

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

August 19, 2025

**REVISED AGENDA
PACKAGE**

Tampa Palms Open Space and Transportation Community Development District

Board of Supervisors

- ☐ Bob Lennon, Chairperson
- ☐ Fred Pfister, Vice Chairman
- ☐ Leah Black, Assistant Secretary
- ☐ Luis DeArmas, Assistant Secretary
- ☐ Jay Krause, 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

Revised Budget Public Hearing & Regular Meeting Agenda

Tuesday, August 19, 2025 – 5:15 p.m.

- 1. Roll Call**
- 2. Public Comments (3) Minute Time Limit**
- 3. Public Hearing for Adoption of the Fiscal Year 2026 Final Budget**
 - A. Open Public Hearing
 - B. Consideration of Resolution 2025-04; Adopting Fiscal Year 2026 Budget
 - C. Close Public Hearing
- 4. Public Hearing for Levying O&M Assessments**
 - A. Open Public Hearing
 - B. Consideration of Resolution 2025-05; Levying O&M Assessments
 - C. Close Public Hearing
- 5. Consent Agenda**
 - A. Review of the June 2025 Financial Report
- 6. Staff Reports**
 - A. Engineer's Report
 - B. Attorney's Report
 - C. Manager's Report
 - i. Consideration of Resolution 2025-06; Designation of Secretary
 - ii. Consideration of Resolution 2025-07; Adopting Fiscal Year 2026 Meeting Schedule
 - iii. Consideration of Resolution 2025-08; Adopting Fiscal Year 2026 Goals and Objectives
 - iv. Consideration of Florida Insurance Alliance Contract Renewal
 - v. Approval of BGE Memorandum Regarding 2023 Operations and Maintenance Assessment Area 3 Methodology Report Review
 - D. Clubhouse Manager's Report
- 7. Supervisor Requests**
- 8. Adjournment**

The next CDD workshop is scheduled for Tuesday, September 2, 2025 at 5:15 p.m.

The next CDD meeting is scheduled for Tuesday September 16, 2025 at 5:15 p.m.

District Office:

Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33706
813-991-1140

Meeting Location:

West Meadows Community Center
8401 New Tampa Boulevard
Tampa, Florida 33647
813-977-1160

Third Order of Business

3B.

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15, 2025 to the Board of Supervisors (“**Board**”) of the Tampa Palms Open Space And Transportation Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving 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 pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects 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:

Section 1. Budget

- a. That 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 records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for Fiscal Year 2024-2025 and/or revised projections for Fiscal Year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Tampa Palms Open Space And Transportation Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026.”

- d. The final adopted budget shall be posted by the District Manager on the District's website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$ _____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund Area 3	\$ _____
Total General Fund Area 6	\$ _____
Total General Fund Area 7	\$ _____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its 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. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section 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(s) under subparagraph c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 19, 2025.

Attested By:

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

Print Name: _____

☐ Secretary / ☐ Assistant Secretary

Print Name: _____

☐ Secretary / ☐ Assistant Secretary

Exhibit A: FY 2025-2026 Adopted Budget

TAMPA PALMS OPEN SPACE AND TRANSPORTATION
Community Development District

Annual Operating

Fiscal Year 2026

**Approved Tentative Budget
(05/20/2025)**

Prepared by:



Tampa Palms Open Space and Transportation
Community Development District

Budget Overview
Fiscal Year 2026

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Tampa Palms Open Space and Transportation
Community Development District

Operating Budget
Fiscal Year 2026

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 3

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	ANNUAL BUDGET FY 2026
REVENUES			
Interest - Investments	\$ 5,937	\$ 40,053	\$ 5,937
Interest - Tax Collector	-	660	-
Special Assmnts- Tax Collector	197,893	180,578	197,893
Special Assmnts- Developer	36,430	-	36,430
Special Assmnts- Delinquent	-	-	-
Special Assmnts- Discounts	(7,916)	(7,107)	(7,916)
TOTAL REVENUES	232,344	214,184	232,344
EXPENDITURES			
<i>Administrative</i>			
P/R-Board of Supervisors	8,000	3,267	8,000
FICA Taxes	612	250	612
ProfServ-Engineering	12,000	-	11,500
ProfServ-Legal Services	12,000	406	11,500
ProfServ-Mgmt Consulting	40,152	20,076	41,357
ProfServ-Special Assessment	9,664	9,664	9,664
Auditing Services	3,993	-	3,993
Postage and Freight	165	150	150
Insurance - General Liability	13,010	19,843	13,010
Printing and Binding	100	-	100
Legal Advertising	1,500	-	1,500
Miscellaneous Services	500	-	500
Misc-Assessment Collection Cost	3,958	3,469	3,958
Office Supplies	75	-	75
Annual District Filing Fee	54	54	54
Total Administrative	105,783	57,179	105,973
<i>Field</i>			
Florida Retirement System	6,667	3,026	6,667
ProfServ-Field Management	12,000	2,345	12,000
Contracts-Landscape	139,822	85,133	139,822
Contracts-Ponds	8,980	4,763	8,980
Electricity - Streetlights	134,000	58,836	134,000
R&M-Irrigation	13,948	8,768	12,500
R&M-Landscape Renovations	8,000	11,325	8,000
Holiday Decoration	6,500	6,500	6,500
Op Supplies - General	2,500	4,212	5,000
Total Field	332,417	184,908	333,469
TOTAL EXPENDITURES	438,200	242,087	439,442
Excess (deficiency) of revenues			
Over (under) expenditures	(205,856)	(27,903)	(207,097)
OTHER FINANCING SOURCES (USES)			
Contribution to (Use of) Fund Balance	(205,856)	-	(207,097)
TOTAL OTHER SOURCES (USES)	(205,856)	-	(207,097)
Net change in fund balance	(205,856)	(27,903)	(207,097)
FUND BALANCE, BEGINNING	1,696,532	1,696,532	1,508,946
FUND BALANCE, ENDING	\$ 1,490,676	\$ 1,668,629	\$ 1,301,849

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

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

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 1,508,946
Net Change in Fund Balance - Fiscal Year 2025	(207,097)
Reserves - Fiscal Year 2025 Additions	-
Total Funds Available (Estimated) - 9/30/2025	1,301,849

ALLOCATION OF AVAILABLE FUNDS***Nonspendable Fund Balance***

Deposits	5,082
Subtotal	<u>5,082</u>

Assigned Fund Balance

Operating Reserve	109,550 ⁽¹⁾
Reserves - Irrigation/Landscape	30,000
Reserves - Monuments/Signage	20,000
Reserves - Ponds	80,000
Reserves - Hurricane	25,000
Reserves - Other	<u>417,382</u>
Subtotal	<u>681,932</u>

Total Allocation of Available Funds	687,014
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Total Unassigned (undesignated) Cash	<u>\$ 614,835</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 6

Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	FY 2025	3/31/2025	FY 2026
REVENUES			
Interest - Investments	\$ 20,310	\$ 31,755	\$ 20,310
Interest - Tax Collector	-	660	-
Special Assmnts- Tax Collector	676,985	621,737	670,124
Special Assmnts- Other	2,270	-	2,270
Special Assmnts- Discounts	(27,079)	(24,470)	(26,805)
TOTAL REVENUES	672,486	629,682	665,899

EXPENDITURES

Administrative

P/R-Board of Supervisors	8,000	3,267	8,000
FICA Taxes	612	250	612
ProfServ-Engineering	5,000	-	1,000
ProfServ-Legal Services	2,500	406	2,500
ProfServ-Mgmt Consulting	30,591	15,243	32,121
ProfServ-Special Assessment	6,585	6,585	6,585
Auditing Services	3,500	-	3,500
Postage and Freight	150	390	150
Insurance - General Liability	14,307	15,486	16,528
Printing and Binding	75	-	75
Legal Advertising	750	-	750
Miscellaneous Services	1,000	813	1,000
Misc-Assessment Collection Cost	13,540	11,945	13,402
Office Supplies	99	-	99
Annual District Filing Fee	41	41	41
Total Administrative	86,750	54,426	86,363

