</b>	<b>GENERAL FUND AREA 6</b>	<b>GENERAL FUND AREA 7</b>	<b>TOTAL</b>
<b>ASSETS</b>					
Cash - Checking Account	\$ 2,432,568	\$ -	\$ -	\$ -	\$ 2,432,568
Due From Other Funds	-	1,864,074	1,334,364	2,039,812	5,238,250
Investments:					
Money Market Account	2,865,527	-	-	-	2,865,527
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	8,965	21,255	24,388	54,608
<b>TOTAL ASSETS</b>	<b>\$ 5,298,095</b>	<b>\$ 1,873,039</b>	<b>\$ 1,356,204</b>	<b>\$ 2,064,200</b>	<b>\$ 10,591,538</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 2,242	\$ 18,866	\$ 43,392	\$ 22,071	\$ 86,571
Accrued Expenses	-	-	13,050	20,000	33,050
Deposits	-	-	366	14,746	15,112
Due To Other Funds	5,238,250	-	-	-	5,238,250
<b>TOTAL LIABILITIES</b>	<b>5,240,492</b>	<b>18,866</b>	<b>56,808</b>	<b>56,817</b>	<b>5,372,983</b>
<b>FUND BALANCES</b>					
<b>Nonspendable:</b>					
Deposits	-	8,965	21,840	24,388	55,193
<b>Assigned to:</b>					
Operating Reserves	-	112,677	146,331	226,238	485,246
Reserves - Clubhouse	-	-	-	113,680	113,680
Reserves - Clubhouse/Cabana	-	-	2,385	-	2,385
Reserves - Court Amenities	-	-	53,441	20,411	73,852
Reserves - Fences	-	-	68,217	-	68,217
Reserves- Irrigation/Landscape	-	38,500	19,246	90,020	147,766
Reserves - Monuments/Signage	-	14,644	48,500	-	63,144
Reserves - Other	-	-	86,864	196,280	283,144
Reserves - Parking Lots	-	-	28,202	-	28,202
Reserves - Playground	-	-	-	60,876	60,876
Reserves - Ponds	-	354,238	20,422	90,020	464,680
Reserves - Highwoods Streetl.	-	-	68,012	-	68,012
Reserves - Swimming Pools	-	-	5,292	196,247	201,539
<b>Unassigned:</b>	<b>57,603</b>	<b>1,325,149</b>	<b>730,644</b>	<b>989,223</b>	<b>3,102,619</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 57,603</b>	<b>\$ 1,854,173</b>	<b>\$ 1,299,396</b>	<b>\$ 2,007,383</b>	<b>\$ 5,218,555</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 5,298,095</b>	<b>\$ 1,873,039</b>	<b>\$ 1,356,204</b>	<b>\$ 2,064,200</b>	<b>\$ 10,591,538</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending December 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b>REVENUES</b>					
Interest - Investments	\$ 4,100	\$ 1,025	\$ 20,614	\$ 19,589	502.78%
Special Assmnts- Tax Collector	344,921	241,445	312,295	70,850	90.54%
Special Assmnts- Developer	135,483	-	-	-	0.00%
Special Assmnts- Discounts	(13,797)	(9,658)	(12,512)	(2,854)	90.69%
<b>TOTAL REVENUES</b>	<b>470,707</b>	<b>232,812</b>	<b>320,397</b>	<b>87,585</b>	<b>68.07%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	8,000	2,000	867	1,133	10.84%
FICA Taxes	612	153	66	87	10.78%
ProfServ-Engineering	18,000	4,500	75	4,425	0.42%
ProfServ-Legal Services	2,000	500	74	426	3.70%
ProfServ-Mgmt Consulting	38,983	9,746	9,746	-	25.00%
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	41	39	2	23.64%
Insurance - General Liability	13,007	6,504	9,261	(2,757)	71.20%
Printing and Binding	100	25	6	19	6.00%
Legal Advertising	1,500	375	-	375	0.00%
Miscellaneous Services	500	125	-	125	0.00%
Misc-Assessment Collection Cost	6,898	4,829	5,996	(1,167)	86.92%
Office Supplies	75	19	-	19	0.00%
Annual District Filing Fee	54	54	54	-	100.00%
<b>Total Administration</b>	<b>110,172</b>	<b>47,153</b>	<b>34,969</b>	<b>12,184</b>	<b>31.74%</b>
<b>Field</b>					
Florida Retirement System	6,667	1,667	1,647	20	24.70%
ProfServ-Field Management	11,256	2,814	2,758	56	24.50%
Contracts-Landscape	133,164	33,291	32,366	925	24.31%
Electricity - Streetlights	134,000	33,500	24,932	8,568	18.61%
R&M-Irrigation	13,948	3,487	7,327	(3,840)	52.53%
R&M-Landscape Renovations	8,000	2,000	-	2,000	0.00%
R&M-Ponds	10,000	2,500	4,827	(2,327)	48.27%
Holiday Decoration	10,000	2,500	6,500	(4,000)	65.00%
Misc-Contingency	21,000	5,250	-	5,250	0.00%
Op Supplies - General	2,500	625	1,859	(1,234)	74.36%
Reserve - Ponds	10,000	10,000	-	10,000	0.00%
<b>Total Field</b>	<b>360,535</b>	<b>97,634</b>	<b>82,216</b>	<b>15,418</b>	<b>22.80%</b>
<b>TOTAL EXPENDITURES</b>	<b>470,707</b>	<b>144,787</b>	<b>117,185</b>	<b>27,602</b>	<b>24.90%</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending December 31, 2022

