INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Tampa Open Space and Transportation Community Development District

August 19, 2026

Agenda Package

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33706

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

REGULAR MEETING AGENDA
Wednesday August 19, 2026 – 5:15 p.m.

The Regular Meeting of the **Tampa Palms Open Space and Transportation Community Development District** will be held at the **West Meadows Community Center, 8401 New Tampa Blvd, Tampa, Fl 33647**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

THE REGULAR MEETNIG OF THE BOARD OF SUPERVISORS

1. **Call to Order and Roll Call**
2. **Public Comments**
(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
3. **Public Hearing on FY 2027 Budget and Levying O&M Assessments**
   - **A.** Open Public Hearing
   - **B.** Consideration of Resolution 2026-09; Adopting FY2027 Final Budget .... Page 3
   - **C.** Consideration of Resolution 2026-10; Levying O&M Assessments .... Page 27
   - **D.** Close Public Hearing
4. **Consent Agenda**
   - **A.** Consideration of Regular Meeting Minutes of July 21, 2026 .... Page 30
   - **B.** Acceptance of June 2026 Financial Statements and Check Register .... Page 33
5. **Business Items**
   - **A.** Consideration of Resolution 2026-11; Setting FY2027 Meeting Schedule .... Page 51
6. **Staff Reports**
   - **A.** District Counsel
   - **B.** District Engineer
   - **C.** District Manager
   - **D.** Onsite Manager
7. **Board of Supervisor's Requests or Comments**
8. **Adjournment**

The next workshop is scheduled for Tuesday, September 1, 2026, at 5:15 p.m.
The next meeting is scheduled for Tuesday, September 15, 2026, at 5:15 p.m.

RESOLUTION 2026-09

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, 2026, AND ENDING SEPTEMBER 30, 2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, 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 2025-2026 and/or revised projections for fiscal year 2026-2027.

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, 2026, and Ending September 30, 2027.”

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, 2026, and ending September 30, 2027, the sum of $_2,287,435, 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	$___435,510________________
Total General Fund Area 6	$___650,681________________
Total General Fund Area 7	$_1,201,435____ ____________

*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, 2026.

Attested By:

Tampa Palms Open Space And Transportation Community Development District

____
Print Name:_____________________
☐Secretary/☐Assistant Secretary

____
Print Name:_____________________
☐Chair/☐Vice Chair

Exhibit A: FY 2026-2027 Adopted Budget

Tampa Palms Open Space & Transportation Community Development District

FISCAL YEAR 2027

PROPOSED BUDGET

August 19, 2026

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Tampa Palms Open Space & Transportation

Community Development District

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General Fund

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 003

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	$5,937.00	$43,270.00	$0.00	$43,270.00	$5,937.00
Special Assmnts- Tax Collector	$197,893.00	$114,017.00	$83,876.00	$197,893.00	$196,609.51
Special Assmnts- Discounts	-$7,916.00	-$4,189.00	$0.00	-$4,189.00	-$7,864.38
Special Assmnts- Developer	$36,430.00	$653.00	$35,777.00	$36,430.00	$34,095.43
Interest - Tax Collector	$0.00	$0.00	$0.00	$0.00	$0.00
Other Miscellaneous Revenues	$0.00	$688.00	$0.00	$688.00	$0.00
	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL REVENUES	**$232,344.00**	**$154,439.00**	**$119,653.00**	**$274,092.00**	**$228,777.56**
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	$8,000.00	$5,800.00	$2,200.00	$8,000.00	$8,000.00
FICA Taxes	$612.00	$148.00	$464.00	$612.00	$0.00
ProfServ-Engineering	$11,500.00	$1,291.00	$10,209.00	$11,500.00	$7,500.00
ProfServ-Legal Services	$11,500.00	$689.00	$10,811.00	$11,500.00	$7,500.00
ProfServ-Mgmt Consulting	$41,357.00	$31,018.00	$10,339.00	$41,357.00	$42,597.71
ProfServ-Special Assessment	$9,664.00	$9,664.00	$0.00	$9,664.00	$9,664.00
Auditing Services	$3,993.00	$2,167.00	$1,826.00	$3,993.00	$3,993.00
Postage and Freight	$150.00	$224.00	$0.00	$224.00	$165.00
Insurance - General Liability	$13,010.00	$14,941.00	$0.00	$14,941.00	$16,435.10
Printing and Binding	$100.00	$0.00	$100.00	$100.00	$100.00
Legal Advertising	$1,500.00	$29.00	$1,471.00	$1,500.00	$1,500.00
Miscellaneous Services	$500.00	$1,637.00	$0.00	$1,637.00	$1,000.00
Misc-Assessment Collection Cost	$3,958.00	$2,197.00	$1,761.00	$3,958.00	$3,932.19
Office Supplies	$75.00	$0.00	$75.00	$75.00	$3,528.00
Annual District Filing Fee	$54.00	$58.00	$0.00	$58.00	$58.00
Total Administrative	**$105,973.00**	**$69,863.00**	**$39,256.00**	**$109,119.00**	**$105,973.00**
Field					
Florida Retirement System	$6,667.00	$4,533.00	$1,549.89	$6,082.89	$6,667.00
ProfServ-Field Management	$12,000.00	$9,000.00	$3,000.00	$12,000.00	$12,000.00
Contracts-Landscape	$139,822.00	$74,285.00	$65,537.00	$139,822.00	$83,050.00
Contracts-Ponds	$8,980.00	$11,036.00	$0.00	$11,036.00	$8,980.00
Electricity - Streetlights	$134,000.00	$104,648.00	$35,780.38	$140,428.38	$134,000.00
R&M-Irrigation	$12,500.00	$324.00	$12,176.00	$12,500.00	$12,500.00
R&M-Landscape Renovations	$8,000.00	$2,847.00	$5,153.00	$8,000.00	$63,477.00
Holiday Decoration	$6,500.00	$7,795.00	$0.00	$7,795.00	$7,795.00

Tampa Palms Open Space Transportation
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Op Supplies - General	$5,000.00	$4,435.00	$565.00	$5,000.00	$5,000.00
Total Field	**$333,469.00**	**$218,903.00**	**$123,761.27**	**$342,664.27**	**$333,469.00**
TOTAL EXPENDITURES	**$439,442.00**	**$288,766.00**	**$163,017.27**	**$451,783.27**	**$439,442.00**
Excess (deficiency) of revenues Over (under) expenditures	-$207,098.00	-$134,327.00	-$43,364.27	-$177,691.27	-$210,664.44
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance		$0.00	$0.00	$0.00	$196,609.51
TOTAL OTHER SOURCES (USES)	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$196,609.51**
Net change in fund balance		-$134,327.00	-$43,364.27	-$177,691.27	-$14,054.93
FUND BALANCE, BEGINNING	$1,309,520.00	$1,309,520.00	$0.00	$1,309,520.00	$1,131,828.73
FUND BALANCE, ENDING	**$1,309,520.00**	**$1,175,193.00**	**-$43,364.27**	**$1,131,828.73**	**$1,117,773.80**

Tampa Palms Open Space Transportation
Community Development District

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS	
Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026	$1,309,520.00
Less: Forecasted Surplus/(Deficit) as of 9/30/2027	$0.00
Estimated Funds Available - 9/30/2027	**$1,309,520.00**

FISCAL YEAR 2027 RESERVE FUND ANALYSIS	
NONSPENDABLE FUND BALANCE	
Deposits	$5,082.00
Less: First Quarter Operating Reserve	$109,860.50
Reserves - Irrigation/Landscape FY26	$30,000.00
Reserves - Monuments/Signage FY26	$20,000.00
Reserves - Ponds FY26	$80,000.00
Reserves - Hurricane FY26	$25,000.00
Reserves - Other FY26	$417,382.00
Total Allocation of Available Funds	$687,324.50
Estimated Remaining Undesignated Cash as of 9/30/2027	**$622,195.50**

Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 006

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	$20,310.00	$43,262.00	$0.00	$43,262.00	$23,000.00
Interest - Tax Collector	$0.00	$653.00	$0.00	$653.00	$0.00
Special Assmnts- Tax Collector	$666,847.00	$669,118.00	$0.00	$669,118.00	$656,892.33
Special Assmnts- Discounts	-$26,674.00	-$24,581.00	$0.00	-$24,581.00	-$26,275.69
Other Miscellaneous Revenues	$2,270.00	$688.00	$1,582.00	$2,270.00	$0.00
TOTAL REVENUES	**$662,753.00**	**$689,140.00**	**$1,582.00**	**$690,722.00**	**$653,616.64**
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	$8,000.00	$5,800.00	$2,200.00	$8,000.00	$8,000.00
FICA Taxes	$612.00	$148.00	$464.00	$612.00	$612.00
ProfServ-Engineering	$0.00	$0.00	$0.00	$0.00	$1,500.00
ProfServ-Legal Services	$2,500.00	$384.00	$2,116.00	$2,500.00	$1,500.00
ProfServ-Mgmt Consulting	$32,121.00	$24,091.00	$8,030.00	$32,121.00	$33,084.63
ProfServ-Special Assessment	$6,585.00	$6,585.00	$0.00	$6,585.00	$0.00
Auditing Services	$3,500.00	$2,167.00	$1,333.00	$3,500.00	$3,500.00
Postage and Freight	$145.00	$224.00	$0.00	$224.00	$200.00
Insurance - General Liability	$16,528.00	$19,124.00	$0.00	$19,124.00	$21,036.40
Printing and Binding	$0.00	$0.00	$0.00	$0.00	$100.00
Legal Advertising	$750.00	$29.00	$721.00	$750.00	$750.00
Miscellaneous Services	$1,000.00	$846.00	$154.00	$1,000.00	$5,000.00
Misc-Assessment Collection Cost	$13,337.00	$12,891.00	$446.00	$13,337.00	$13,137.85
Office Supplies	$99.00	$0.00	$0.00	$0.00	$0.00
Annual District Filing Fee	$41.00	$58.00	$0.00	$58.00	$58.00
Total Administrative	**$85,218.00**	**$72,347.00**	**$15,464.00**	**$87,811.00**	**$88,478.88**
Field					
Payroll-Pool Montors	$12,000.00	$8,957.00	$3,043.00	$12,000.00	$12,000.00
FICA Taxes	$918.00	$685.00	$233.00	$918.00	$918.00
Florida Retirement System	$6,667.00	$4,533.00	$2,134.00	$6,667.00	$6,667.00
ProfServ-Field Management	$15,592.00	$11,694.00	$3,898.00	$15,592.00	$16,059.76
Contracts-Landscape	$114,820.00	$66,714.00	$48,106.00	$114,820.00	$92,890.00
Contracts-Pools	$8,400.00	$5,540.00	$2,860.00	$8,400.00	$8,400.00
Contracts-Pest Control	$1,200.00	$855.00	$292.33	$1,147.33	$1,702.00
Communication - Telephone	$2,000.00	$2,285.00	$781.27	$3,066.27	$3,160.00
Electricity - Streetlights	$162,500.00	$152,490.00	$52,138.13	$204,628.13	$206,000.00
Utility - Water	$15,000.00	$13,120.00	$4,485.88	$17,605.88	$13,000.00
R&M-Court Maintenance	$3,000.00	$11,800.00	$0.00	$11,800.00	$1,000.00

Tampa Palms Open Space Transportation
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
R&M-Equipment	$14,147.00	$0.00	$14,147.00	$14,147.00	$9,000.00
R&M-Irrigation	$20,000.00	$13,186.00	$4,508.45	$17,694.45	$20,000.00
R&M-Landscape Renovations	$35,000.00	$0.00	$35,000.00	$35,000.00	$30,000.00
R&M-Ponds	$14,568.00	$28,667.00	$0.00	$28,667.00	$15,650.00
R&M-Playground	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
Misc-Holiday Lighting	$8,000.00	$3,500.00	$0.00	$3,500.00	$3,500.00
Misc-Contingency	$71,080.00	$21,727.00	$49,353.00	$71,080.00	$63,000.00
Op Supplies - General	$8,000.00	$7,912.00	$88.00	$8,000.00	$7,500.00
Reserve - Clubhouse/Cabana	$2,385.00	$0.00	$0.00	$0.00	$2,385.00
Reserve - Court Amenities	$10,034.00	$11,800.00	$0.00	$11,800.00	$10,000.00
Reserve - Fences	$8,937.00	$0.00	$0.00	$0.00	$8,000.00
Reserve - Irrigation/Landscape	$2,594.00	$0.00	$0.00	$0.00	$2,500.00
Reserve - Monuments/Signage	$12,022.00	$0.00	$0.00	$0.00	$10,000.00
Reserve - Other	$21,716.00	$0.00	$0.00	$0.00	$21,710.00
Reserve - Parking Lot	$798.00	$0.00	$0.00	$0.00	$798.00
Reserve - Ponds	$2,888.00	$0.00	$0.00	$0.00	$2,500.00
Reserve - Swimming Pools	$2,200.00	$0.00	$0.00	$0.00	$2,000.00
Total Field	**$581,466.00**	**$365,465.00**	**$226,068.06**	**$591,533.06**	**$575,339.76**
TOTAL EXPENDITURES	**$666,684.00**	**$437,812.00**	**$241,532.06**	**$679,344.06**	**$663,818.64**
Excess (deficiency) of revenues Over (under) expenditures	-$3,931.00	$251,328.00	-$239,950.06	$11,377.94	-$10,202.00
Net change in fund balance		$251,328.00	-$239,950.06	$11,377.94	-$10,202.00
FUND BALANCE, BEGINNING	$1,257,451.00	$1,257,451.00	$0.00	$1,257,451.00	$1,268,828.94
FUND BALANCE, ENDING	**$1,257,451.00**	**$1,508,779.00**	**-$239,950.06**	**$1,268,828.94**	**$1,258,626.94**

Tampa Palms Open Space Transportation
Community Development District

Exhibit "B"
Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2026		$1,268,828.94
Net Change in Fund Balance - Fiscal Year 2027		-$10,202.00
Reserves - Fiscal Year 2027 Reserve Additions		$59,893.00
Total Funds Available (Estimated) - 9/30/2027		**$1,328,721.94**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance		
Operating Reserve - First Quarter Operating Capital		$165,954.66 (1)
Reserves - Clubhouse/Cabana FY27		$2,385.00
Reserves - Court Amenities FY27		$10,000.00
Reserves - Irrigation/Landscape FY26	30,000	
Irrigation/Landscape Expenses FY26	-	
Reserves - Irrigation/Landscape FY27	2,500	$32,500.00
Reserves - Fences FY27		$8,000.00
Reserves - Monuments/Signage FY26	20,000	$0.00
Monuments/Signage Expenses FY26	-	
Reserves - Monuments/Signage FY27	10,000	$30,000.00
Reserves - Hurricane FY26		$25,000.00
Reserves - Parking Lot FY27		$798.00
Reserves - Ponds FY26	80,000	
Pond Expenses FY26	-	
Reserves - Ponds FY27	2,500	
Reserves - Swimming Pools FY27		$2,000.00
Reserves - Other FY26	417,382	
Reserves - Other FY27	21,710	$439,092.00
	Subtotal	$1,291,069.42
Total Allocation of Available Funds		**$1,291,069.42**
Total Unassigned (undesignated) Cash		**$37,652.52**

Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 007

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
REVENUES					
Interest - Investments	$35,789.00	$43,262.00	$0.00	$43,262.00	$35,789.00
Room Rentals	$5,000.00	$8,543.00	$0.00	$8,543.00	$5,000.00
Interest - Tax Collector	$0.00	$653.00	$0.00	$653.00	$0.00
Special Assmnts- Tax Collector	$1,162,376.00	$1,162,377.00	$0.00	$1,162,377.00	$1,217,188.75
Special Assmnts- Discounts	-$46,495.00	-$42,701.00	$0.00	-$42,701.00	-$48,687.55
Other Miscellaneous Revenues	$3,800.00	$15,284.00	$0.00	$15,284.00	$3,800.00
Access Cards	$1,000.00	$2.00	$998.00	$1,000.00	$500.00
TOTAL REVENUES	**$1,161,470.00**	**$1,187,420.00**	**$998.00**	**$1,188,418.00**	**$1,213,590.20**
EXPENDITURES					
Administrative					
P/R-Board of Supervisors	$8,000.00	$5,800.00	$2,200.00	$8,000.00	$8,000.00
FICA Taxes	$612.00	$148.00	$464.00	$612.00	$612.00
ProfServ-Dissemination Agent	$1,000.00	$0.00	$0.00	$0.00	$0.00
ProfServ-Engineering	$2,500.00	$2,205.00	$295.00	$2,500.00	$2,500.00
ProfServ-Legal Services	$3,000.00	$384.00	$2,616.00	$3,000.00	$3,000.00
ProfServ-Mgmt Consulting	$61,982.00	$46,487.00	$15,495.00	$61,982.00	$63,841.46
ProfServ-Special Assessment	$12,794.00	$12,794.00	$0.00	$12,794.00	$12,794.00
Auditing Services	$5,035.00	$2,167.00	$2,868.00	$5,035.00	$5,035.00
Postage and Freight	$450.00	$464.00	$0.00	$464.00	$450.00
Insurance - General Liability	$22,357.00	$32,130.00	$0.00	$32,130.00	$35,343.00
Printing and Binding	$100.00	$0.00	$100.00	$100.00	$100.00
Legal Advertising	$750.00	$29.00	$721.00	$750.00	$750.00
Miscellaneous Services	$500.00	$1,410.00	$0.00	$1,410.00	$500.00
Misc-Assessment Collection Cost	$23,248.00	$22,394.00	$854.00	$23,248.00	$24,343.78
Office Supplies	$99.00	$0.00	$99.00	$99.00	$99.00
Annual District Filing Fee	$80.00	$58.00	$0.00	$58.00	$58.00
Total Administrative	**$142,507.00**	**$126,470.00**	**$25,712.00**	**$152,182.00**	**$157,426.24**
Field					
Payroll-Part Time	$145,000.00	$103,217.00	$35,291.11	$138,508.11	$145,000.00
Payroll-Asst Manager	$65,700.00	$49,521.00	$16,931.81	$66,452.81	$67,671.00
Payroll-Site Manager	$86,500.00	$77,610.00	$26,535.77	$104,145.77	$114,866.23
FICA Taxes	$20,058.00	$19,205.00	$853.00	$20,058.00	$0.00
Florida Retirement System	$6,667.00	$4,533.00	$2,134.00	$6,667.00	$6,667.00
Life and Health Insurance	$10,500.00	$10,974.00	$3,752.14	$14,726.14	$14,000.00