Field

Payroll-Part Time	10,000	5,134	12,000
FICA Taxes	765	391	918
Florida Retirement System	6,667	3,026	6,667
ProfServ-Field Management	15,592	2,345	15,592
Contracts-Landscape	114,820	56,679	114,820
Communication - Telephone	2,000	1,280	2,000
Utility - Electric	162,500	131,170	162,500
Utility - Water	15,000	5,775	15,000
Electricity - Fountain	1,500	750	-
R&M-Court Maintenance	3,000	-	5,000
R&M-Playground	-	-	5,000
R&M-Equipment	30,000	-	14,147
R&M-Irrigation	20,000	16,665	20,000
R&M-Landscape Renovations	35,000	26,240	35,000
R&M-Ponds	14,568	8,403	14,568
Contract-Pools	8,400	4,200	8,400
Misc-Holiday Lighting	5,000	7,000	8,000
Misc-Contingency	71,080	26,980	71,080
Contract-Pest Control	-	-	1,200
Op Supplies - General	4,000	5,804	8,000
R&M - Clubhouse/Cabana	2,385	-	2,385

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 6

Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	FY 2025	3/31/2025	FY 2026
Reserve - Court Amenities	10,034	500	10,034
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
Total Field	583,466	302,342	583,466
TOTAL EXPENDITURES	670,216	356,768	669,829
Excess (deficiency) of revenues			
Over (under) expenditures	2,270	375,868	(3,931)
OTHER FINANCING SOURCES (USES)			
Contribution to (Use of) Fund Balance	2,270	-	(3,931)
TOTAL OTHER SOURCES (USES)	2,270	-	(3,931)
Net change in fund balance	2,270	375,868	(3,931)
FUND BALANCE, BEGINNING	1,021,712	1,021,712	981,178
FUND BALANCE, ENDING	\$ 1,023,982	\$ 1,397,580	\$ 977,247

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 981,178
Net Change in Fund Balance - Fiscal Year 2025	(3,931)
Reserves - Fiscal Year 2025 Additions	63,574
Total Funds Available (Estimated) - 9/30/2025	1,044,752

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	21,840
Subtotal	21,840

Assigned Fund Balance

Operating Reserve	151,660 ⁽¹⁾
Reserves - Clubhouse/Cabana	30,000
Reserves - Court Amenities	34,500
Reserves - Playground	75,000
Reserves - Irrigation/Landscape	40,000
Reserves - Fences	30,000
Reserves - Monuments/Signage	50,000
Reserves - Hurricane	50,000
Reserves - Parking Lot	70,000
Reserves - Ponds	125,000
Reserves - Swimming Pools	75,000
Reserves - Other	195,444
Subtotal	926,104

Total Allocation of Available Funds	947,944
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Total Unassigned (undesignated) Cash	\$ 96,808
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Notes

(1) Represents approximately 3 months of operating expenditures

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES				
Interest - Investments	\$ 35,789	\$ 31,758	\$ 31,758	\$ 35,789
Room Rentals	5,000	3,955	3,955	5,000
Interest - Tax Collector	-	660	660	-
Special Assmnts- Tax Collector	1,192,967	1,091,950	1,091,950	1,207,590
Special Assmnts- Discounts	(47,719)	(42,977)	(42,977)	(48,304)
Other Miscellaneous Revenues	3,800	942	942	3,800
Access Cards	1,000	-	-	1,000
TOTAL REVENUES	1,190,837	1,086,288	1,086,288	1,204,875
EXPENDITURES				
<i>Administrative</i>				
P/R-Board of Supervisors	8,000	3,267	8,000	8,000
FICA Taxes	612	250	612	612
ProfServ-Dissemination Agent	1,000	-	1,000	1,000
ProfServ-Engineering	6,000	-	6,000	6,000
ProfServ-Legal Services	3,000	407	3,000	3,000
ProfServ-Mgmt Consulting	59,030	29,578	59,030	61,982
ProfServ-Special Assessment	12,794	12,794	12,794	12,794
Auditing Services	5,035	-	5,035	5,035
Postage and Freight	450	979	450	450
Insurance - General Liability	22,327	28,426	22,327	22,357
Printing and Binding	200	-	200	200
Legal Advertising	1,000	-	1,000	1,000
Miscellaneous Services	500	-	500	500
Misc-Assessment Collection Cost	23,859	20,979	23,859	24,152
Office Supplies	250	-	250	250
Annual District Filing Fee	80	80	80	80
Total Administrative	144,137	96,760	144,137	147,411
<i>Field</i>				
Payroll-Part Time	120,000	50,463	120,000	145,000
Payroll-Asst Manager	60,700	29,726	60,700	65,700
Payroll-Site Manager	81,500	55,466	81,500	86,500
FICA Taxes	20,058	10,738	20,058	20,058
Florida Retirement System	6,667	3,026	6,667	6,667
Life and Health Insurance	10,500	5,544	10,500	10,500
Workers' Compensation	9,038	-	9,038	9,038
Contracts-Security Services	3,750	4,246	3,750	9,000
Contracts-Landscape	44,590	20,510	44,590	44,590
Contracts-Irrigation	6,600	-	6,600	10,000
Contracts-Pools	21,600	10,800	21,600	21,600
Contracts-Ponds	4,500	-	4,500	4,500
Contracts-Pest Control	965	-	965	1,065
Communication - Mobile	1,200	-	1,200	-
Communication - Teleph - Field	4,548	2,802	4,548	5,748
Utility - Electric	320,000	162,134	320,000	323,500
Utility - Water	30,000	9,595	30,000	15,000
Utility - Refuse Removal	2,100	1,165	2,100	2,100
Electricity - Fountain	3,500	1,891	3,500	-
Rentals & Leases	9,420	1,820	9,420	9,420

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

General Fund Area 7

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2026 Budget

ACCOUNT DESCRIPTION	ADOPTED BUDGET	ACTUAL THRU	TOTAL PROJECTED	ANNUAL BUDGET
	FY 2025	3/31/2025	FY 2025	FY 2026
R&M-General	25,000	13,733	25,000	35,000
R&M-Court Maintenance	10,500	3,725	10,500	30,000
R&M-Electrical	9,500	2,236	9,500	9,500
R&M-Gate	2,000	-	2,000	-
R&M-Irrigation	4,500	6,690	4,500	10,000
R&M-Landscape Renovations	30,000	20,564	30,000	50,000
R&M-Pest Control	100	576	100	-
R&M-Ponds	4,236	2,203	4,236	-
R&M-Pools	15,000	4,835	15,000	15,000
R&M-Plumbing	2,500	-	2,500	-
R&M-Painting	9,000	-	9,000	-
Misc-Access Cards	2,500	-	2,500	-
Misc-Holiday Lighting	4,000	4,500	4,000	4,500
Holiday Events	25,000	40	25,000	25,000
Misc-Contingency	8,547	31,537	8,547	8,547
Misc-Web Hosting	650	528	650	-
Cleaning Supplies	2,500	270	2,500	-
Op Supplies - General	13,500	6,036	13,500	13,500
Reserve-Clubhouse	50,000	-	50,000	50,000
Reserve - Court Amenities	11,361	3,500	11,361	11,361
Reserve - Other	49,070	-	49,070	49,070
Reserve - Playground	6,000	-	6,000	6,000
Total Field	1,046,700	470,899	1,046,700	1,107,464
TOTAL EXPENDITURES	1,190,837	567,659	1,190,837	1,254,875
Excess (deficiency) of revenues				
Over (under) expenditures	-	518,629	(104,549)	(50,000)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	-	-	-	(50,000)
TOTAL OTHER SOURCES (USES)	-	-	-	(50,000)
Net change in fund balance	-	518,629	(104,549)	(50,000)
FUND BALANCE, BEGINNING	1,448,686	1,448,686	1,448,686	1,344,137
FUND BALANCE, ENDING	\$ 1,448,686	\$ 1,967,315	\$ 1,344,137	\$ 1,294,137