<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	-	88,025	203,212	115,187	0.00%
Net change in fund balance	\$ -	\$ 88,025	\$ 203,212	\$ 115,187	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,651,289</b>	<b>1,651,289</b>	<b>1,651,289</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,651,289</b>	<b>\$ 1,739,314</b>	<b>\$ 1,854,501</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>REVENUES</u></b>					
Interest - Investments	\$ 1,000	\$ 250	\$ 3,851	\$ 3,601	385.10%
Special Assmnts- Tax Collector	667,675	467,373	602,158	134,785	90.19%
Special Assmnts- Discounts	(26,707)	(18,695)	(24,125)	(5,430)	90.33%
<b>TOTAL REVENUES</b>	<b>641,968</b>	<b>448,928</b>	<b>581,884</b>	<b>132,956</b>	<b>90.64%</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	8,000	2,000	867	1,133	10.84%
FICA Taxes	612	153	66	87	10.78%
ProfServ-Engineering	5,000	1,250	57	1,193	1.14%
ProfServ-Legal Services	2,500	625	56	569	2.24%
ProfServ-Mgmt Consulting	29,700	7,425	7,425	-	25.00%
ProfServ-Special Assessment	5,986	5,986	5,986	-	100.00%
Auditing Services	3,500	1,750	-	1,750	0.00%
Postage and Freight	150	38	29	9	19.33%
Insurance - General Liability	13,006	6,995	6,995	-	53.78%
Printing and Binding	75	19	4	15	5.33%
Legal Advertising	750	188	-	188	0.00%
Miscellaneous Services	1,000	250	-	250	0.00%
Misc-Assessment Collection Cost	13,354	4,451	11,561	(7,110)	86.57%
Office Supplies	99	25	-	25	0.00%
Annual District Filing Fee	41	41	41	-	100.00%
<b>Total Administration</b>	<b>83,773</b>	<b>31,196</b>	<b>33,087</b>	<b>(1,891)</b>	<b>39.50%</b>
<b><u>Field</u></b>					
Payroll-Pool Monitors	10,000	2,500	2,065	435	20.65%
FICA Taxes	765	191	158	33	20.65%
Florida Retirement System	6,667	1,667	1,647	20	24.70%
ProfServ-Field Management	11,137	2,784	2,758	26	24.76%
Contracts-Landscape	106,315	26,579	27,152	(573)	25.54%
Communication - Telephone	2,000	500	561	(61)	28.05%
Electricity - Streetlights	137,300	34,325	39,400	(5,075)	28.70%
Utility - Water	6,800	1,700	4,173	(2,473)	61.37%
Electricity - Fountain	1,500	375	-	375	0.00%
R&M-Court Maintenance	30,000	7,500	-	7,500	0.00%
R&M-Irrigation	20,000	5,000	11,354	(6,354)	56.77%
R&M-Landscape Renovations	35,000	8,750	4,211	4,539	12.03%
R&M-Ponds	14,568	3,642	3,941	(299)	27.05%
R&M-Pools	8,000	2,000	2,085	(85)	26.06%
R&M-Streetlights	7,500	1,875	3,057	(1,182)	40.76%
Misc-Holiday Lighting	5,000	1,250	7,000	(5,750)	140.00%
Misc-Contingency	71,081	17,770	25,593	(7,823)	36.01%
Op Supplies - General	4,000	1,000	2,170	(1,170)	54.25%
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385	0.00%

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending December 31, 2022

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>
Reserve - Court Amenities	10,034	10,034	19,000	(8,966)	189.36%
Reserve - Fences	8,937	8,937	-	8,937	0.00%
Reserve - Irrigation/Landscape	2,594	2,594	5,980	(3,386)	230.53%
Reserve - Monuments/Signage	12,022	12,022	-	12,022	0.00%
Reserve - Other	21,716	21,716	-	21,716	0.00%
Reserve - Parking Lot	798	798	-	798	0.00%
Reserve - Ponds	2,888	2,888	-	2,888	0.00%
Reserve -Highwoods Streetlights	16,988	16,988	-	16,988	0.00%
Reserve - Swimming Pools	2,200	2,200	-	2,200	0.00%
<b>Total Field</b>	<b>558,195</b>	<b>199,970</b>	<b>162,305</b>	<b>37,665</b>	<b>29.08%</b>
<b>TOTAL EXPENDITURES</b>	<b>641,968</b>	<b>231,166</b>	<b>195,392</b>	<b>35,774</b>	<b>30.44%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	217,762	386,492	168,730	0.00%
Net change in fund balance	\$ -	\$ 217,762	\$ 386,492	\$ 168,730	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>918,549</b>	<b>918,549</b>	<b>918,549</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 918,549</b>	<b>\$ 1,136,311</b>	<b>\$ 1,305,041</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending December 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b>REVENUES</b>					
Interest - Investments	\$ 1,800	\$ 450	\$ 3,850	\$ 3,400	213.89%
Room Rentals	5,000	1,250	717	(533)	14.34%
Special Assmnts- Tax Collector	1,139,060	797,342	1,028,390	231,048	90.28%
Special Assmnts- Discounts	(45,562)	(31,893)	(41,201)	(9,308)	90.43%
Other Miscellaneous Revenues	3,800	950	1,042	92	27.42%
Access Cards	1,000	250	63	(187)	6.30%
<b>TOTAL REVENUES</b>	<b>1,105,098</b>	<b>768,349</b>	<b>992,861</b>	<b>224,512</b>	<b>89.84%</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
P/R-Board of Supervisors	8,000	2,000	867	1,133	10.84%
FICA Taxes	612	153	66	87	10.78%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	6,000	1,500	112	1,388	1.87%
ProfServ-Legal Services	3,000	750	110	640	3.67%
ProfServ-Mgmt Consulting	57,311	14,328	14,328	-	25.00%
ProfServ-Special Assessment	11,631	11,631	11,631	-	100.00%
Auditing Services	5,035	1,259	-	1,259	0.00%
Postage and Freight	450	113	58	55	12.89%
Insurance - General Liability	17,077	8,539	13,725	(5,186)	80.37%
Printing and Binding	200	50	8	42	4.00%
Legal Advertising	1,000	250	-	250	0.00%
Miscellaneous Services	500	125	-	125	0.00%
Misc-Assessment Collection Cost	22,781	15,947	19,744	(3,797)	86.67%
Office Supplies	250	62	-	62	0.00%
Annual District Filing Fee	80	80	80	-	100.00%
<b>Total Administration</b>	<b>134,927</b>	<b>57,787</b>	<b>60,729</b>	<b>(2,942)</b>	<b>45.01%</b>
<b>Field</b>					
Payroll-Part Time	90,000	22,500	26,264	(3,764)	29.18%
Payroll-Part Time Club Suprvsr	40,000	10,000	11,206	(1,206)	28.02%
Payroll-Site Manager	78,786	19,697	21,753	(2,056)	27.61%
FICA Taxes	15,972	3,993	4,928	(935)	30.85%
Florida Retirement System	6,667	1,667	753	914	11.29%
Life and Health Insurance	10,500	2,625	2,460	165	23.43%
Workers' Compensation	9,038	2,260	5,600	(3,340)	61.96%
Contracts-Security Services	3,750	938	2,086	(1,148)	55.63%
Contracts-Landscape	42,345	10,586	11,130	(544)	26.28%
Contracts-Irrigation	6,600	1,650	-	1,650	0.00%
Contracts-Pools	20,100	5,025	3,175	1,850	15.80%
Contracts-Lakes	4,500	1,125	-	1,125	0.00%
Contracts-Pest Control	965	241	-	241	0.00%
Communication - Mobile	1,200	300	-	300	0.00%
Communication - Teleph - Field	4,548	1,137	1,336	(199)	29.38%