Tampa Palms Open Space Transportation
Community Development District

General Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 6/30/2026	PROJECTED July- 9/30/2026	TOTAL PROJECTED FY 2026	ANNUAL BUDGET FY 2027
Workers' Compensation	$9,038.00	$0.00	$9,038.00	$9,038.00	$9,038.00
Contracts-Security Services	$7,500.00	$5,776.00	$1,724.00	$7,500.00	$7,500.00
Contracts-Landscape	$44,590.00	$41,240.00	$3,350.00	$44,590.00	$44,328.00
Contracts-Irrigation	$7,500.00	$0.00	$7,000.00	$7,000.00	$0.00
Contracts-Pools	$21,600.00	$40,925.00	$13,992.74	$54,917.74	$56,640.00
Contracts-Ponds	$4,500.00	$6,271.00	$0.00	$6,271.00	$4,513.44
Contracts-Pest Control	$1,065.00	$2,440.00	$834.26	$3,274.26	$2,532.00
Communication - Teleph - Field	$5,748.00	$3,849.00	$1,316.02	$5,165.02	$5,748.00
Utility - Electric	$323,500.00	$257,206.00	$87,941.76	$345,147.76	$349,704.00
Utility - Water	$15,000.00	$18,331.00	$6,267.58	$24,598.58	$22,000.00
Utility - Refuse Removal	$2,100.00	$2,570.00	$878.71	$3,448.71	$3,400.00
Rentals & Leases	$9,420.00	$2,730.00	$6,690.00	$9,420.00	$5,460.00
R&M-General	$31,000.00	$38,096.00	$0.00	$38,096.00	$25,000.00
R&M-Court Maintenance	$30,000.00	$28,065.00	$1,935.00	$30,000.00	$15,000.00
R&M-Electrical	$9,500.00	$9,460.00	$40.00	$9,500.00	$9,500.00
R&M-Irrigation	$10,000.00	$18,342.00	$0.00	$18,342.00	$7,500.00
R&M-Landscape Renovations	$19,500.00	$5,429.00	$14,071.00	$19,500.00	$15,000.00
R&M-Pools	$15,000.00	$47,587.00	$0.00	$47,587.00	$15,000.00
Misc-Holiday Lighting	$4,500.00	$8,000.00	$0.00	$8,000.00	$5,000.00
Holiday Events	$25,000.00	$15,331.00	$9,669.00	$25,000.00	$20,000.00
Misc-Contingency	$8,547.00	$42,019.00	$0.00	$42,019.00	$4,000.00
Op Supplies - General	$13,500.00	$11,780.00	$1,720.00	$13,500.00	$13,000.00
Reserve-Clubhouse	$50,000.00	$0.00	$0.00	$0.00	$42,000.00
Reserve - Court Amenities	$11,361.00	$3,650.00	$0.00	$3,650.00	$18,285.00
Reserve - Other	$49,070.00	$0.00	$0.00	$0.00	$10,000.00
Reserve - Playground	$6,000.00	$0.00	$0.00	$0.00	$10,000.00
Total Field	**$1,068,964.00**	**$874,157.00**	**$251,965.91**	**$1,126,122.91**	**$1,068,352.67**
TOTAL EXPENDITURES	**$1,211,471.00**	**$1,000,627.00**	**$277,677.91**	**$1,278,304.91**	**$1,225,778.91**
Excess (deficiency) of revenues Over (under) expenditures	-$50,001.00	$186,793.00	-$276,679.91	-$89,886.91	-$12,188.70
Net change in fund balance		$186,793.00	-$276,679.91	-$89,886.91	-$12,188.70
FUND BALANCE, BEGINNING	$1,523,194.00	$1,523,194.00	$0.00	$1,523,194.00	$1,433,307.09
FUND BALANCE, ENDING	**$1,523,194.00**	**$1,709,987.00**	**-$276,679.91**	**$1,433,307.09**	**$1,421,118.39**

Exhibit "C"

Allocation of Fund Balances

AVAILABLE FUNDS

			Amount
Beginning Fund Balance - Fiscal Year 2026			$1,433,307.09
Net Change in Fund Balance - Fiscal Year 2027			-$12,188.70
Reserves - Fiscal Year 2027 Reserve Additions			$80,285.00
Total Funds Available (Estimated) - 9/30/2027			**$1,513,592.09**

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance			
Deposits			$0.00
		Subtotal	$0.00
Assigned Fund Balance			
Operating Reserve - First Quarter Operating Capital			$306,444.73 (1)
Reserves - Clubhouse/Cabana FY26	30,000		
Clubhouse/Cabana Expenses FY26	-		
Reserves - Clubhouse/Cabana FY27	42,000		$72,000.00
Reserves - Court Amenities FY26	34,500		
Court Amenities Expenses FY26	(3,650)		
Reserves - Court Amenities FY27	18,285		$49,135.00
Reserves - Irrigation/Landscape FY26			$40,000.00
Reserves - Other FY26	195,444		
Other Expenses FY26	-		
Reserves - Other FY27	10,000		$205,444.00
Reserves - Playground FY26	75,000		
Playground Expenses FY26	-		
Reserves - Playground FY27	10,000		$85,000.00
Reserves - Ponds FY26			$125,000.00
Reserves - Hurricane FY26			$50,000.00
Reserves - Swimming Pools FY26			$75,000.00
Reserves - Parking Lots FY26			$70,000.00
Reserves - Fences FY26			$30,000.00
Reserves - Monuments/Signage FY26			$50,000.00
		Subtotal	$1,158,023.73
Total Allocation of Available Funds			**$1,158,023.73**
Total Unassigned (undesignated) Cash			**$355,568.37**

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments
The District earns interest on its operating accounts.

Operations & Maintenance Assessments – On Roll
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Developer Contributions
The district will direct bill and collect non-ad valorem assessments on assessable property in order to pay for the debt service expenditures during the fiscal year.

Other Miscellaneous Revenues
Additional revenue sources not otherwise specified by other categories.

Special Assessments-Discounts
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees
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 four supervisors attending 14 meetings.

Onsite Staff
The district may incur expenses for employees or other staff members needed for recreational facilities such as clubhouse staff.

District Management
The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

Field Management
The District has a contract with Inframark Infrastructure Management Services. for services in the administration and operation of the Property and its contractors.

Administration
The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services.

Budget Narrative
Fiscal Year 2027

Financial and Administrative (continued)

Recording Secretary

Inframark provides recording services with near verbatim minutes.

Construction Accounting

Accounting services as described within the Accounting Services but specifically regarding construction.

Financial/Revenue Collections

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

Rentals and Leases

The anticipated cost of rental expenses including but not limited to renting meeting room space for district board meetings.

Data Storage

Cost of server maintenance and technical support for CDD related IT needs.

Accounting Services

Services including the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Dissemination Agent/Reporting

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.

Website Administration Services

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

District Engineer

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

District Counsel

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

Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Budget Narrative
Fiscal Year 2027

<u>Financial and Administrative</u> (continued)

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 an estimate based on prior year costs.

Postage, Phone, Faxes, Copies
This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

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

Professional Services – Arbitrage Rebate
The District is required to annually calculate the arbitrage rebate liability on its Series 2013A and 2020 bonds.

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

<u>Miscellaneous-Assessment Collection Costs</u>
The District reimburses the tax collector for 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 assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Bank Fees
This represents the cost of bank charges and other related expenses that are incurred during the year.

Dues, Licenses and Fees
This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

Onsite Office Supplies
This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

Website ADA Compliance
Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Disclosure Report
On a quarterly and annual basis, disclosure of relevant district information is provided to the Muni Council, as required within the bond indentures.

Annual Stormwater Report
Cost to produce annual report on CDD stormwater infrastructure.

Miscellaneous Administrative
All other administrative costs not otherwise specified above.

Budget Narrative
Fiscal Year 2027

Insurance

Insurance-General Liability

The District's General Liability & Public Officials Liability Insurance policy is with Egis Insurance Advisors, LLC. The budgeted amount allows for a projected increase in the premium.