Exhibit "C"

Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 1,344,137
Net Change in Fund Balance - Fiscal Year 2025	(50,000)
Reserves - Fiscal Year 2025 Additions	66,431
Total Funds Available (Estimated) - 9/30/2025	1,360,568

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	24,388
Subtotal	24,388

Assigned Fund Balance

Operating Reserve	331,615 ⁽¹⁾
Reserves - Clubhouse	207,536
Reserves - Fences	30,000
Reserves - Court Amenities	31,772
Reserves - Irrigation/Landscape	20,000
Reserves - Other	150,000
Reserves - Monuments/Signage	10,000
Reserves - Playground	125,000
Reserves - Ponds	90,020
Reserves - Hurricane	50,000
Reserves - Swimming Pools	248,413
Reserves - Parking Lots	100,000
Subtotal	1,294,356

Total Allocation of Available Funds	1,318,744
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Total Unassigned (undesignated) Cash	\$ 41,824
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Notes

(1) Represents approximately 3 months of operating expenditures

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Budget Narrative Fiscal Year 2026

REVENUES

Interest-Investments

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

Room Rentals

The District receives revenue from room rentals

Special Assessments-Tax Collector

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

Special Assessments-Developer

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

Special Assessments-Discounts

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

Other Miscellaneous Revenues

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

EXPENDITURES

Administrative

P/R-Board of Supervisors

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

Professional Services - Dissemination Agent

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

Professional Services-Engineering

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

Professional Services-Legal Services

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

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Budget Narrative Fiscal Year 2026

EXPENDITURES

Administrative (continued)

Professional Services-Management Consulting Services

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

Professional Services-Special Assessment

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

Auditing Services

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

Postage and Freight

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

Insurance-General Liability

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

Printing and Binding

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

Legal Advertising

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

Miscellaneous Services

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

Miscellaneous-Assessment Collection Costs

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

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Budget Narrative Fiscal Year 2026

EXPENDITURES

Administrative (continued)

Office Supplies

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

Annual District Filing Fee

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

Field

Payroll-Part Time

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

Payroll-Project Manager

Payroll for project manager.

Payroll-Part Time Club Supervisor

Payroll for part time club supervisor.

Payroll-Site Manager

Payroll for site manager.

FICA Taxes

Payroll taxes for employees.

Retirement Benefits

Retirement Benefits for employees.

Life and Health Insurance

Health insurance for site manager.

Workers' Compensation

Workers' compensation for employees.

Professional Services-Field Management

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

Contracts-Janitorial Services

Expenses incurred for cleaning services for the District.

Contracts-Irrigation

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

Contracts-Security Service

Expenses incurred for security services for the District.

Contracts-Landscape

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

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Budget Narrative Fiscal Year 2026

EXPENDITURES

Field (continued)

Contracts-Ponds

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

Contracts-Pools

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

Contracts-Pest control

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

Communication-Mobile

Mobile telephone expenses for field services.

Communication-Telephone-Field

Telephone and fax machine expenses for field services.

Electricity-Streetlighting

Streetlighting usage for District facilities and assets.

Utility-Water

Water irrigation usage for District facilities and assets.

Utility-Refuse Removal

Refuse removal for District facilities.

Electricity-Fountain

Electricity usage for District fountains.

Rentals & Leases

This includes the cost of renting an ice machine.

Rental-Fitness Equipment

This includes the cost of leasing fitness equipment

R&M-Equipment

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

R&M-General

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

R&M-Electrical

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

R&M-Gate

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

R&M-Irrigation

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

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Budget Narrative Fiscal Year 2026

EXPENDITURES

Field (continued)

R&M-Landscape Renovations

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

R&M-Pest Control

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

R&M-Ponds

This includes periodic repairs and maintenance of the District ponds.

R&M-Pools

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

R&M-Plumbing

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

R&M-Painting

This includes the cost to paint assets of the District.

R&M-Streetlights

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

R&M-Street Signs

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

Misc-Access Cards

This includes the cost of access cards.

Misc-Clubhouse Activities

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

Misc-Holiday Lighting

This includes the cost of holiday lighting within the District.

Misc-Contingency

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

Misc-Web Hosting

This includes the cost of website maintenance.

Reserve-Clubhouse

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

Reserve-Court Amenities

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

Reserve-Fences

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

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Field (continued)

Reserve-Highwoods Streetlights

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

Reserve-Irrigation/Landscape

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

Reserve-Playground

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

Reserve-Ponds

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

Reserve-Swimming Pools

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

Capital Outlay

Budget for capital expenditure the District may incur.

Tampa Palms Open Space and Transportation
Community Development District

Supporting Budget Schedule
Fiscal Year 2026

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

All Funds

Comparison of Assessment Rates Fiscal Year 2026 vs. Fiscal Year 2025				
Product Designation	Units	FY 2026	General Fund FY 2025	Percent Change
AREA 3				
RESIDENTIAL NEIGHBORHOODS				
THE PROMANADE CONDOMINIUMS	240	\$94	\$94	0.00%
EMERALD POINTE TOWNHOMES	131	\$122	\$122	0.00%
BUCKINGHAM AT TAMPA PALMS	105	\$125	\$125	0.00%
TAMPA PALMS AREA 3 NEIGHBORHOOD	24	\$127	\$127	0.00%
TUSCANY AT TAMPA PALMS	198	\$123	\$123	0.00%
STAFFORD PLACE	118	\$124	\$124	0.00%
COMPTON PLACE APARTMENTS (BY PARCEL)	384	\$35	\$35	0.00%
32A/B EDGEWATER OAKS APARTMENTS (Developer Off Roll)	402	\$12,928	\$12,928	0.00%
38C - FUTURE APARTMENTS (Developer Off Roll)	220	\$6,769	\$6,769	0.00%
38D - FUTURE APARTMENTS (Developer Off Roll)	374	\$11,457	\$11,457	0.00%
COMMERCIAL PARCELS				
LA FITNESS	1	\$779	\$779	0.00%
CHASE BANK	1	\$2,061	\$2,061	0.00%
MARKET SQUARE AT TAMPA PALMS	1	\$49,962	\$49,962	0.00%
RACE TRAC	1	\$8,476	\$8,476	0.00%
LOWES	1	\$19,762	\$19,762	0.00%
CVS/METRO CITY BANK	1	\$9,398	\$9,398	0.00%
VACANT GENERAL COMMERCIAL	1	\$128	\$128	0.00%
36 - VACANT COMMERCIAL (Developer Off Roll)	1	\$5,276	\$5,276	0.00%
AREA 6				
RESIDENTIAL NEIGHBORHOODS				
Single Family	310	\$1,004	\$1,004	0.00%
Enclave	280	\$748	\$748	0.00%
Marquis of Tampa Apartments	280	\$211	\$211	0.00%
Equestrian Parc	384	\$233	\$233	0.00%
Oasis at Highwoods Preserve Apartments	295	\$10	\$10	0.00%
COMMERCIAL PARCELS				
18251 Crain Nest Dr, - Vacant Commercial	1	\$221	\$221	0.00%
Aldi Supermarket	1	\$397	\$397	0.00%
The Walk at Highlands Preserve	1	\$595	\$595	0.00%
Small Retail Strip Center - Mattress Firm	1	\$266	\$266	0.00%
1801 Highlands Preserve Pkwy. - Multi-Story Office	1	\$231	\$231	0.00%
Depository Trust & Clearing Corporation (DTCC)	1	\$348	\$348	0.00%
Syniverse Technologies	1	\$369	\$369	0.00%
Metropolitan Life Insurance Company	1	\$382	\$382	0.00%
18216 Crane Nest Dr. - Multi-Story Office	1	\$312	\$312	0.00%
National Veterans Disability Advocates	1	\$354	\$354	0.00%
Burns & Wilcox	1	\$271	\$271	0.00%
Glory Days Grill	1	\$263	\$263	0.00%
Floridacentral Credit Union	1	\$244	\$244	0.00%
AMC Highwoods 20	1	\$250	\$250	0.00%
Holiday Inn Express & Inn	1	\$254	\$254	0.00%