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
 For the Period Ending December 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Electricity - Streetlights	245,000	61,250	71,088	(9,838)	29.02%
Utility - Water	28,000	7,000	6,971	29	24.90%
Utility - Refuse Removal	12,000	3,000	565	2,435	4.71%
Electricity - Fountain	3,500	875	827	48	23.63%
Rentals & Leases	9,420	2,355	2,472	(117)	26.24%
R&M-General	25,000	6,250	886	5,364	3.54%
R&M-Court Maintenance	10,500	2,625	673	1,952	6.41%
R&M-Electrical	9,500	2,375	-	2,375	0.00%
R&M-Gate	2,000	500	1,226	(726)	61.30%
R&M-Irrigation	4,500	1,125	2,229	(1,104)	49.53%
R&M-Landscape Renovations	14,000	3,500	10,275	(6,775)	73.39%
R&M-Pest Control	100	25	384	(359)	384.00%
R&M-Ponds	4,236	1,059	1,101	(42)	25.99%
R&M-Pools	15,000	3,750	1,525	2,225	10.17%
R&M-Plumbing	2,500	625	1,399	(774)	55.96%
R&M-Painting	9,000	2,250	-	2,250	0.00%
Misc-Access Cards	2,500	625	-	625	0.00%
Misc-Holiday Lighting	4,000	1,000	3,800	(2,800)	95.00%
Special Events	10,000	2,500	14,001	(11,501)	140.01%
Misc-Clubhouse Activities	4,000	1,000	-	1,000	0.00%
Misc-Contingency	8,548	2,137	9,489	(7,352)	111.01%
Misc-Web Hosting	650	163	-	163	0.00%
Cleaning Supplies	2,500	625	1,156	(531)	46.24%
Op Supplies - General	13,500	3,375	1,885	1,490	13.96%
Reserve - Clubhouse	56,944	56,944	-	56,944	0.00%
Reserve - Court Amenities	11,361	11,361	-	11,361	0.00%
Reserve - Other	49,070	49,070	-	49,070	0.00%
Reserve - Playground	6,999	6,999	-	6,999	0.00%
Reserve - Swimming Pools	70,872	70,872	13,440	57,432	18.96%
<b>Total Field</b>	<b>970,171</b>	<b>388,979</b>	<b>236,083</b>	<b>152,896</b>	<b>24.33%</b>
<hr/>					
<b>TOTAL EXPENDITURES</b>	<b>1,105,098</b>	<b>446,766</b>	<b>296,812</b>	<b>149,954</b>	<b>26.86%</b>
<hr/>					
Excess (deficiency) of revenues Over (under) expenditures	-	321,583	696,049	374,466	0.00%
<hr/>					
Net change in fund balance	\$ -	\$ 321,583	\$ 696,049	\$ 374,466	0.00%
<hr/>					
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,305,507</b>	<b>1,305,507</b>	<b>1,305,507</b>		
<hr/>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,305,507</b>	<b>\$ 1,627,090</b>	<b>\$ 2,001,556</b>		

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

**Supporting Schedules**

*December 31, 2022*

**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
<b>TOTAL</b>	<b>\$ 1,827,706</b>	<b>\$ 77,837</b>	<b>\$ 37,300</b>	<b>\$ 1,942,844</b>	<b>\$ 312,295</b>	<b>\$ 602,158</b>	<b>\$ 1,028,390</b>
% COLLECTED				90%	90%	90%	90%
<b>TOTAL OUTSTANDING</b>				<b>\$ 211,403</b>	<b>\$ 33,981</b>	<b>\$ 65,522</b>	<b>\$ 111,901</b>



**Cash and Investment Report  
12/31/2022**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	1.25%	n/a	\$ 2,432,568 *
		<b>Subtotal</b>		<u>\$ 2,432,568</u>
Money Market Account	Bank United	3.00%	n/a	2,865,527
		<b>Subtotal</b>		<u>\$ 2,865,527</u>
		<b>Total</b>		<u><u>\$ 5,298,095</u></u>

\* A request was made to transfer to Bank United Money Market from Valley National Bank on February 9, 2023 in the amount of \$1.5M.