Public Officials Insurance

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Property & Casualty Insurance

The District will incur fees to insure items owned by the district for its property needs.

Deductible

District's share of expenses for insured property when a claim is filed.

Utility Services

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Streetlights

Local Utility Company charges electricity usage (maintenance fee). The budget is based on historical costs.

Lighting Replacement

Cost of replacing defective lights and bulbs in CDD facilities.

Decorative Light Maintenance

Cost of replacement and repair of decorative lighting fixtures.

Amenity Internet

Internet service for clubhouse and other amenity locations.

Water/Waste

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Gas

Cost of natural gas for CDD facilities. Regular fuel costs (automobile etc.)

Facility A/C & Heating R&M

Cost of repairs and regular maintenance of Air Conditioning and central heating of CDD facilities.

Utilities – Other

Utility expenses not otherwise specified in above categories.

Budget Narrative
Fiscal Year 2027

Amenity

Pool Monitor
Cost of staff members to facilitate pool safety services.

Janitorial – Contract
Cost of janitorial labor for CDD Facilities.

Janitorial Supplies/Other
Cost of janitorial supplies for CDD Facilities.

Garbage Dumpster – Rental and Collection
Cost of dumpster rental and trash collection at CDD facilities.

Amenity Pest Control
Cost of exterminator and pesticides at CDD amenities and facilities.

Amenity R&M
Cost of repairs and regular maintenance of CDD amenities.

Amenity Furniture R&M
Cost of repairs and maintenance to amenity furniture.

Access Control R&M
Cost of repairs and maintenance to electronic locks, gates, and other security fixtures.

Key Card Distribution
Cost of providing keycards to residents to access CDD Facilities.

Recreation/Park Facility Maintenance
Cost of upkeep and repairs to all parks and recreation facilities in the CDD

Athletic Courts and Field Maintenance
Cost of upkeep and repairs for athletic fields and courts (ex. Basketball Courts) on CDD property.

Park Restroom Maintenance
Upkeep and cleaning of park restrooms on CDD property.

Playground Equipment and Maintenance
Cost of acquisition and upkeep of playground equipment for CDD parks.

Clubhouse Office Supplies
Cost of supplies for clubhouse clerical duties (pens, paper, ink, etc.)

Clubhouse IT Support
Cost of IT services and for clubhouse operational needs.

Dog Waste Station Service & Supplies
Cost of cleaning and resupplying dog waste stations.

Entrance Monuments, Gates, Walls R&M
Cost of repairs and regular maintenance for entryways, walls, and gates.

Budget Narrative
Fiscal Year 2027

Amenity (Continued)

Pool Maintenance – Contract
Cost of Maintenance for CDD pool facilities.

Security Monitoring Services
Cost of CDD security personnel and equipment.

Special Events
Cost of holiday celebrations and events hosted on CDD property.

Community Activities
Cost of recreational events hosted on CDD property.

Holiday Decorations
Cost of decorations for major holidays (i.e., Christmas)

Miscellaneous Amenity
Amenity Expenses not otherwise specified.

Landscape and Pond Maintenance

R&M – Stormwater System
Cost of repairs and regular maintenance to the CDD's stormwater and drainage infrastructure.

Landscape Maintenance - Contract
Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

Landscaping - R&M
Cost of repairs and regular maintenance to landscaping equipment.

Landscaping – Plant Replacement Program
Cost of replacing dead or damaged plants throughout the district.

Irrigation Maintenance
Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

Aquatics – Contract
Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Wetlands Maintenance and Monitoring
Cost of upkeep and protection of wetlands on CDD property.

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

Waterway Management Program
Cost of maintaining waterways and rivers on district property.

Tampa Palms Open Space & Transportation

Community Development District

Supporting Budget Schedule

FY 2027

Tampa Palms Open Space Transportation
Community Development District

Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

Product Designation	Units	General Fund FY 2027	General Fund FY 2026	Percent Change
AREA 3				
RESIDENTIAL NEIGHBORHOODS				
THE PROMANADE CONDOMINIUMS	240	$94.37	$94.37	0.00%
EMERALD POINTE TOWNHOMES	131	$121.61	$121.61	0.00%
BUCKINGHAM AT TAMPA PALMS	105	$124.66	$124.66	0.00%
TAMPA PALMS AREA 3 NEIGHBORHOOD	24	$126.45	$126.45	0.00%
TUSCANY AT TAMPA PALMS	198	$122.85	$122.85	0.00%
STAFFORD PLACE	118	$123.46	$123.46	0.00%
COMPTON PLACE APARTMENTS (BY PARCEL)	384	$35.14	$35.14	0.00%
32A/B EDGEWATER OAKS APARTMENTS (Developer Off Roll)	402	$12,874.15	$12,874.15	0.00%
38C - FUTURE APARTMENTS (Developer Off Roll)	220	$6,738.90	$6,738.90	0.00%
38D - FUTURE APARTMENTS (Developer Off Roll)	374	$11,406.12	$11,406.12	0.00%
COMMERCIAL PARCELS				
LA FITNESS	1	$775.60	$775.60	0.00%
CHASE BANK	1	$2,048.90	$2,048.90	0.00%
MARKET SQUARE AT TAMPA PALMS	1	$49,657.29	$49,657.29	0.00%
RACE TRAC	1	$8,424.59	$8,424.59	0.00%
LOWES	1	$19,644.73	$19,644.73	0.00%
CVS/METRO CITY BANK	1	$9,342.01	$9,342.01	0.00%
VACANT GENERAL COMMERCIAL	1	$127.56	$127.56	0.00%
36 - VACANT COMMERCIAL (Developer Off Roll)	1	$5,252.56	$5,252.56	0.00%
AREA 6				
RESIDENTIAL NEIGHBORHOODS				
Single Family	310	$996.29	$996.63	-0.03%
Enclave	280	$681.75	$720.35	-5.36%
Marquis of Tampa Apartments	280	$262.34	$211.23	24.20%
Equestrian Parc	384	$199.45	$233.01	-14.40%
Oasis at Highwoods Preserve Apartments	295	$9.54	$9.54	0.00%
COMMERCIAL PARCELS				
18251 Crain Nest Dr, - Vacant Commercial	1	$186.95	$220.67	-15.28%
Aldi Supermarket	1	$368.66	$397.08	-7.16%
The Walk at Highlands Preserve	1	$572.79	$595.26	-3.78%
Small Retail Strip Center - Mattress Firm	1	$233.80	$266.15	-12.15%
1801 Highlands Preserve Pkwy. - Multi-Story Office	1	$197.57	$230.97	-14.46%
Depository Trust & Clearing Corporation (DTCC)	1	$317.80	$347.70	-8.60%
Syniverse Technologies	1	$340.02	$369.27	-7.92%
Metropolitan Life Insurance Company	1	$353.28	$382.15	-7.55%
18216 Crane Nest Dr. - Multi-Story Office	1	$281.09	$312.06	-9.93%
National Veterans Disability Advocates	1	$323.77	$353.50	-8.41%
Burns & Wilcox	1	$238.99	$271.19	-11.87%
Glory Days Grill	1	$230.51	$262.96	-12.34%
Floridacentral Credit Union	1	$211.42	$244.42	-13.50%
AMC Highwoods 20	1	$217.64	$250.46	-13.10%
Holiday Inn Express & Inn	1	$221.04	$253.76	-12.89%

Tampa Palms Open Space Transportation
Community Development District

Comparison of Assessment Rates
Fiscal Year 2027 vs. Fiscal Year 2026

Product Designation	Units	FY 2027	General Fund FY 2026	Percent Change
AREA 7				
RESIDENTIAL NEIGHBORHOODS				
AUDUBON LANDING VILLAS	94	$813.18	$813.18	0.00%
DOVES LANDING ATTACHED VILLAS	82	$813.02	$813.02	0.00%
EAGLES LANDING	33	$814.50	$814.50	0.00%
THE ESTATES	296	$815.39	$815.39	0.00%
HAWKS LANDING	101	$814.21	$814.21	0.00%
LAKEWOOD	90	$813.38	$813.38	0.00%
MALLARD'S LANDING	44	$814.49	$814.49	0.00%
THE PRESERVE	278	$814.06	$814.06	0.00%
PROMENADE TOWNHOMES	120	$812.07	$812.07	0.00%
STONE RIDGE TOWNHOMES	78	$812.06	$812.06	0.00%
WATERGRASS	178	$813.50	$813.50	0.00%
COMMERCIAL PARCELS				
METRO SELF STORAGE	1	$403.87	$423.66	-4.67%
TIRES PLUS	1	$364.73	$383.33	-4.85%
BANK OF AMERICA	1	$2,245.86	$2,217.50	1.28%
REGIONS BANK	1	$1,630.03	$1,617.01	0.81%
MCDONALD'S	1	$10,888.45	$10,642.72	2.31%
WENDY'S	1	$293.25	$313.60	-6.49%
PEBBLE CREEK ANIMAL HOSPITAL	1	$307.86	$328.15	-6.18%
THE SHOPPES AT PEBBLE CREEK	1	$316.46	$336.69	-6.01%
NEW TAMPA CENTER- PUBLIX	1	$18,592.93	$18,159.55	2.39%
MOBIL MART - 5 FUEL STATIONS	1	$5,503.48	$5,393.32	2.04%
WAL-MART	1	$929.95	$947.05	-1.81%
CVS	1	$6,463.18	$6,328.98	2.12%
APARTMENTS/CONTINUING CARE/COMMUNITY PARCELS				
PORTOFINO APARTMENTS	396	$39.24	$38.35	2.31%
LEGACY AT HIGHWOODS PRESERVE	88	$112.41	$109.92	2.26%
18700 Highwoods Preserve* Non-Profit	1	$9,301.08	$9,095.98	2.25%
AREA 6				
RESIDENTIAL SPECIAL ASSESSMENT - FL STATUTE 170				
8305 Torrington	1	$180.00	$180.00	0.00%
8307 Torrington	1	$570.00	$570.00	0.00%
8311 Torrington	1	$320.00	$320.00	0.00%
8315 Torrington	1	$710.00	$710.00	0.00%
8319 Torrington	1	$490.00	$490.00	0.00%