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

All Funds

Comparison of Assessment Rates Fiscal Year 2026 vs. Fiscal Year 2025				
Product Designation	Units	FY 2026	General Fund FY 2025	Percent Change
AREA 7				
RESIDENTIAL NEIGHBORHOODS				
AUDUBON LANDING VILLAS	94	\$796	\$796	0.00%
DOVES LANDING ATTACHED VILLAS	82	\$795	\$795	0.00%
EAGLES LANDING	33	\$798	\$798	0.00%
THE ESTATES	296	\$799	\$799	0.00%
HAWKS LANDING	101	\$797	\$797	0.00%
LAKEWOOD	90	\$796	\$796	0.00%
MALLARD'S LANDING	44	\$798	\$798	0.00%
THE PRESERVE	278	\$797	\$797	0.00%
PROMENADE TOWNHOMES	120	\$794	\$794	0.00%
STONE RIDGE TOWNHOMES	78	\$794	\$794	0.00%
WATERGRASS	178	\$796	\$796	0.00%
COMMERCIAL PARCELS				
METRO SELF STORAGE	1	\$500	\$500	0.00%
TIRES PLUS	1	\$390	\$390	0.00%
BANK OF AMERICA	1	\$2,232	\$2,232	0.00%
REGIONS BANK	1	\$1,628	\$1,628	0.00%
MCDONALD'S	1	\$10,642	\$10,642	0.00%
WENDY'S	1	\$319	\$319	0.00%
PEBBLE CREEK ANIMAL HOSPITAL	1	\$343	\$343	0.00%
THE SHOPPES AT PEBBLE CREEK	1	\$357	\$357	0.00%
NEW TAMPA CENTER- PUBLIX	1	\$18,345	\$18,345	0.00%
MOBIL MART - 5 FUEL STATIONS	1	\$5,407	\$5,407	0.00%
WAL-MART	1	\$1,364	\$1,364	0.00%
CVS	1	\$6,344	\$6,344	0.00%
APARTMENTS/CONTINUING CARE/COMMUNITY PARCELS				
PORTOFINO APARTMENTS	396	\$39	\$39	0.00%
LEGACY AT HIGHWOODS PRESERVE	88	\$111	\$111	0.00%
18700 Highwoods Preserve* Non-Profit	1	\$9,121	\$9,121	0.00%
AREA 6				
RESIDENTIAL SPECIAL ASSESSMENT - FL STATUTE 170				
8305 Torrington	1	\$180	\$180	0.00%
8307 Torrington	1	\$570	\$570	0.00%
8311 Torrington	1	\$320	\$320	0.00%
8315 Torrington	1	\$710	\$710	0.00%
8319 Torrington	1	\$490	\$490	0.00%

Fourth Order of Business

4B

RESOLUTION 2025-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for Fiscal Year 2025-2026 attached hereto as **Exhibit A (“FY 2025-2026 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

WHEREAS, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

WHEREAS, the Board must find that the lands subject to the O&M Assessments derive a special benefit from the District’s services and that the O&M Assessments are properly apportioned among the specially benefitting lands;

WHEREAS, the District's budget has 3 general funds that correlate to the 3 assessment areas within the District known as Area 3, Area 6, and Area 7;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("Assessment Roll");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all O&M Assessments.** The collection of all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **O&M Assessments related to *New Tampa, Inc. et al. v. TPOST*, Case No. 23-CA-015220.** Notwithstanding the previous subsection, the District shall not certify for collection any O&M Assessments on properties refenced in the above lawsuit, which is challenging certain O&M Assessments from the prior fiscal year. The parties have come to an agreement to delay any further action on the litigation until the District engages a duly licensed professional engineer to verify the benefits to such property from the District's infrastructure and maintenance services.
- c. **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. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. 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 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 19, 2025.

Attested By:

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

Print Name: _____
☐ Secretary/☐ Assistant Secretary

Print Name: _____
☐ Secretary/☐ Assistant Secretary

Fifth Order of Business

5A

Tampa Palms Open Space and Transportation Community Development District

Financial Report

June 30, 2025

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)

June 30, 2025

TAMPA PALMS OPEN SPACE AND TRANSPORTATION

Community Development District

Agenda Page 38

Governmental Funds**Balance Sheet**

June 30, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
ASSETS					
Cash - Checking Account	\$ 1,510,648	\$ -	\$ -	\$ -	\$ 1,510,648
Accounts Receivable	-	26	20	195	241
Due From Other Funds	-	1,438,773	1,392,080	1,821,989	4,652,842
Investments:					
Money Market Account	3,195,458	-	-	-	3,195,458
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
TOTAL ASSETS	\$ 4,706,106	\$ 1,443,881	\$ 1,413,208	\$ 1,855,144	\$ 9,418,339
LIABILITIES					
Accounts Payable	\$ -	\$ 3,222	\$ 6,944	\$ 8,388	\$ 18,554
Accrued Expenses	-	11,000	13,542	29,180	53,722
Deposits	-	-	366	14,746	15,112
Due To Other Funds	4,652,842	-	-	-	4,652,842
TOTAL LIABILITIES	4,652,842	14,222	20,852	52,314	4,740,230
FUND BALANCES					
Nonspendable:					
Deposits	-	5,082	21,108	32,960	59,150
Assigned to:					
Operating Reserves	-	109,550	151,660	331,615	592,825
Reserves - Clubhouse	-	-	-	207,536	207,536
Reserves - Clubhouse/Cabana	-	-	4,770	-	4,770
Reserves - Court Amenities	-	-	34,500	31,772	66,272
Reserves - Fences	-	-	77,154	-	77,154
Reserves- Irrigation/Landscape	-	-	6,060	90,020	96,080
Reserves - Monuments/Signage	-	-	62,098	-	62,098
Reserves - Other	-	417,382	195,444	245,350	858,176
Reserves - Parking Lots	-	-	28,970	-	28,970
Reserves - Playground	-	-	-	67,875	67,875
Reserves - Ponds	-	-	20,422	90,020	110,442
Reserves - Highwoods Streetl.	-	-	68,012	-	68,012
Reserves - Swimming Pools	-	-	7,492	248,413	255,905
Unassigned:	53,264	897,645	714,666	457,269	2,122,844
TOTAL FUND BALANCES	\$ 53,264	\$ 1,429,659	\$ 1,392,356	\$ 1,802,830	\$ 4,678,109
TOTAL LIABILITIES & FUND BALANCES	\$ 4,706,106	\$ 1,443,881	\$ 1,413,208	\$ 1,855,144	\$ 9,418,339