An Amwins Group Company

### Special Event Insurance Request for Quote

Instructions to obtain a Quote:

1. Complete form entirely to receive a quote. If the form is not completed, additional information will have to be attained before quoting.
2. Save completed form to your computer
3. Please send this form to: Email: smic\_information@amwins.com, Fax: (715) 344-6126  
Or mail to: Special Markets Insurance Consultants, Inc., 1055 Main Street, Suite 101, Stevens Point, WI 54481  
Phone: (800) 727-7642

*Request for quote form must be completed and returned for underwriter review. Submission of this form does not guarantee coverage. Quote will be offered if risk meets Underwriting Guidelines. Payment of premium is required to bind coverage.*

#### SUBMISSION REQUIREMENTS

- Copy of rental agreement or contract to rent or use venue

#### ACCOUNT INFORMATION

Named Insured \_\_\_\_\_  
(to be shown on policy declarations page)

Physical Address \_\_\_\_\_ Email \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Fax \_\_\_\_\_ Website \_\_\_\_\_

Mailing Address \_\_\_\_\_

Contact Person \_\_\_\_\_ Title \_\_\_\_\_ Phone \_\_\_\_\_

Effective Date \_\_\_\_\_ Expiration Date \_\_\_\_\_

Event Start Date \_\_\_\_\_ Event End Date \_\_\_\_\_

Named Insured is:  Individual  Partnership  Corporation  Association  Other: \_\_\_\_\_  Non Profit

**Coverage Requested:**  Accident Medical Medical Limits:  \$10,000  \$25,000  Other Limit \$ \_\_\_\_\_  
Accident Medical Deductible Options:  \$0  \$100  \$250  \$500  \$1,000  Other Limit \$ \_\_\_\_\_

Participant General Liability (Participants & spectators are included, accident coverage is required and Section D must be completed)  
Limits of Insurance Requested \$ \_\_\_\_\_

Spectator General Liability (complete Section D)  
Limits of Insurance Requested \$ \_\_\_\_\_

Abuse & Molestation (complete Section C) Limits of Insurance Requested \$ \_\_\_\_\_

Liquor Liability (complete Section B)

Hired/Non-Owned Auto Cost of Hire: \_\_\_\_\_

Miscellaneous Equipment Coverage (Inland Marine) Limits of Insurance Requested \$ \_\_\_\_\_

#### SECTION A – Special Event Underwriting Information

Name of Event \_\_\_\_\_  
(Attach a copy of rental agreement or contract to rent or use venue)

Event Website \_\_\_\_\_

Describe all events, activities, and operations you are requesting insurance for:  
\_\_\_\_\_  
\_\_\_\_\_

Name of Venue \_\_\_\_\_

Address of Venue \_\_\_\_\_

Schedule of Events (use separate sheet if needed & attach brochure or promotional materials if applicable)

Activity	Date	Time(s)	Location Name / Address

Number of Spectators/Attendees per day \_\_\_\_\_ Total Number of Spectators/Attendees \_\_\_\_\_ Ticket Prices \$ \_\_\_\_\_

Number of Athletic Participants Youth \_\_\_\_\_ Adult \_\_\_\_\_

How many years has this event been held under the present management? \_\_\_\_\_  
 During this time has the insured had any claims regarding this event?  Yes  No  
 If yes, please explain \_\_\_\_\_

If insured has never held current event, please provide insured's experience with similar events. \_\_\_\_\_

Are overnight accommodations or camping facilities part of the event?  Yes  No

Is this event held annually?  Yes  No

Is there a musical or entertainment performance at the event?  Yes  No

If yes, please list the type of performer(s): \_\_\_\_\_

Please provide list of all performers: \_\_\_\_\_

Is your event held  Indoors  Outdoors

Will any of the events occur in a bar or nightclub?  Yes  No

Will any of the events include any of the following activities? If so, please check all that apply and indicate the responsible party by filing in "A" for applicant, "VE" for vendor/exhibitor or "S" for subcontractor on the line after the activity. **We cannot guarantee coverage for all activities listed.**

- |   |  |
|---|--|
| <input type="checkbox"/> Aircraft _____                                 | <input type="checkbox"/> Mechanical Amusement Rides _____                        |
| <input type="checkbox"/> Animals (other than pet contests) _____        | <input type="checkbox"/> Motorsports _____                                       |
| <input type="checkbox"/> Archery _____                                  | <input type="checkbox"/> Open Water Exposure _____                               |
| <input type="checkbox"/> Camping _____                                  | <input type="checkbox"/> Paintball _____   |
| <input type="checkbox"/> Cattle Drives _____                            | <input type="checkbox"/> Parade _____  |
| <input type="checkbox"/> Childcare Operations _____                     | <input type="checkbox"/> Rock Climbing _____                                     |
| <input type="checkbox"/> Firearms/Ammunition/ Weapons of Any Kind _____ | <input type="checkbox"/> Rodeos _____  |
| <input type="checkbox"/> Fireworks _____                                | <input type="checkbox"/> Tattooing/Body Piercing _____                           |
| <input type="checkbox"/> Food Vendor _____                              | <input type="checkbox"/> Temporary Skating/Skiing/Skateboarding Structures _____ |
| <input type="checkbox"/> Inflatables _____                              | <input type="checkbox"/> Trail Rides _____                                       |
| <input type="checkbox"/> Knives/Cutlery Displays or Sales _____         |  |

If you hire subcontractors for the insured event(s) do these subcontractors carry their own insurance naming you as an additional insured?  Yes  No

Do you require all vendors/exhibitors managing any of the above indicated activities to have their own liability insurance in place listing you as an additional insured?  Yes  No

Will there be temporary structures installed/built for the event(s)?  Yes  No

If yes, who will be responsible for building/installing structure(s)?  Insured  Subcontractor

If Subcontractor, will the Subcontractor be naming the Insured as an Additional Insured on their insurance policy?  Yes  No

Will there be security at the event(s)?  Yes  No

Who is responsible for providing the security?  Venue  Applicant  Police  Other \_\_\_\_\_

If other, does the security company carry its own insurance naming the Insured as an Additional Insured?  Yes  No