RESOLUTION 2026-10

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 2026-2027 attached hereto as **Exhibit A** ("**FY 2026-2027 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 2026-2027 Budget;

WHEREAS, the provision of the activities described in the FY 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 2026-2027 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 certain Debt Assessments and certain O&M Assessments.** The collection of the Debt Assessments and O&M Assessments on certain lands designated for collection using the Uniform Method as described in the Assessment Roll, shall be at the same time and in the same manner as county taxes in accordance with the Uniform Method**.** All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.

b. **Direct Bill for Certain O&M Assessments.**
   i. The O&M Assessments on certain lands (as designated for direct collection in the Assessment Roll) will be collected directly by the District in accordance with Florida law, as set forth in the Assessment Roll.
   ii. O&M Assessments directly collected by the District are due in full on December 1, 2026; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule:
      1. 50% due no later than October 1, 2026
      2. 25% due no later than February 1, 2027
      3. 25% due no later than April 1, 2027
   iii. In the event that an O&M Assessment payment is not made in accordance with the schedule stated above, the whole O&M Assessment may immediately become due and payable. Such O&M Assessment shall accrue statutory penalties in the amount of 1% per month and all costs of collection and enforcement. Such O&M

Assessment shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties and costs of collection and enforcement.

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, 2026.

Attested By:	**Tampa Palms Open Space And Transportation Community Development District**
______________________________	______________________________
Print Name:____________________	Print Name:____________________
☐Secretary/☐Assistant Secretary	☐Chair/☐Vice Chair

Exhibit A: FY 2026-2027 Budget

**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 on Tuesday, July 21, 2026, at 5:15 p.m. at the West Meadows Community Center, located at 8401 New Tampa Blvd., Tampa, Florida 33647.

Present and constituting a quorum were:

Fred Pfister	Vice Chair
Louis DeArmas	Assistant Secretary
Leah Black	Assistant Secretary

Also present, either via Teams or in person, were:

Samantha Zanoni	District Manager, Inframark
Chet Benson	Clubhouse Manager
Ed Sanchez	Assistant Clubhouse Manager

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS **Call to Order/Roll Call**

Ms. Zanoni called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS **Public Comments**

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS **Consent Agenda**

A. Consideration of Workshop Minutes of June 2, 2026

B. Consideration of Regular Meeting Minutes of June 16, 2026

C. Consideration of May 2026 Financial Statements and Check Register

On MOTION by Mr. Pfister, seconded by Mr. DeArmas with all in favor, the motion to approve the consent agenda containing Workshop Minutes of June 2, 2026, Regular Meeting Minutes of June 16, 2026, and the May 2026 Financial Statements and Check Register carried. 3-0

FOURTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

District Counsel was not present and had no updates for the Board.

B. District Engineer

District Engineer was not present and had no updates for the Board.

C. District Manager

Ms. Zanoni reviewed the District's financial status as of May 31, 2026, and advised the Board of the view-only option in Strongroom that was available to them. The Board stated they did not wish access to Strongroom.

Ms. Zanoni announced the next meeting scheduled for August 18, 2026. Discussion ensued regarding the meeting dates and the upcoming elections. The Board agreed to change the meeting date from August 18, 2026, to August 19, 2026, at 5:15 p.m. at the West Meadows Community Center, 8401 New Tampa Blvd., Tampa, Florida 33647.

D. Onsite Manager

Mr. Benson provided updates to the Board regarding issues with the dog station in Area 6 filling up too quickly. The Board agreed to increase the service from once a week to twice a week for $595.00.

> On MOTION by Mr. Pfister, seconded by Mr. DeArmas with all in favor, the motion to approve the increase from once weekly to twice weekly services for the dog station in Area 6 for the cost of $595.00 carried. 3-0

Mr. Benson advised that there are some landscaping issues in Area 3. He will continue to monitor the Pine Lake crews regarding these issues.

The Back-to-School event in Area 7 is scheduled for August 9, 2026, from 11:00 a.m. to 2:00 p.m. The Board agreed the facility can be used to register the students for the upcoming school year.

The tennis/pickleball courts are complete in Area 6. The new keys will cost $25.21 per key. The Board agreed to increase the charge to residents from $15.00 to $25.00.

FIFTH ORDER OF BUSINESS **Business Items**

A. Consideration of Resolution 2026-08; Adopting Goals and Objectives

i. FY2027 Goals and Objectives

On MOTION by Mr. Pfister, seconded by Mr. DeArmas with all in favor, the motion to adopt Resolution 2026-08; Adopting Goals and Objectives carried. 3-0

SIXTH ORDER OF BUSINESS **Board of Supervisors' Requests and Comments**

The Board requested information regarding court reservations.

SEVENTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Pfister, seconded by Mr. DeArmas with all in favor, the motion to adjourn the meeting at 5:39 p.m. carried. 3-0

______________________________ ______________________________

Secretary / Assistant Secretary Chairperson / Vice Chairperson

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

TPOST Community Development District

Financial Report

June 30, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

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, 2026

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND AREA 3	GENERAL FUND AREA 6	GENERAL FUND AREA 7	TOTAL
ASSETS					
Cash - Checking Account	$ 4,465,170	$ -	$ -	$ -	$ 4,465,170
Cash in Transit	349,839	-	-	-	349,839
Accounts Receivable	-	-	-	121	121
Assessments Receivable	-	59,931	-	-	59,931
Due From Other Funds	-	1,179,039	1,523,291	1,704,821	4,407,151
Investments:					
Money Market Account	2,589	-	-	-	2,589
Deposits	-	-	585	-	585
Utility Deposits - TECO	-	5,082	20,523	32,960	58,565
TOTAL ASSETS	**$ 4,817,598**	**$ 1,244,052**	**$ 1,544,399**	**$ 1,737,902**	**$ 9,343,951**
LIABILITIES					
Accounts Payable	$ 7,344	$ 3,928	$ 16,554	$ 13,169	$ 40,995
Accrued Expenses	-	5,000	18,700	-	23,700
Due To Other Districts	349,839	-	-	-	349,839
Deposits	-	-	366	14,746	15,112
Deferred Revenue	-	59,931	-	-	59,931
Due To Other Funds	4,407,151	-	-	-	4,407,151
TOTAL LIABILITIES	**4,764,334**	**68,859**	**35,620**	**27,915**	**4,896,728**
FUND BALANCES					
Nonspendable:					
Deposits	-	5,082	21,108	32,960	59,150
Assigned to:					
Operating Reserves	-	109,860	166,671	302,868	579,399
Reserves - Clubhouse	-	-	-	163,680	163,680
Reserves - Clubhouse/Cabana	-	-	4,770	-	4,770
Reserves - Court Amenities	-	-	62,975	12,457	75,432
Reserves - Fences	-	-	77,154	-	77,154
Reserves- Irrigation/Landscape	-	-	21,840	90,020	111,860
Reserves - Monuments/Signage	-	-	68,980	-	68,980
Reserves - Other	-	417,382	108,580	245,350	771,312
Reserves - Parking Lots	-	-	28,970	-	28,970
Reserves - Playground	-	-	-	66,876	66,876
Reserves - Ponds	-	-	20,422	90,020	110,442
Reserves - Highwoods Streetl.	-	-	68,012	-	68,012
Reserves - Swimming Pools	-	-	7,492	196,247	203,739
Unassigned:	53,264	642,869	851,805	509,509	2,057,447
TOTAL FUND BALANCES	**$ 53,264**	**$ 1,175,193**	**$ 1,508,779**	**$ 1,709,987**	**$ 4,447,223**
TOTAL LIABILITIES & FUND BALANCES	**$ 4,817,598**	**$ 1,244,052**	**$ 1,544,399**	**$ 1,737,902**	**$ 9,343,951**