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 5,937	\$ 4,453	\$ 56,716	\$ 52,263	955.30%
Interest - Tax Collector	-	-	902	902	0.00%
Special Assmnts- Tax Collector	197,893	197,893	189,372	(8,521)	95.69%
Special Assmnts- Developer	36,430	36,430	-	(36,430)	0.00%
Special Assmnts- Discounts	(7,916)	(7,916)	(6,983)	933	88.21%
TOTAL REVENUES	232,344	230,860	240,007	9,147	103.30%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	6,000	5,200	800	65.00%
FICA Taxes	612	459	398	61	65.03%
ProfServ-Engineering	12,000	9,000	-	9,000	0.00%
ProfServ-Legal Services	12,000	9,000	936	8,064	7.80%
ProfServ-Mgmt Consulting	40,152	30,114	30,114	-	75.00%
ProfServ-Special Assessment	9,664	9,664	9,664	-	100.00%
Auditing Services	3,993	3,993	-	3,993	0.00%
Postage and Freight	165	124	193	(69)	116.97%
Insurance - General Liability	13,010	13,010	19,843	(6,833)	152.52%
Printing and Binding	100	75	-	75	0.00%
Legal Advertising	1,500	1,125	-	1,125	0.00%
Miscellaneous Services	500	375	-	375	0.00%
Misc-Assessment Collection Cost	3,958	3,958	3,648	310	92.17%
Office Supplies	75	56	-	56	0.00%
Annual District Filing Fee	54	54	60	(6)	111.11%
Total Administration	105,783	87,007	70,056	16,951	66.23%
Field					
Florida Retirement System	6,667	5,000	4,443	557	66.64%
ProfServ-Field Management	12,000	9,000	8,207	793	68.39%
Contracts-Landscape	139,822	104,866	118,399	(13,533)	84.68%
Contracts-Ponds	8,980	6,735	7,145	(410)	79.57%
Electricity - Streetlights	134,000	100,500	99,301	1,199	74.11%
R&M-Irrigation	13,948	10,461	12,125	(1,664)	86.93%
R&M-Landscape Renovations	8,000	6,000	11,325	(5,325)	141.56%
Holiday Decoration	6,500	6,500	6,500	-	100.00%
Op Supplies - General	2,500	1,875	5,378	(3,503)	215.12%
Total Field	332,417	250,937	272,823	(21,886)	82.07%
TOTAL EXPENDITURES	438,200	337,944	342,879	(4,935)	78.25%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues					
Over (under) expenditures	(205,856)	(107,084)	(102,872)	4,212	49.97%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(205,856)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(205,856)	-	-	-	0.00%
Net change in fund balance	\$ (205,856)	\$ (107,084)	\$ (102,872)	\$ 4,212	49.97%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,532,531	1,532,531	1,532,531		
FUND BALANCE, ENDING	\$ 1,326,675	\$ 1,425,447	\$ 1,429,659		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 20,310	\$ 15,233	\$ 48,415	\$ 33,182	238.38%
Interest - Tax Collector	-	-	902	902	0.00%
Special Assmnts- Tax Collector	676,985	676,985	652,018	(24,967)	96.31%
Special Assmnts- Other	2,270	2,270	-	(2,270)	0.00%
Special Assmnts- Discounts	(27,079)	(27,079)	(24,042)	3,037	88.78%
TOTAL REVENUES	672,486	667,409	677,293	9,884	100.71%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	6,000	5,200	800	65.00%
FICA Taxes	612	459	398	61	65.03%
ProfServ-Engineering	5,000	3,750	-	3,750	0.00%
ProfServ-Legal Services	2,500	1,875	936	939	37.44%
ProfServ-Mgmt Consulting	30,591	22,943	22,891	52	74.83%
ProfServ-Special Assessment	6,585	6,585	6,585	-	100.00%
Auditing Services	3,500	3,500	-	3,500	0.00%
Postage and Freight	150	113	913	(800)	608.67%
Insurance - General Liability	14,307	14,307	15,486	(1,179)	108.24%
Printing and Binding	75	56	-	56	0.00%
Legal Advertising	750	563	-	563	0.00%
Miscellaneous Services	1,000	750	1,332	(582)	133.20%
Misc-Assessment Collection Cost	13,540	13,540	12,559	981	92.75%
Office Supplies	99	74	-	74	0.00%
Annual District Filing Fee	41	41	67	(26)	163.41%
Total Administration	86,750	74,556	66,367	8,189	76.50%
Field					
Payroll-Pool Monitors	10,000	7,500	7,892	(392)	78.92%
FICA Taxes	765	574	640	(66)	83.66%
Florida Retirement System	6,667	5,000	3,630	1,370	54.45%
ProfServ-Field Management	15,592	11,694	8,207	3,487	52.64%
Contracts-Landscape	114,820	86,115	85,019	1,096	74.05%
Communication - Telephone	2,000	1,500	1,969	(469)	98.45%
Electricity - Streetlights	162,500	121,875	178,031	(56,156)	109.56%
Utility - Water	15,000	11,250	9,040	2,210	60.27%
Electricity - Fountain	1,500	1,125	111	1,014	7.40%
R&M-Court Maintenance	3,000	2,250	2,187	63	72.90%
R&M-Equipment	30,000	22,500	15,000	7,500	50.00%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-Irrigation	20,000	15,000	30,096	(15,096)	150.48%
R&M-Landscape Renovations	35,000	26,250	27,190	(940)	77.69%
R&M-Ponds	14,568	10,926	12,625	(1,699)	86.66%
R&M-Pools	8,400	6,300	6,490	(190)	77.26%
Misc-Holiday Lighting	5,000	5,000	7,000	(2,000)	140.00%
Misc-Contingency	71,080	53,310	32,500	20,810	45.72%
Op Supplies - General	4,000	3,000	7,641	(4,641)	191.03%
Reserve - Clubhouse/Cabana	2,385	2,385	-	2,385	0.00%
Reserve - Court Amenities	10,034	10,034	500	9,534	4.98%
Reserve - Fences	8,937	8,937	-	8,937	0.00%
Reserve - Irrigation/Landscape	2,594	2,594	-	2,594	0.00%
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 - Swimming Pools	2,200	2,200	-	2,200	0.00%
Total Field	583,466	454,743	435,768	18,975	74.69%
TOTAL EXPENDITURES	670,216	529,299	502,135	27,164	74.92%
Excess (deficiency) of revenues Over (under) expenditures	2,270	138,110	175,158	37,048	7716.21%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	2,270	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	2,270	-	-	-	0.00%
Net change in fund balance	\$ 2,270	\$ 138,110	\$ 175,158	\$ 37,048	7716.21%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,217,198	1,217,198	1,217,198		
FUND BALANCE, ENDING	\$ 1,219,468	\$ 1,355,308	\$ 1,392,356		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 35,789	\$ 26,842	\$ 48,416	\$ 21,574	135.28%
Room Rentals	5,000	3,750	6,259	2,509	125.18%
Interest - Tax Collector	-	-	902	902	0.00%
Special Assmnts- Tax Collector	1,192,967	1,192,967	1,145,131	(47,836)	95.99%
Special Assmnts- Discounts	(47,719)	(47,719)	(42,225)	5,494	88.49%
Other Miscellaneous Revenues	3,800	3,800	2,559	(1,241)	67.34%
Access Cards	1,000	750	5	(745)	0.50%
TOTAL REVENUES	1,190,837	1,180,390	1,161,047	(19,343)	97.50%

EXPENDITURES

Administration

P/R-Board of Supervisors	8,000	6,000	4,867	1,133	60.84%
FICA Taxes	612	459	731	(272)	119.44%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	6,000	4,500	-	4,500	0.00%
ProfServ-Legal Services	3,000	2,250	936	1,314	31.20%
ProfServ-Mgmt Consulting	59,030	44,273	44,336	(63)	75.11%
ProfServ-Special Assessment	12,794	12,794	12,794	-	100.00%
Auditing Services	5,035	5,035	-	5,035	0.00%
Postage and Freight	450	338	1,267	(929)	281.56%
Insurance - General Liability	22,327	22,327	28,426	(6,099)	127.32%
Printing and Binding	200	150	-	150	0.00%
Legal Advertising	1,000	750	-	750	0.00%
Miscellaneous Services	500	375	550	(175)	110.00%
Misc-Assessment Collection Cost	23,859	23,859	22,058	1,801	92.45%
Office Supplies	250	188	-	188	0.00%
Annual District Filing Fee	80	80	48	32	60.00%
Total Administration	144,137	124,378	116,013	8,365	80.49%