<b>Revenue Generated:</b>	Event Gross Revenue	\$ _____
	Admission Fees	\$ _____
	Liquor Sales	\$ _____
	Food Sales	\$ _____
	Merchandise	\$ _____
	Event Expenses	\$ _____

Alcoholic Beverages (please check those that apply)

- Will not be allowed or available at the event.
- None provided by Named Insured and/or only attendees to bring their own alcoholic beverages.
- Will be sold at the event. (e.g.: individual drinks are offered for sale for cash or with pre-purchased tickets)  
 If sold, who holds the liquor license or permit?  
 Insured (If selected complete Section B - Liquor Liability)  Caterer or Vendor  Facility  Sponsor
- Will be furnished without a charge at the event. (e.g.: wine & beer are served for free; or event has \$100 admission fee and wine is served with dinner for free)  
 Will an admission fee be charged?  Yes  No If yes, complete Section B – Liquor Liability

**Section B - Liquor Liability**

1. Is the Liquor License in your name? (A copy of the license should be available upon request)  Yes  No
  - a. If yes, is it an annual license?  Yes  No
2. Will alcohol be served by a licensed bartender?  Yes  No
  - a. If no, who will be serving the alcohol? \_\_\_\_\_
  - b. Describe training and/or experience of persons serving alcohol \_\_\_\_\_
  - c. Do all servers complete TIPS or TAMS training?  Yes  No
3. Are your employees or volunteers serving liquor?  Yes  No
4. Are written procedures in place for:
  - a. Checking ID's  Yes  No
  - b. Refusal of alcohol to minors  Yes  No
  - c. Refusal of alcohol to intoxicated persons  Yes  No
  - d. What measures are in place to prevent the service of alcohol to minors and/or intoxicated persons?  
\_\_\_\_\_
5. Estimated number of attendees consuming alcohol daily \_\_\_\_\_ Average age of attendees \_\_\_\_\_
6. Number of bars or areas at which alcohol will be dispensed at this event. \_\_\_\_\_
  - a. Is alcohol consumption confined to this (these) areas?  Yes  No
  - b. If no, explain \_\_\_\_\_
7. Will there be an open bar?  Yes  No
8. Will alcohol be sold by the drink?  Yes  No If yes, cost per drink: \$ \_\_\_\_\_
9. Is BYOB (bring your own beverage) permitted?  Yes  No
10. Have you ever been assessed a fine or violation of a law concerning the sale, serving or providing of alcohol?  Yes  No  
If yes, explain \_\_\_\_\_
11. Has the applicant had a previous license suspended or revoked?  Yes  No
12. Has the applicant had a liquor loss in the last 5 years?  Yes  No  
If yes, explain \_\_\_\_\_

**Section C - Abuse & Molestation (Must be completed if requesting Abuse & Molestation coverage or if there is overnight exposure.)**

1. Do you do criminal background investigations on all those involved with children?  Yes  No
2. Do you have written procedures along with formal training for dealing with sexual abuse?  Yes  No
3. Are there written procedures prohibiting 1 on 1 exposure between youth and adult?  Yes  No
4. Do you have a plan of supervision that monitors staff in day-to-day relationships with clients both on and off premises?  Yes  No
5. Has your organization ever had an incident which resulted in an allegation of sexual abuse?  Yes  No  
*If yes, please describe.* \_\_\_\_\_
- a. Was a claim made against the organization?  Yes  No
- b. Was the case settled?  Yes  No
- c. Was the case taken to trial?  Yes  No
- d. How much money was paid in damages to the victim \$ \_\_\_\_\_
6. How long do you maintain copies of all documentation (i.e. employment applications, background investigations, MVR's)? \_\_\_\_\_ (recommend at least 7 years for claim purposes)

**Section D - Underwriting Information (complete if requesting General Liability)**

- Do you require all event participants and volunteers to sign waivers?  Yes  No
- Do you have a written contract in place with all persons or entities you contract with?  Yes  No
- a) Do these contracts contain a harmless agreement whereby you the Named insured do NOT assume liability of any other person(s) or entities?  Yes  No
- Do you require those you contract with to name you as an Additional Insured on their liability insurance and provide evidence of doing so?  Yes  No
- Are you contractually obligated to name any organization as an additional insured?**  Yes  No

If yes complete the following if requesting General Liability:

<u>Additional Insured Name*</u>	<u>Complete Address</u>	<u>Relationship to you (examples below)**</u>
_____	_____	_____

\*Additional Insured Certificates – Each additional Insured Certificate is \$35.00 (non-commissionable).

**\*\*Relationship Examples: Owners/Lessors of Premises, State or Governmental Agency or Subdivision or Public Subdivision, Lessor of Leased Equipment, Mortgagee, Assignee or Receiver, Sponsor, Co-promoters.**

- Do you currently have or have you had Accident Medical and/or General Liability Insurance for this event?  Yes  No
- a. If yes, please provide a copy of your current policy's schedule page.
  - b. If yes, please provide 3 years loss experience.

Applicant's Statement and Declarations

The applicant declares to the best of his / her knowledge the information contained in this application and all supplements attached to be true and that no material facts have been suppressed or misstated. The applicant further understands that any false or fraudulent statements or misrepresentations could result in termination or voidance of any insurance contract issued from the information stated herein.