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

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	$ -	$ -	$ -	$ -	0.00%
TOTAL REVENUES	**-**	**-**	**-**	**-**	**0.00%**
EXPENDITURES					
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-	0.00%
Net change in fund balance	$ -	$ -	$ -	$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**-**	**-**	**53,264**		
FUND BALANCE, ENDING	**$ -**	**$ -**	**$ 53,264**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

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	$ 43,270	$ 38,817	728.82%
Interest - Tax Collector	-	-	653	653	0.00%
Special Assmnts- Tax Collector	197,893	197,893	114,017	(83,876)	57.62%
Special Assmnts- Developer	36,430	36,430	-	(36,430)	0.00%
Special Assmnts- Discounts	(7,916)	(7,916)	(4,189)	3,727	52.92%
Other Miscellaneous Revenues	-	-	688	688	0.00%
TOTAL REVENUES	**232,344**	**230,860**	**154,439**	**(76,421)**	**66.47%**
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	6,000	5,800	200	72.50%
FICA Taxes	612	459	148	311	24.18%
ProfServ-Engineering	11,500	8,625	1,291	7,334	11.23%
ProfServ-Legal Services	11,500	8,625	689	7,936	5.99%
ProfServ-Mgmt Consulting	41,357	31,018	31,018	-	75.00%
ProfServ-Special Assessment	9,664	9,664	9,664	-	100.00%
Auditing Services	3,993	3,993	2,167	1,826	54.27%
Postage and Freight	150	113	224	(111)	149.33%
Insurance - General Liability	13,010	13,010	14,941	(1,931)	114.84%
Printing and Binding	100	75	-	75	0.00%
Legal Advertising	1,500	1,125	29	1,096	1.93%
Miscellaneous Services	500	375	1,637	(1,262)	327.40%
Misc-Assessment Collection Cost	3,958	3,958	2,197	1,761	55.51%
Office Supplies	75	56	-	56	0.00%
Annual District Filing Fee	54	54	58	(4)	107.41%
Total Administration	105,973	87,150	69,863	17,287	65.93%
Field					
Florida Retirement System	6,667	5,000	4,533	467	67.99%
ProfServ-Field Management	12,000	9,000	9,000	-	75.00%
Contracts-Landscape	139,822	104,866	74,285	30,581	53.13%
Contracts-Ponds	8,980	6,735	11,036	(4,301)	122.90%
Electricity - Streetlights	134,000	100,500	104,648	(4,148)	78.10%
R&M-Irrigation	12,500	9,375	324	9,051	2.59%
R&M-Landscape Renovations	8,000	6,000	2,847	3,153	35.59%
Misc-Holiday Lighting	6,500	6,500	7,795	(1,295)	119.92%
Op Supplies - General	5,000	3,750	4,435	(685)	88.70%
Total Field	333,469	251,726	218,903	32,823	65.64%
TOTAL EXPENDITURES	**439,442**	**338,876**	**288,766**	**50,110**	**65.71%**
Excess (deficiency) of revenues Over (under) expenditures	(207,098)	(108,016)	(134,327)	(26,311)	64.86%
Net change in fund balance	$ (207,098)	$ (108,016)	$ (134,327)	$ (26,311)	64.86%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1,309,520**	**1,309,520**	**1,309,520**		
FUND BALANCE, ENDING	**$ 1,102,422**	**$ 1,201,504**	**$ 1,175,193**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

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	$ 43,262	$ 28,029	213.01%
Interest - Tax Collector	-	-	653	653	0.00%
Special Assmnts- Tax Collector	666,847	666,847	669,118	2,271	100.34%
Special Assmnts- Other	2,270	2,270	-	(2,270)	0.00%
Special Assmnts- Discounts	(26,674)	(26,674)	(24,581)	2,093	92.15%
Other Miscellaneous Revenues	-	-	688	688	0.00%
TOTAL REVENUES	**662,753**	**657,676**	**689,140**	**31,464**	**103.98%**
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	6,000	5,800	200	72.50%
FICA Taxes	612	459	148	311	24.18%
ProfServ-Legal Services	2,500	1,875	384	1,491	15.36%
ProfServ-Mgmt Consulting	32,121	24,091	24,091	-	75.00%
ProfServ-Special Assessment	6,585	6,585	6,585	-	100.00%
Auditing Services	3,500	3,500	2,167	1,333	61.91%
Postage and Freight	145	109	224	(115)	154.48%
Insurance - General Liability	16,528	16,528	19,124	(2,596)	115.71%
Legal Advertising	750	563	29	534	3.87%
Miscellaneous Services	1,000	750	846	(96)	84.60%
Misc-Assessment Collection Cost	13,337	13,337	12,891	446	96.66%
Office Supplies	99	74	-	74	0.00%
Annual District Filing Fee	41	41	58	(17)	141.46%
Total Administration	85,218	73,912	72,347	1,565	84.90%
Field					
Payroll-Pool Monitors	12,000	9,000	8,957	43	74.64%
FICA Taxes	918	689	685	4	74.62%
Florida Retirement System	6,667	5,000	4,533	467	67.99%
ProfServ-Field Management	15,592	11,694	11,694	-	75.00%
Contracts-Landscape	114,820	86,115	66,714	19,401	58.10%
Contracts-Pools	8,400	6,300	5,540	760	65.95%
Contracts-Pest Control	1,200	900	855	45	71.25%
Communication - Telephone	2,000	1,500	2,285	(785)	114.25%
Electricity - Streetlights	162,500	121,875	152,490	(30,615)	93.84%
Utility - Water	15,000	11,250	13,120	(1,870)	87.47%
R&M-Court Maintenance	3,000	2,250	11,800	(9,550)	393.33%
R&M-Equipment	14,147	10,610	-	10,610	0.00%
R&M-Irrigation	20,000	15,000	13,186	1,814	65.93%
R&M-Landscape Renovations	35,000	26,250	-	26,250	0.00%
R&M-Ponds	14,568	10,926	28,667	(17,741)	196.78%
R&M-Playground	5,000	3,750	-	3,750	0.00%
Misc-Holiday Lighting	8,000	8,000	3,500	4,500	43.75%
Misc-Contingency	71,080	53,310	21,727	31,583	30.57%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Op Supplies - General	8,000	6,000	7,912	(1,912)	98.90%
Reserve - Clubhouse/Cabana	2,385	-	-	-	0.00%
Reserve - Court Amenities	10,034	-	11,800	(11,800)	117.60%
Reserve - Fences	8,937	-	-	-	0.00%
Reserve - Irrigation/Landscape	2,594	-	-	-	0.00%
Reserve - Monuments/Signage	12,022	-	-	-	0.00%
Reserve - Other	21,716	-	-	-	0.00%
Reserve - Parking Lot	798	-	-	-	0.00%
Reserve - Ponds	2,888	-	-	-	0.00%
Reserve - Swimming Pools	2,200	-	-	-	0.00%
Total Field	581,466	390,419	365,465	24,954	62.85%
TOTAL EXPENDITURES	**666,684**	**464,331**	**437,812**	**26,519**	**65.67%**
Excess (deficiency) of revenues Over (under) expenditures	(3,931)	193,345	251,328	57,983	0.00%
Net change in fund balance	$ (3,931)	$ 193,345	$ 251,328	$ 57,983	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1,257,451**	**1,257,451**	**1,257,451**		
FUND BALANCE, ENDING	**$ 1,253,520**	**$ 1,450,796**	**$ 1,508,779**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

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	$ 43,262	$ 16,420	120.88%
Room Rentals	5,000	3,750	8,543	4,793	170.86%
Interest - Tax Collector	-	-	653	653	0.00%
Special Assmnts- Tax Collector	1,162,376	1,162,376	1,162,377	1	100.00%
Special Assmnts- Discounts	(46,495)	(46,495)	(42,701)	3,794	91.84%
Other Miscellaneous Revenues	3,800	2,850	15,284	12,434	402.21%
Gate Bar Code/Remotes	-	-	2	2	0.00%
Access Cards	1,000	750	-	(750)	0.00%
TOTAL REVENUES	**1,161,470**	**1,150,073**	**1,187,420**	**37,347**	**102.23%**
EXPENDITURES					
Administration					
P/R-Board of Supervisors	8,000	6,000	5,800	200	72.50%
FICA Taxes	612	459	148	311	24.18%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	2,500	1,875	2,205	(330)	88.20%
ProfServ-Legal Services	3,000	2,250	384	1,866	12.80%
ProfServ-Mgmt Consulting	61,982	46,486	46,487	(1)	75.00%
ProfServ-Special Assessment	12,794	12,794	12,794	-	100.00%
Auditing Services	5,035	5,035	2,167	2,868	43.04%
Postage and Freight	450	338	464	(126)	103.11%
Insurance - General Liability	22,357	22,357	32,130	(9,773)	143.71%
Printing and Binding	100	75	-	75	0.00%
Legal Advertising	750	563	29	534	3.87%
Miscellaneous Services	500	375	1,410	(1,035)	282.00%
Misc-Assessment Collection Cost	23,248	23,248	22,394	854	96.33%
Office Supplies	99	74	-	74	0.00%
Annual District Filing Fee	80	80	58	22	72.50%
Total Administration	142,507	123,009	126,470	(3,461)	88.75%
Field					
Payroll-Part Time	145,000	108,750	103,217	5,533	71.18%
Payroll-Managers	65,700	49,275	49,521	(246)	75.37%
Payroll-Site Manager	86,500	64,875	77,610	(12,735)	89.72%
FICA Taxes	20,058	15,044	19,205	(4,161)	95.75%
Florida Retirement System	6,667	5,000	4,533	467	67.99%
Life and Health Insurance	10,500	10,500	10,974	(474)	104.51%
Workers' Compensation	9,038	9,038	-	9,038	0.00%
Contracts-Security Services	7,500	5,625	5,776	(151)	77.01%
Contracts-Landscape	44,590	33,443	41,240	(7,797)	92.49%
Contracts-Irrigation	7,500	5,625	-	5,625	0.00%
Contracts-Pools	21,600	16,200	40,925	(24,725)	189.47%
Contracts-Ponds	4,500	3,375	6,271	(2,896)	139.36%
Contracts-Pest Control	1,065	799	2,440	(1,641)	229.11%
Communication - Teleph - Field	5,748	4,311	3,849	462	66.96%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