Field

Payroll-Part Time	120,000	90,000	85,934	4,066	71.61%
Payroll-Managers	60,700	45,525	46,339	(814)	76.34%
Payroll-Site Manager	81,500	61,125	77,202	(16,077)	94.73%
FICA Taxes	20,058	15,044	17,244	(2,200)	85.97%
Florida Retirement System	6,667	5,000	5,255	(255)	78.82%
Life and Health Insurance	10,500	7,875	8,415	(540)	80.14%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Workers' Compensation	9,038	6,779	-	6,779	0.00%
Contracts-Security Services	3,750	2,813	6,369	(3,556)	169.84%
Contracts-Landscape	44,590	33,442	36,918	(3,476)	82.79%
Contracts-Irrigation	6,600	4,950	-	4,950	0.00%
Contracts-Pools	21,600	16,200	16,500	(300)	76.39%
Contracts-Lakes	4,500	3,375	-	3,375	0.00%
Contracts-Pest Control	965	724	-	724	0.00%
Communication - Mobile	1,200	900	-	900	0.00%
Communication - Teleph - Field	4,548	3,411	4,447	(1,036)	97.78%
Electricity - Streetlights	320,000	240,000	247,931	(7,931)	77.48%
Utility - Water	30,000	22,500	21,719	781	72.40%
Utility - Refuse Removal	2,100	1,575	2,136	(561)	101.71%
Electricity - Fountain	3,500	2,625	3,229	(604)	92.26%
Rentals & Leases	9,420	9,420	2,730	6,690	28.98%
R&M-General	25,000	18,750	18,405	345	73.62%
R&M-Court Maintenance	10,500	7,875	3,725	4,150	35.48%
R&M-Electrical	9,500	7,125	2,236	4,889	23.54%
R&M-Gate	2,000	1,500	-	1,500	0.00%
R&M-Irrigation	4,500	3,375	10,613	(7,238)	235.84%
R&M-Landscape Renovations	30,000	22,500	27,814	(5,314)	92.71%
R&M-Pest Control	100	75	998	(923)	998.00%
R&M-Ponds	4,236	3,177	3,304	(127)	78.00%
R&M-Pools	15,000	11,250	32,064	(20,814)	213.76%
R&M-Plumbing	2,500	1,875	-	1,875	0.00%
R&M-Painting	9,000	6,750	-	6,750	0.00%
Misc-Access Cards	2,500	1,875	-	1,875	0.00%
Misc-Holiday Lighting	4,000	3,000	4,500	(1,500)	112.50%
Special Events	25,000	18,750	14,760	3,990	59.04%
Misc-Contingency	8,547	6,410	31,586	(25,176)	369.56%
Misc-Web Hosting	650	487	528	(41)	81.23%
Cleaning Supplies	2,500	1,875	1,353	522	54.12%
Op Supplies - General	13,500	10,125	9,300	825	68.89%
Cap Outlay-Machinery and Equip	50,000	50,000	-	50,000	0.00%
Reserve - Court Amenities	11,361	11,361	16,505	(5,144)	145.28%
Reserve - Other	49,070	49,070	-	49,070	0.00%
Reserve - Playground	6,000	6,000	-	6,000	0.00%
Total Field	1,046,700	816,488	760,059	56,429	72.61%

TOTAL EXPENDITURES	1,190,837	940,866	876,072	64,794	73.57%
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Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Excess (deficiency) of revenues					
Over (under) expenditures	-	239,524	284,975	45,451	0.00%
Net change in fund balance	\$ -	\$ 239,524	\$ 284,975	\$ 45,451	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,517,855	1,517,855	1,517,855		
FUND BALANCE, ENDING	\$ 1,517,855	\$ 1,757,379	\$ 1,802,830		

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

Supporting Schedules

June 30, 2025

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, 2025

						ALLOCATION		
Date	Net Amount	Discount /		Gross	Area 3	Area 6	Area 7	
Received	Received	(Penalties)	Collection	Amount	General Fund	General Fund	General Fund	
		Amount	Costs	Received	Assessments	Assessments	Assessments	
Assessments Levied FY2025				\$ 2,083,043	\$ 198,574	\$ 683,698	\$ 1,200,771	
Allocation %				100%	9.53%	32.82%	57.65%	
11/06/24	\$ 32,157.51	\$ 1,616.60	\$ 656.28	\$ 34,430.39	\$ 3,282	\$ 11,301	\$ 19,847	
11/15/24	\$ 112,702	\$ 4,792	\$ 2,300	\$ 119,794	\$ 11,420	\$ 39,319	\$ 69,055	
11/21/24	\$ 56,619	\$ 2,406	\$ 1,155	\$ 60,180	\$ 5,737	\$ 19,752	\$ 34,691	
12/03/24	\$ 52,942	\$ 2,251	\$ 1,080	\$ 56,274	\$ 5,364	\$ 18,470	\$ 32,439	
12/07/24	\$ 779,511	\$ 33,141	\$ 15,908	\$ 828,560	\$ 78,986	\$ 271,951	\$ 477,624	
12/17/24	\$ 210,594	\$ 8,908	\$ 4,298	\$ 223,800	\$ 21,335	\$ 73,456	\$ 129,009	
01/07/25	\$ 459,534	\$ 19,443	\$ 9,378	\$ 488,356	\$ 46,554	\$ 160,288	\$ 281,513	
02/07/25	\$ 62,850	\$ 1,806	\$ 1,283	\$ 65,938	\$ 6,286	\$ 21,642	\$ 38,010	
03/11/25	\$ 16,407	\$ 192	\$ 335	\$ 16,934	\$ 1,614	\$ 5,558	\$ 9,761	
04/03/25	\$ 44,808	\$ -	\$ 914	\$ 45,722	\$ 4,359	\$ 15,007	\$ 26,357	
05/07/25	\$ 10,761	\$ (230)	\$ 220	\$ 10,750	\$ 1,025	\$ 3,528	\$ 6,197	
06/06/25	\$ 4,325	\$ (129)	\$ 88	\$ 4,285	\$ 408	\$ 1,406	\$ 2,470	
06/17/25	\$ 31,795	\$ (945)	\$ 649	\$ 31,499	\$ 3,003	\$ 10,339	\$ 18,158	
TOTAL	\$ 1,875,006	\$ 73,250	\$ 38,265	\$ 1,986,522	\$ 189,372	\$ 652,018	\$ 1,145,131	

% COLLECTED	95%	95%	95%	95%
TOTAL OUTSTANDING	\$ 96,522	\$ 9,204	\$ 31,680	\$ 55,643

**Cash and Investment Report
7/31/2025**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
Checking Account - Operating	Valley National	4.33%	n/a	\$ 4,551,623
		Subtotal		<u>\$ 4,551,623</u>
Money Market Account	Bank United	3.99%	n/a	8,886 ¹
		Subtotal		<u>\$ 8,886</u>
		Total		<u><u>\$ 4,560,509</u></u>

Note(s)

1 - transferred \$6,386 to checking account in August to bring MM balance to \$2,500.

Sixth Order of Business

6Ci.

RESOLUTION 2025-06

**A RESOLUTION REMOVING CHRISTINA NEWSOME AS
SECRETARY AND DESIGNATING MARK VEGA AS
SECRETARY OF THE TAMPA PALMS OPEN SPACE AND
TRANSPORTATION COMMUNITY DEVELOPMENT
DISTRICT**

WHEREAS, the Board of Supervisors of the Tampa Palms Open Space and Transportation Community Development District desire to remove Christina Newsome as Secretary and appoint Mark Vega as Secretary;

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

1. Mark Vega is appointed Secretary.

Adopted this 19th day of August, 2025

Chairperson

Assistant Secretary

6Cii.