**Authorized Signature** \_\_\_\_\_ **Date** \_\_\_\_\_  
**Printed Name** \_\_\_\_\_ **Title** \_\_\_\_\_

**All above information requested is required for policy issuance. The licensed agent is required to complete the section below. Policies cannot be issued without all the required information being completed.**

**Local/Regional Licensed Agency**

Agency Name: _____	License Number: _____
Agent Name (Printed): _____	Agent Address: _____
City, State, Zip: _____	Phone Number: _____
Signature: _____ (Licensed Agent)	Date: _____
Email Address: _____	Proposal Number: _____

**FRAUD NOTICE STATEMENTS**

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE CONTAINING ANY MATERIALLY FALSE INFORMATION OR CONCEALS, FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME AND SUBJECTS THAT PERSON TO CRIMINAL AND CIVIL PENALTIES (IN OREGON, THE AFOREMENTIONED ACTIONS MAY CONSTITUTE A FRAUDULENT INSURANCE ACT WHICH MAY BE A CRIME AND MAY SUBJECT THE PERSON TO PENALTIES). (IN NEW YORK, THE CIVIL PENALTY IS NOT TO EXCEED FIVE THOUSAND DOLLARS (\$5,000) AND THE STATED VALUE OF THE CLAIM FOR EACH SUCH VIOLATION). **(NOT APPLICABLE IN AL, AR, AZ, CO, DC, FL, KS, LA, ME, MD, MN, NM, OK, RI, TN, VA, VT, WA AND WV).**

**APPLICABLE IN AL, AR, AZ, DC, LA, MD, NM, RI AND WV:** ANY PERSON WHO KNOWINGLY (OR WILLFULLY IN MD) PRESENTS A FALSE OR FRAUDULENT CLAIM FOR PAYMENT OF A LOSS OR BENEFIT OR WHO KNOWINGLY (OR WILLFULLY IN MD) PRESENTS FALSE INFORMATION IN AN APPLICATION FOR INSURANCE IS GUILTY OF A CRIME AND MAY BE SUBJECT TO FINES OR CONFINEMENT IN PRISON.

**APPLICABLE IN COLORADO:** IT IS UNLAWFUL TO KNOWINGLY PROVIDE FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE COMPANY. PENALTIES MAY INCLUDE IMPRISONMENT, FINES, DENIAL OF INSURANCE AND CIVIL DAMAGES. ANY INSURANCE COMPANY OR AGENT OF AN INSURANCE COMPANY WHO KNOWINGLY PROVIDES FALSE, INCOMPLETE, OR MISLEADING FACTS OR INFORMATION TO A POLICYHOLDER OR CLAIMANT FOR THE PURPOSE OF DEFRAUDING OR ATTEMPTING TO DEFRAUD THE POLICYHOLDER OR CLAIMANT WITH REGARD TO A SETTLEMENT OR AWARD PAYABLE FROM INSURANCE PROCEEDS SHALL BE REPORTED TO THE COLORADO DIVISION OF INSURANCE WITHIN THE DEPARTMENT OF REGULATORY AGENCIES.

**APPLICABLE IN FLORIDA AND OKLAHOMA:** ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD, OR DECEIVE ANY INSURER FILES A STATEMENT OF CLAIM OR AN APPLICATION CONTAINING ANY FALSE, INCOMPLETE, OR MISLEADING INFORMATION IS GUILTY OF A FELONY (IN FL, A PERSON IS GUILTY OF A FELONY OF THE THIRD DEGREE).

**APPLICABLE IN KANSAS:** ANY PERSON WHO, KNOWINGLY AND WITH INTENT TO DEFRAUD, PRESENTS, CAUSES TO BE PRESENTED OR PREPARES WITH KNOWLEDGE OR BELIEF THAT IT WILL BE PRESENTED TO OR BY AN INSURER, PURPORTED INSURER, BROKER OR ANY AGENT THEREOF, ANY WRITTEN STATEMENT AS PART OF, OR IN SUPPORT OF, AN APPLICATION FOR THE ISSUANCE OF, OR THE RATING OF AN INSURANCE POLICY FOR PERSONAL OR COMMERCIAL INSURANCE, OR A CLAIM FOR PAYMENT OR OTHER BENEFIT PURSUANT TO AN INSURANCE POLICY FOR COMMERCIAL OR PERSONAL INSURANCE WHICH SUCH PERSON KNOWS TO CONTAIN MATERIALLY FALSE INFORMATION CONCERNING ANY FACT MATERIAL THERETO; OR CONCEALS, FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO COMMITS A FRAUDULENT INSURANCE ACT.

**APPLICABLE IN MAINE, TENNESSEE, VIRGINIA AND WASHINGTON:** IT IS A CRIME TO KNOWINGLY PROVIDE FALSE, INCOMPLETE OR MISLEADING INFORMATION TO AN INSURANCE COMPANY FOR THE PURPOSE OF DEFRAUDING THE COMPANY. PENALTIES MAY INCLUDE IMPRISONMENT, FINES OR A DENIAL OF INSURANCE BENEFITS.



An Amwins Company

Agenda Page 22  
Special Markets Insurance Consultants  
1055 Main Street, Suite #101  
Stevens Point, WI 54481  
T 800.727.7642 | F 715.344.6126  
[specialmarkets.com](http://specialmarkets.com)

## EVENT LIABILITY INSURANCE QUOTATION

THIS QUOTATION IS SUBJECT TO CHANGE AND FULL MARKET SUPPORT PRIOR TO BINDING COVERAGE.

**QUOTE #:** 52682  
**NAMED INSURED:** Tampa Palms Open Space & Transportation CDD  
**POLICY PERIOD:** FROM: TBD (Date of Purchase)  
TO: 7/7/2023 12:01:00 AM

### LIMITS OF INSURANCE:

#### General Liability

Carrier: U.S. Specialty Insurance Company

General Liability Aggregate	\$2,000,000
GL Products/Completed Operations	\$1,000,000
GL Personal/Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Damages to Premises Rented to You	\$300,000

#### Spectator Excess Accident Medical

Carrier: United States Fire Insurance Company

Accidental Death & Dismemberment (AD&D)	\$5,000
Accident Medical Expense Benefit	\$5,000
Corridor Deductible per incident per person	\$100
Dental Maximum per tooth per accident	\$250
Aggregate Limit of Indemnity per Accident	\$50,000
(Applicable to AD&D only)	

Primary GL Premium	\$500.00
Primary GL TRIA	\$6.00
Additional Insureds	\$100.00
Premium SubTotal	\$606.00
Spectator Excess Accident Medical Premium	\$40.00
Taxes & Fees: ( FL FIGA Fee at the rate of 0.700% )	\$4.24
<b>TOTAL:</b>	<b>\$650.24</b>

\*Please note that premium is fully earned at time of binding

### SUBJECTIVITIES:

None.