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	323,500	242,625	257,206	(14,581)	79.51%
Utility - Water	15,000	11,250	18,331	(7,081)	122.21%
Utility - Refuse Removal	2,100	1,575	2,570	(995)	122.38%
Rentals & Leases	9,420	7,065	2,730	4,335	28.98%
R&M-General	31,000	23,250	38,096	(14,846)	122.89%
R&M-Court Maintenance	30,000	22,500	28,065	(5,565)	93.55%
R&M-Electrical	9,500	7,125	9,460	(2,335)	99.58%
R&M-Irrigation	10,000	7,500	18,342	(10,842)	183.42%
R&M-Landscape Renovations	19,500	14,625	5,429	9,196	27.84%
R&M-Pools	15,000	11,250	47,587	(36,337)	317.25%
Misc-Holiday Lighting	4,500	4,500	8,000	(3,500)	177.78%
Special Events	25,000	25,000	15,331	9,669	61.32%
Misc-Contingency	8,547	6,410	42,019	(35,609)	491.62%
Op Supplies - General	13,500	10,125	11,780	(1,655)	87.26%
Reserve - Clubhouse/Cabana	50,000	-	-	-	0.00%
Reserve - Court Amenities	11,361	-	3,650	(3,650)	32.13%
Reserve - Other	49,070	-	-	-	0.00%
Reserve - Playground	6,000	-	-	-	0.00%
Total Field	1,068,964	726,660	874,157	(147,497)	81.78%
TOTAL EXPENDITURES	**1,211,471**	**849,669**	**1,000,627**	**(150,958)**	**82.60%**
Excess (deficiency) of revenues Over (under) expenditures	(50,001)	300,404	186,793	(113,611)	0.00%
Net change in fund balance	$ (50,001)	$ 300,404	$ 186,793	$ (113,611)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2025)	**1,523,194**	**1,523,194**	**1,523,194**		
FUND BALANCE, ENDING	**$ 1,473,193**	**$ 1,823,598**	**$ 1,709,987**		

Tampa Palms Open Space and Transportation
Community Development District

Supporting Schedules

June 30, 2026

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, 2026

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund Area 3 Assessments	General Fund Area 6 Assessments	General Fund Area 7 Assessments
Assessments Levied FY2026				$ 1,945,510	$ 114,017	$ 669,117	$ 1,162,376
Allocation %				100%	5.86%	34.39%	59.75%
11/07/25	$ 28,517	$ 1,468	$ 582	$ 30,567	$ 1,791	$ 10,513	$ 18,263
11/14/25	162,808	6,922	3,323	173,053	10,142	59,518	103,393
11/21/25	92,111	3,916	1,880	97,907	5,738	33,673	58,496
12/03/25	355,024	15,088	7,245	377,357	22,115	129,784	225,458
12/05/25	881,773	37,481	17,995	937,249	54,927	322,347	559,975
12/19/25	126,501	5,074	2,582	134,157	7,862	46,140	80,154
01/06/26	50,493	1,573	1,030	53,096	3,112	18,261	31,723
02/04/26	31,386	691	641	32,717	1,917	11,252	19,547
03/05/26	23,282	289	475	24,045	1,409	8,270	14,366
04/07/26	49,258	22	1,005	50,285	2,947	17,295	30,044
05/05/26	4,795	(143)	98	4,750	278	1,634	2,838
06/04/26	11,420	(339)	233	11,313	663	3,891	6,759
06/17/26	19,193	(570)	392	19,015	1,114	6,540	11,361
TOTAL	**$ 1,836,560**	**$ 71,471**	**$ 37,481**	**$ 1,945,512**	**$ 114,017**	**$ 669,118**	**$ 1,162,377**
% COLLECTED				100%	100%	100%	100%

TAMPA PALMS OPEN SPACE TRANSPORTATION

Community Development District

Cash and Investment Report
6/30/2026

ACCOUNT NAME	BANK NAME	YIELD	MATURITY	BALANCE
Checking Account - Operating	Valley National	3.56%	n/a	$ 4,465,170
Money Market Account	Bank United	3.39%	n/a	2,589
			Total	$ 4,467,759

June 2026 Meeting

Tampa Palms Open Space and Transportation CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
Miscellaneous						
10-S TENNIS SUPPLY & DINKSHOT PICKLEBALL	6/10/2026	176243	$338.16			June 2026- Bench Replacement
AMERITAS	6/9/2026	060926-457-ACH	$405.98			PD 6/11/26-457
AMERITAS	6/9/2026	060926-457-ACH	$405.98			PD 6/11/26-457
AMERITAS	6/9/2026	060926-457-ACH	$405.99	$1,217.95		PD 6/11/26-457
AMERITAS	6/9/2026	060926-401 ACH	$291.19			PD 6/11/26-401
AMERITAS	6/9/2026	060926-401 ACH	$291.19			PD 6/11/26-401
AMERITAS	6/9/2026	060926-401 ACH	$291.18	$873.56		PD 6/11/26-401
AMERITAS	6/23/2026	062326-401-ACH	$209.12			PD 6/25/26-401
AMERITAS	6/23/2026	062326-401-ACH	$209.12			PD 6/25/26-401
AMERITAS	6/23/2026	062326-401-ACH	$209.12	$627.36		PD 6/25/26-401
AMERITAS	6/23/2026	062326-457-ACH	$405.98			PD 6/25/26-457
AMERITAS	6/23/2026	062326-457-ACH	$405.98			PD 6/25/26-457
AMERITAS	6/23/2026	062326-457-ACH	$405.99	$1,217.95	$3,936.82	PD 6/25/26-457
ANTI-PESTO BUGKILLERS	6/5/2026	588681	$222.00			June 2026- Pest Control
ANTI-PESTO BUGKILLERS	6/5/2026	588685	$222.00		$444.00	June 2026- Pest Control
ASI LANDSCAPE MANAGEMENT	5/1/2026	ASI 208728	$3,694.00			May 2026- Landscape Contract
ASI LANDSCAPE MANAGEMENT	6/1/2026	ASI 211207	$3,694.00			June 2026- Landscape Contract
ASI LANDSCAPE MANAGEMENT	6/18/2026	ASI 215245	$1,734.75			June 2026- Summer Annuals
ASI LANDSCAPE MANAGEMENT	6/19/2026	ASI 215364	$6,919.65			May 2026- Irrigation Repairs
ASI LANDSCAPE MANAGEMENT	4/30/2026	ASI 205869	$1,820.00		$17,862.40	April 2026- Landscape Contract
ASSOCIATED PLUMBING INC	5/7/2026	185504	$855.43			May 2026- Backflow repairs
ASSOCIATED PLUMBING INC	5/5/2026	185494	$165.33			May 2026- Clear backup
ASSOCIATED PLUMBING INC	5/5/2026	185494	$11.00	$176.33		Fuel Surcharge May 5
ASSOCIATED PLUMBING INC	5/12/2026	185517	$3,361.96		$4,393.72	May 2026- Backflow Replacement
BUSINESS OBSERVER, INC	5/22/2026	26-01751H	$29.17			May 2026- Legal Advertising
BUSINESS OBSERVER, INC	5/22/2026	26-01751H	$29.17			May 2026- Legal Advertising
BUSINESS OBSERVER, INC	5/22/2026	26-01751H	$29.16	$87.50	$87.50	May 2026- Legal Advertising
CHARTER COMMUNICATIONS	6/14/2026	243840401061426-ACH	$404.49			SVC 6/14/26-7/13/26
CHET BENSON	6/10/2026	CB-061026	$732.50			June 2026 HEALTH INSURANCE - C BENSON