RESOLUTION 2025-07

**A RESOLUTION OF THE TAMPA PALMS OPEN SPACE
AND TRANSPORTATION COMMUNITY
DEVELOPMENT DISTRICT ADOPTING THE ANNUAL
MEETING SCHEDULE FOR FISCAL YEAR 2025/2026**

WHEREAS, the Tampa Palms Open Space And Transportation Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Hillsborough County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2025/2026 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2025/2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19th DAY OF AUGUST, 2025.

ATTEST:

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

Mark Vega
Secretary

Robert Lennon
Chairperson

EXHIBIT “A”**TAMPA PALMS OPEN SPACE AND TRANSPORTATION
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Tampa Palms Open Space and Transportation Community Development District will hold their meetings for Fiscal Year 2026 in the West Meadows Community Center, 8401 New Tampa Boulevard, Tampa, Florida, on the third Tuesday of the month **at 5:15 p.m.** as indicated below:

Meetings

October 21, 2025	April 21, 2026 (Budget Presentation)
November 18, 2025	May 19, 2026 (Approving Proposed Budget)
December 16, 2025	June 16, 2026
January 20, 2026	July 21, 2026
February 17, 2026	August 18, 2026 (Adoption of Budget)
March 17, 2026	September 15, 2026

The Board will also hold workshops to discuss various District matters during the year. The Workshops will also be held at the West Meadows Community Center, 8401 New Tampa Boulevard, Tampa, Florida, on the first Tuesday of the month **at 5:15 p.m.** except the following as indicated below:

Workshops

October 7, 2025	April 7, 2026
November 4, 2025	May 5, 2026
December 2, 2025	June 2, 2026
January 6, 2026	July 7, 2026
February 3, 2026	August 4, 2026
March 3, 2026	September 1, 2026

6Ciii.

RESOLUTION 2025-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2025, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached Memorandum, goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached Memorandum, goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Memorandum, goals, objectives and performance measures and standards as provided in **Exhibit 1**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 19th day of August, 2025.

ATTEST:

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

Secretary/Assistant Secretary

Chair, Board of Supervisors

Exhibit A: Memorandum/Performance Measures/Standards and Annual Reporting

Exhibit A



Memorandum

To: Board of Supervisors

From: District Management

Date: August 19, 2025

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2025 legislative session. Starting on October 1, 2025, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2026 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**Tampa Palms Open Space and Transportation
Community Development District (“District”)
Performance Measures/Standards & Annual Reporting Form**

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least twelve regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of twelve Board meetings were held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management’s records.

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District’s infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year. *(or other deadline, as appropriate)*

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the District's website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.

Standard: District's website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the District's website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

Tampa Palms Open Space and Transportation CDD

District Manager: _____

Date: _____

Printed Name: _____

Tampa Palms Open Space and Transportation CDD

6Civ.



**FLORIDA INSURANCE ALLIANCE
DISTRICTS PACKAGE APPLICATION**



Covered Party:	Tampa Palms Open Space & Transportation Community Development District		
Mailing Address:	c/o Inframark Management Services		FEIN: 09-1265443
	2654 Cypress Ridge Blvd., Suite 101 Wesley Chapel, FL 33544		Physical County: Hillsborough
Contact:	Christina Newsome		
Title:	District Manager		
	813-608-8288		
	Email: Christina.Newsome@inframark.com		
Coverage Term:	10/1/2025 - 10/1/2026	Year Entity was established:	1999

Coverages being requested. Please select with an "Yes" or "No"	
General Liability (includes Hired Non-Owned Auto)	Yes
Public Officials Liability/Employment Practices Liability	Yes
Crime	No
Automobile Liability	No
Property	Yes
Inland Marine	Yes
Automobile Physical Damage	No
Workers Compensation	Yes
Excess Liability	No

<p><u>CERTIFICATION</u></p> <p>This Application must be signed by the "Ranking Elected / Appointed Official" of the Entity making the application (e.g. District Manager / equivalent Officer) or the Risk Manager (or ranking official) assigned this function.</p> <div style="border: 1px solid black; padding: 10px; margin: 10px 0;"> <p>SIGNATURE: _____</p> <p>TITLE: _____</p> <p>DATE: _____</p> </div> <p>For your protection, the following Fraud Warning is required to appear on this application:</p> <p><u>FLORIDA FRAUD STATEMENT</u></p> <p>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 of the third degree.</p>
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6v.



Memorandum

To: Mark Vega, District Manager
Tampa Palms Open Space & Transportation (TPOST) CDD

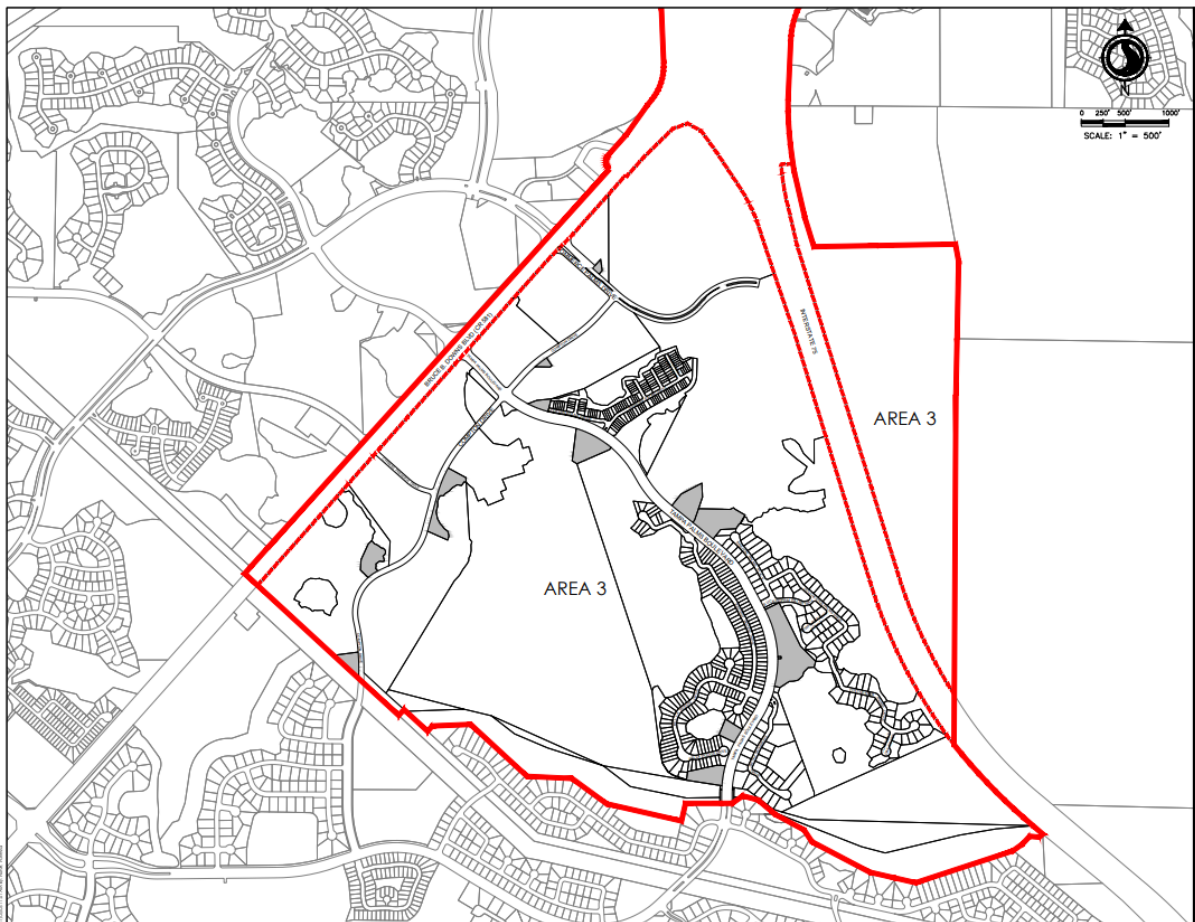
From: Phil Chang, P.E., Director, Public Works

Date: August 8, 2025

Subject: 2023 Operations and Maintenance Assessment Methodology Report Review

The Tampa Palms Open Space & Transportation Community Development District ("TPOST CDD") requested that BGE, Inc. undertake a review, from an engineering perspective only, of the 2023 Operations and Maintenance Assessment Methodology Report (updated July 24, 2023) for Area 3 of the TPOST CDD. Our review does not include any legal or financial considerations.