**QUOTE EXPIRATION DATE:** 2/19/2023 7:25:40 AM



## SCHEDULE OF INSURED EVENTS

Name:	Type:	Start Date:	End Date:	Participant Option:	Volunteer Option:	Max Daily:	Total Attend:
Fireworks	Other	07/04/23	07/04/23	N/A	N/A	200	200

**POLICY FORMS:** Special Event Liability Policy Jacket SE PJ 01 01 13, Common Policy Declarations SE DS 05 02 10, Special Event Liability Declarations SE DS 01 02 10, Tokio Marine HCC Claim Reporting Procedures , Commercial General Liability Coverage Form (Occurrence Version) CG 00 01 04 13, Common Policy Conditions IL 00 17 11 98, Exclusion - Coverage C - Medical Payments CG 21 35 10 01, Abuse Or Molestation Exclusion CG 21 46 07 98, Attendance Limitation Exclusion Endorsement SE 1010 02 10, Employment Related Practices Exclusion CG 21 47 12 07, Fungi or Bacteria Exclusion CG 21 67 12 04, Nuclear Energy Liability Exclusion Endorsement (Broad Form) IL 00 21 09 08, Commercial General Liability Amendatory Endorsement SE 1012 01 13, Requirements For Written Contract of Vendors or Exhibitors SE 1034 02 10, Exclusion - Sports/Leisure/Entertainment Activities And Devices SE 1019 02 10, Field Of Entertainment Exclusion SE 1075 06 11, Assault And Battery Exclusion SE 1008 02 10, Fireworks, Explosives, Pyrotechnic Devices,Or Incendiary Device Exclusion SE 1022 02 10, Professional Liability Exclusion SE 1032 02 10, Securities and Financial Interest Exclusion SE 1077 06 11, Stunt Exclusion Endorsement SE 1076 06 11, Total Lead Exclusion SE 1080 06 11, Collapse Of Temporary Structure Exclusion Endorsement SE 1011 02 10, Asbestos And Silica Exclusion Endorsement SE 1079 06 11, Animal Exclusion SE 1007 02 10, DISCLOSURE PURSUANT TO TERRORISM RISK INSURANCE ACT IL 09 85 12 20, CAP ON LOSSES FROM CERTIFIED ACTS OF TERRORISM (General Liability) CG 21 70 01 15, Limited Event Coverage SE 1024 02 10, Limited Event Coverage Addendum SE 1024 ADD 02 10, Additional Insured - Managers Or Lessors Of Premises CG 20 11 04 13, AI - State Or Governmental Agency Or Subdivision Or Political Subdivision - Permits CG 20 12 04 13, Additional Insured - Designated Person Or Organization CG 20 26 04 13, Amendment Of The Policy Period SE 1070 06 10, U.S. Treasury Dept.'s Office of Foreign Assets Control ("OFAC") Advisory Notice IL P 001 01 04, Exclusion - Designated Ongoing Operations - Medical CG 21 53 01 96, Communicable Disease Exclusion CG 21 32 05 09, Exclusion Unmanned Aircraft CG 21 09 06 15, Florida Changes - Cancellation & Nonrenewal CG 02 20 03 12.

**RESOLUTION 2023-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION OF A PUBLIC HEARING REGARDING THE DISTRICT’S ADOPTION OF ITS RULES OF PROCEDURE; AUTHORIZING THE PUBLICATION OF THE NOTICE OF SUCH HEARING; AND PROVIDING AN EFFECTIVE DATE.**

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

**WHEREAS**, pursuant to the provisions of Chapters 120 and 190, Florida Statutes, among others, the District is authorized to adopt rules regarding the operation of the District; and

**WHEREAS**, the District desires to adopt the Rules of Procedure attached hereto as **Exhibit A**; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF TAMPA PALMS OPEN SPACE & TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. A public hearing will be held to adopt the Rules of Procedure on April 18, 2023, at 5:15 p.m., at the West Meadows Community Center, 8401 New Tampa Blvd., Tampa, Florida 33647.

Section 2. The District Manager is directed to publish notice of the hearing in accordance with Chapters 120 and 190, Florida Statutes.

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

**PASSED AND ADOPTED THIS 21ST DAY OF FEBRUARY, 2023.**

**ATTEST:**

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

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Name: \_\_\_\_\_  
Chair / Vice Chair of the Board of Supervisors

**Exhibit A: Proposed Rules of Procedures**



Mark,

I took the information you sent to me late Thursday (2/2/23) and did more measuring and use recommendations to add the developer off roll parcels along with the new Edgewater Oaks Apartments parcel. I also used Budget A which allocated the landscaping to the roadways like I always do and have come up with the new assessment table that looks like this:

TPOST 3 FY 2022-2023 ASSESSMENTS WITH NEW METHODOLOGY						
	UNITS	Budget A	2022-23 Assessment*	Assessment Change	Budget A Check	2022-2023 Check
<b>RESIDENTIAL</b>						
THE PROMANADE CONDOMINIUMS	240	\$193	\$76	\$117.20	\$46,329.49	\$18,202
EMERALD POINTE TOWNHOMES	131	\$245	\$315	(\$69.89)	\$32,094.04	\$41,249
BUCKINGHAM AT TAMPA PALMS	105	\$254	\$315	(\$61.37)	\$26,618.18	\$33,062
TAMPA PALMS AREA 3 NEIGHBORHOOD	24	\$259	\$315	(\$56.38)	\$6,204.04	\$7,557
TUSCANY AT TAMPA PALMS	198	\$248	\$315	(\$66.41)	\$49,197.64	\$62,346
STAFFORD PLACE	118	\$250	\$315	(\$64.72)	\$29,518.33	\$37,156
COMPTON PLACE APARTMENTS (BY PARCEL)	384	\$26,334	\$29,805	(\$3,470.70)	\$26,334	\$29,805
EDGEWATER OAKS APARTMENTS	402	\$27,004	\$53,767	(\$26,762.62)	\$27,004	\$53,767
38C - FUTURE APARTMENTS (Developer Off Roll)	220	\$14,635	\$26,161	(\$11,526.30)	\$14,635	\$26,161
38D - FUTURE APARTMENTS (Developer Off Roll)	374	\$24,803	\$49,023	(\$24,220.48)	\$24,803	\$49,023
<b>COMMERCIAL</b>						
LA FITNESS		\$1,708	\$10,855	(\$9,146.78)	\$1,708	\$10,855
CHASE BANK		\$3,935	\$1,951	\$1,984.34	\$3,935	\$1,951
MARKET SQUARE AT TAMPA PALMS		\$98,849	\$59,680	\$39,168.31	\$98,849	\$59,680
RACE TRAC		\$16,046	\$3,485	\$12,560.71	\$16,046	\$3,485
LOWES		\$37,777	\$17,758	\$20,018.83	\$37,777	\$17,758
CVS/METRO CITY BANK		\$17,835	\$4,889	\$12,945.93	\$17,835	\$4,889
VACANT GENERAL COMMERCIAL		\$291	\$3,485	(\$3,193.48)	\$291	\$3,485
36 - VACANT COMMERCIAL (Developer Off Roll)		\$11,528	\$6,532	\$4,995.67	\$11,528	\$6,532
					\$470,706	\$466,963
					+ Interest	\$4,100
						\$471,063

This accommodates all of the parcels and as you can see by the yellow boxes, tie (off by \$357, which is rounding). I used the net assessment number for the current fiscal year to show the comparison. The only difference is that this year's net assessments don't include the \$4,100 interest income offset.

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

## **AREA 6**

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

**January 11, 2023**

**Prepared for**

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

**Prepared by**

**Real Estate Econometrics, Inc.  
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## 1.0 Introduction

### 1.1 Purpose

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

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

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

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

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

### 1.2 Background

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

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

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

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

Source: District Budget Workbook

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

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

**2.0 Operations and Maintenance Assessment Requirements**

2.1 Requirements of a Valid Assessment Methodology

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

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

## 2.2 Special and Peculiar Benefit to the Property

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

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

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

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

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

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

### **3.0 District Assessment Determination**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Source: Methodology Consultant

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **5.0 Methodology Use**

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

## APPENDIX A

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

EXPENDITURES <i>Administrative</i>		SINGLE FAMILY - RICHMOND PLACE DR. STREETLIGHTS	HIGHWOODS PRESERVE PKWY. STREETLIGHTS	SINGLE FAMILY - RICHMOND PLACE DR. LANDSCAPING	WATER MANAGEMENT RESIDENTIAL	ADMINISTRATION ALL	ADMINISTRATION SINGLE FAMILY
P/R-Board of Supervisors	8,000					\$8,000	
FICA Taxes	612					612	
ProfServ-Engineering	5,000					5,000	
ProfServ-Legal Services	2,500					2,500	
ProfServ-Mgmt Consulting	29,700					29,700	
ProfServ-Special Assessment	5,986					5,986	
Auditing Services	3,500					3,500	
Postage and Freight	150					150	
Insurance - General Liability	13,006					13,006	
Printing and Binding	75					75	
Legal Advertising	750					750	
Miscellaneous Services	1,000					1,000	
Misc-Assessment Collection Cost	13,354					13,354	
Office Supplies	99					99	
Annual District Filing Fee	41					41	
<b>Total Administrative</b>	<b>83,773</b>					<b>\$83,773</b>	
<b>Field</b>							
Payroll-Pool Monitors	10,000						\$10,000
FICA Taxes	765						765
Florida Retirement System	6,667					\$6,667	
ProfServ-Field Management	11,137	\$4,277	\$1,211	\$5,105	\$544		
Contracts-Landscape-Single Family Marquis Enclave	106,315			106,315			
Communication - Telephone	2,000					2,000	
Electricity - Streetlights Single Family/Marquis/Enclave	137,300	137,300					
Electricity Streetlights Commercial	16,988		16,988				
R&M-Streetlights Commercial	21,900		21,900				
Utility - Water	6,800					6,800	
Electricity - Fountain	1,500					1,500	
R&M-Court Maintenance	30,000						30,000
R&M-Irrigation	20,000			20,000			
R&M-Landscape Renovations	35,000			35,000			
R&M-Ponds	14,568				\$14,568		
R&M-Pools	8,000					8,000	
Misc-Holiday Lighting	5,000					5,000	
Misc-Contingency	71,080					71,080	
Op Supplies - General	4,000						4,000
Reserve - Clubhouse/Cabana	2,385						2,385
Reserve - Court Amenities	10,035						10,035
Reserve - Fences	8,937						8,937
Reserve - Irrigation/Landscape	2,594			2,594			
Reserve - Monuments/Signage	12,022					12,022	
Reserve - Other	21,716					21,716	
Reserve - Parking Lot	798						798
Reserve - Ponds	2,888				2,888		
Reserve - Swimming Pools	2,200						2,200
<b>Total Field</b>	<b>572,595</b>	<b>\$141,577</b>	<b>\$40,099</b>	<b>\$169,014</b>	<b>\$18,000</b>	<b>\$134,785</b>	<b>\$69,120</b>
<b>TOTAL EXPENDITURES</b>	<b>656,368</b>	<b>\$141,577</b>	<b>\$40,099</b>	<b>\$169,014</b>	<b>\$18,000</b>	<b>\$218,558</b>	<b>\$69,120</b>

## APPENDIX B

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

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