Area 3 is generally located within the limits shown below:



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The 2023 Assessment Methodology Report (“Report”) was prepared by Real Estate Econometrics, Inc. (“Consultant”) with a stated goal to “determine the special and peculiar benefits that flow to the properties in the District” and to “apportion the special benefits on a basis that is fair and reasonable”.

According to the Report, Area 3 of the District encompasses approximately 785 acres that includes 2,196 residential units (2 existing and 2 future apartment complexes, 1 condominium community, and five residential neighborhoods) as well as a mixture of commercial parcels (6 existing and 2 vacant). Area 3 is bounded by Bruce B Downs Boulevard and Interstate 75 to the northwest and northeast and the Tampa Electric corridor to the south. It is located within Tampa, Florida in Hillsborough County.

The District is responsible for the operation and maintenance of its infrastructure as well as the associated administrative costs and necessary reserves. Infrastructure may consist of items in the right-of-way such as streetlights, landscape, hardscape, irrigation systems, and stormwater system components as well as infrastructure outside of the right-of-way such as stormwater lakes/ponds, lake/pond stormwater management structures, wetlands and/or conservation areas. The properties within Area 3 receive a benefit from the operations and maintenance of the District infrastructure.

As part of their methodology, the Consultant reviewed the 2024 Budget line by line to ascertain three benefit determination categories (administrative, roadway and water management). They determined that administrative costs were about 28% of the Budget, roadway costs were about 67% and water management costs were about 5%. Based on this distribution, the Consultant then calculated what it deemed to be an appropriate share of benefit to each parcel owner under each benefit category.

Per the Report, all administrative costs benefit all properties within the District on an equal basis. Administrative costs would include those costs related to legislative issues, financial issues, legal services, security and District salaries. In consideration of this, an Equivalent Assessment Unit (“EAU”) measurement was used by the Consultant to determine the benefit received for each parcel within the District. For this exercise, the Consultant established one (1) EAU for each residential (non-apartment) unit and one (1) EAU for each apartment parcel. Each commercial parcel was also assigned one (1) EAU. The proportionate share of the administrative costs was therefore based on each parcel owner’s percentage of the total number of EAUs for Area 3. For example, the Consultant calculated that there are 828 EAUs and the total budget amount for Administration is \$131,767. Therefore, the proportionate cost of one (1) EAU was calculated to be \$159.14 ($1 \div 828 \times \$131,767 = \159.14).

Similarly, for the roadway benefit category, the benefit to all parcel owners was based on their proportionate share or percentage of the total number of (vehicle) daily trips for Area 3. To determine the daily number of trips for each property type (i.e. single family residential, apartment, retail shopping center, etc.), the Consultant utilized the 10th edition of the Institute of Traffic Engineers (ITE) Trip Generation Manual. The Trip Generation Manual provides vehicle trip generation rates based on property use.

Utilizing trip generation rates and/or vehicle daily trips to determine proportionate share of roadway related costs is an accepted and common practice used by municipalities and public agencies. Hillsborough County and neighboring Pasco County, for example, include the use

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of trip generation rates from the ITE Trip Generation Manual in its mobility fee calculations. Therefore, the use of trip generation rates and/or vehicle daily trip values is appropriate in our opinion.

The ITE Trip Generation Manual is a widely accepted tool among traffic engineering professionals throughout the country for use in traffic analyses and traffic impact studies. It is nationally recognized and is considered a standard reference for municipalities and public agencies. The first edition of the Manual was published in 1976 and the latest edition, the 11th, was published in September 2021.

The Consultant indicated that they were engaged by the District to prepare the Assessment Methodology Report and began doing so in the summer of 2022. Although the 11th edition of the ITE Trip Manual had been published in September 2021 a few months before, the Consultant utilized the 10th edition which was published in September 2017.

The 10th edition of the ITE Trip Manual had been accepted and adopted several years prior to 2022 by public agencies nationwide including Hillsborough County. It is quite common, however, and is an acceptable practice for public agencies to delay the adoption of a newly published manual. This allows the public agencies, engineers and traffic professionals to acquire and familiarize themselves with an updated or newly/recently published version. In fact, in some jurisdictions, the 10th edition was not adopted until a year or more after it had been published. Therefore, it is quite common to delay the use of a newer edition of a manual up to a year or more after being published. Since the 11th edition of the ITE Trip Generation Manual was published less than a year prior to the start of the assessment, in our opinion, it would have been reasonable for a traffic engineer or traffic professional to have utilized the 10th edition instead of the 11th edition since it had been published less than a year before the start of the Assessment.

For the water management benefit category, the Report indicates that the proportionate share of the costs was calculated based on the impervious and pervious surface area of the parcels as a percentage of the overall impervious and pervious surface area of Area 3. Similarly, Hillsborough County collects an annual stormwater utility fee that is based on impervious surface area. The County bases its fees on actual impervious area for non-residential parcels and on an Equivalent Residential Unit (ERU) basis where one (1) ERU is equal to 4,267 square feet of impervious surface. A similar stormwater utility fee calculation system is used in Pinellas County. Therefore, in our opinion, using impervious and pervious area data as a basis to determine the proportionate share is reasonable.

The Hillsborough County Stormwater Program and Fees webpage indicates that the impervious area values it uses are based on information recorded by the Hillsborough County Property Appraiser (HCPA) and refers users to the HCPA website to search for those values. Similarly, Pinellas County has a Surface Water Assessment fee and also indicates that the building footprint impervious values used in its calculations are based on property appraiser data. Given that Hillsborough County refers users to the HCPA with regards to impervious area information, in our opinion, it is reasonable to refer to the HCPA for impervious area information also.

Aerial maps and geographic information system (GIS) data are utilized by the HCPA on its website and are available to the public. GIS data and aerial maps are also available from the

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Southwest Florida Water Management District (SWFWMD). Aerial maps and GIS data are often used by engineers performing hydrologic and/or hydraulic drainage modeling for large geographic areas or when topographic survey information is not available. When topographic survey information is readily available, it is generally advisable to use it. For the assessment methodology, in our opinion, it would not have been practical to undertake a topographic survey given the purpose of the assessment.

With regards to aerial maps and GIS data, a typical and very simplified scenario of their use would involve an engineer retrieving impervious area data by identifying, digitizing, and/or measuring impervious surface areas found in the aerial mapping and/or GIS data being used. Those impervious area values would then be input into drainage modeling software to reflect the characteristics of the drainage basin or watershed being studied and then used for design or whatever the purpose is of the study in this scenario. Utilizing aerial maps and GIS data to quantify impervious areas is an accepted practice within the engineering community. Therefore, in our opinion, it was reasonable for the Consultant to use aerial maps and GIS data to calculate impervious areas.

Overall, in our opinion, from an engineering perspective, we believe that the methodology utilized in the 2023 Report as discussed in this memorandum is reasonable for the reasons noted.

Please note that the opinions expressed in this report are limited to an engineering point of view and do not consider any viewpoints from legal, financial or other perspectives. Additionally, our review and opinion do not include a verification of the calculations and values in the 2023 Assessment Methodology Report for Area 3 or any other documents. Our opinions are strictly limited to the comments made within this memorandum.