Tampa Palms Open Space and Transportation CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
CITY OF TAMPA UTILITIES	6/12/2026	061226-4466-ACH	$8.80			#2204466 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4461-ACH	$63.58			#2204461 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4457-ACH	$8.80			#2204457 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4459-ACH	$8.80			#2204459 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4936-ACH	$1,316.76			#2034936 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4467-ACH	$8.80			#2204467 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4460-ACH	$8.80			#2204460 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4465-ACH	$8.80			#2204465 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4464-ACH	$8.80			#2204464 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4463-ACH	$72.71			#2204463 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4456-ACH	$118.36			#2204456 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4458-ACH	$8.80			#2204458 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4455-ACH	$8.80			#2204455 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-4462-ACH	$86.41			#2204462 THRU 6/9/26
CITY OF TAMPA UTILITIES	6/12/2026	061226-1953-ACH	$3,296.57		$5,033.59	#2031953 THRU 6/9/26
COMPLETE I.T CORP	6/1/2026	20136	$37.20			June 2026- Google for Business Email
COMPLETE I.T CORP	6/1/2026	20136	$37.20			June 2026- Google for Business Email
COMPLETE I.T CORP	6/1/2026	20136	$37.20	$111.60		June 2026- Google for Business Email
COMPLETE I.T CORP	6/1/2026	20195	$21.66			June 2026- Op Supplies Stand-By MSP Plan
COMPLETE I.T CORP	6/1/2026	20195	$21.67			June 2026- Op Supplies Stand-By MSP Plan
COMPLETE I.T CORP	6/1/2026	20195	$21.67	$65.00	$176.60	June 2026- Op Supplies Stand-By MSP Plan
FEDEX	6/2/2026	9-321-57963	$27.79			June 2026- FedEx

June 2026 Meeting

Tampa Palms Open Space and Transportation CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
FEDEX	6/2/2026	9-321-57963	$27.79			June 2026- FedEx
FEDEX	6/2/2026	9-321-57963	$27.79	$83.37	$83.37	June 2026- FedEx
FITNESS LOGIC INC.	6/9/2026	130268	$185.00			June 2026- Quarterly Maint Contract
FLORIDA DEPT OF HEALTH IN HILLSBOROUGH COUNTY	5/21/2026	29-BID-8543421	$400.00			Pool Permit
FLORIDA DEPT OF HEALTH IN HILLSBOROUGH COUNTY	6/22/2026	29-BID-8543881	$275.00		$675.00	POOL PERMITS-WATER FEATURE
FLORIDA PATIO FURNITURE INC.	6/9/2026	83080	$919.00			June 2026- Furniture Resling
FLORIDA PATIO FURNITURE INC.	6/9/2026	83079	$559.00			June 2026- Furniture Resling
FLORIDA PATIO FURNITURE INC.	6/9/2026	83079	$655.00	$1,214.00	$2,133.00	June 2026- Furniture Resling
FRONTIER FLORIDA LLC	6/7/2026	060726-20-5	$239.47			Frontier- 6/7-7/6
G. THOMAS CO LLC	6/8/2026	INV0137	$11,800.00			June 2026- DEPOSIT Resurface Tennis and Pickleball Courts
HOME DEPOT CREDIT SERVICES	5/26/2026	052626-8053-ACH	$130.98			MAY MISC SUPPLIES
HUNTER AC, INC	6/5/2026	060526-	$898.00			June 2026- Recharge 5lbs
ID WORKPLACE, LLC	6/8/2026	8667	$440.75			June 2026- 33 Bit Key Fobs
INFRAMARK LLC	6/3/2026	180945	$2,676.75			June 2026- Management Fees
INFRAMARK LLC	6/3/2026	180945	$5,165.17			June 2026- Management Fees
INFRAMARK LLC	6/3/2026	180945	$3,446.42			June 2026- Management Fees
INFRAMARK LLC	6/3/2026	180945	$240.00	$11,528.34	$11,528.34	June 2026- Record Storage Fee
JOHN'S PRESSURE WASHING & HANDYMAN SVC	4/3/2026	040326	$1,899.60			PRESSURE WASH/ RICHMOND PL
PINE LAKE SERVICES LLC	6/1/2026	10205	$7,740.83			June 2026- Landscape Contract
PINE LAKE SERVICES LLC	6/1/2026	10204	$6,920.83			June 2026- Landscape Contract
PINE LAKE SERVICES LLC	6/19/2026	10276	$2,162.16		$16,823.82	May 2026- Summer Annuals
RECREONICS	5/22/2026	0027017293-001	$245.10			May 2026- Vinyl Umbrella
REPUBLIC SERVICES #696	5/17/2026	0696-001356954	$295.71			June 2026- Waste Removal
REPUBLIC SERVICES #696	4/17/2026	0696-001349349	$295.71		$591.42	May 2026- Waste Removal
SCOOPY POOPY DOO LLC-EFT	6/15/2026	8461-3161A-EFT	$304.95			July 2026- Pet Waste Station and Trash
SCOOPY POOPY DOO LLC-EFT	6/15/2026	8461-3160A-EFT	$404.95		$709.90	July 2026- Pet Waste Station and Trash
SOLITUDE LAKE MANAGEMENT	6/1/2026	PSI269687	$367.12			June 2026- Aquatics
SOLITUDE LAKE MANAGEMENT	6/2/2026	PSI273938	$817.68			June 2026- Aquatics

June 2026 Meeting

Tampa Palms Open Space and Transportation CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
SOLITUDE LAKE MANAGEMENT	6/2/2026	PSI275776	$1,449.58		$2,634.38	June 2026- Aquatics
STRALEY ROBIN VERICKER	6/15/2026	28582	$140.93			May 2026- District Counsel
STRALEY ROBIN VERICKER	6/15/2026	28582	$140.93			May 2026- District Counsel
STRALEY ROBIN VERICKER	6/15/2026	28582	$140.94	$422.80	$422.80	May 2026- District Counsel
TECO	5/18/2026	051826-8687-ACH	$3,715.87			SVC 4/14/26-5/12/26
TECO	5/18/2026	051826-8651-ACH	$289.09			SVC 4/14/26-5/12/26
TECO	5/18/2026	051826-8404-ACH	$541.28			SVC 4/14/26-5/12/26
TECO	5/18/2026	051826-8347-ACH	$40.97			SVC 4/14/26-5/12/26
TECO	5/18/2026	051826-8321-ACH	$175.85			SVC 4/14/26-5/12/26
TECO	5/18/2026	051826-7972-ACH	$62.81			SVC 4/14/26-5/12/26
TECO	5/21/2026	052126-2285-ACH	$119.33			SVC 4/18/26-5/20/26
TECO	5/21/2026	052126-8193-ACH	$1,204.59			SVC 4/14/26-5/15/26
TECO	5/22/2026	052226-8428-ACH	$111.54			SVC 4/18/26-5/18/26
TECO	4/17/2026	041726-8347-ACH	$42.96			SVC 3/13/26-4/13/26
TECO	4/22/2026	042226-8193-ACH	$1,204.59			SVC 3/18/26-4/16/26
TECO	4/23/2026	042326-8428-ACH	$111.54			SVC 3/13/26-4/13/26
TECO	4/17/2026	041726-8651-ACH	$320.54			SVC 3/13/26-4/13/26
TECO	4/17/2026	041726-8321-ACH	$226.57			SVC 3/13/26-4/13/26
TECO	4/17/2026	041726-8404-ACH	$616.95			SVC 3/19/26-4/21/26
TECO	6/5/2026	060526-ACH	$7,005.88			SVC 6/14/26-7/13/26
TECO	6/5/2026	060526-ACH	$16,943.58			SVC 6/14/26-7/13/26
TECO	6/5/2026	060526-ACH	$29,073.68			SVC 6/14/26-7/13/26

June 2026 Meeting

Tampa Palms Open Space and Transportation CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Vendor Total	Comments/Description
TECO	6/5/2026	060526-ACH	$285.81	$53,308.95		SVC 6/14/26-7/13/26
TECO	6/17/2026	061726-8687-ACH	$3,715.87		$65,809.30	SVC 5/13/26-6/11/26
TECO PEOPLES GAS	4/22/2026	042226-2285-ACH	$168.11			SVC 3/19/26-4/17/26
TRIANGLE POOL SERVICE	6/1/2026	37318	$4,720.00			June 2026- Pool Contract
TRIANGLE POOL SERVICE	6/1/2026	37275	$1,220.00		$5,940.00	June 2026- Pool Service
VALLEY NATIONAL BANK	5/18/2026	051826-1426	$596.74			PURCHASES 4/21/26-5/14/26
VALLEY NATIONAL BANK	5/18/2026	051826-1426	$204.84	$801.58		shock for pool
VALLEY NATIONAL BANK	6/27/2026	062726-1426-ACH	$982.42			PURCHASES 5/20/26-6/15/26
VALLEY NATIONAL BANK	6/27/2026	062726-1426-ACH	$125.00			PURCHASES 5/20/26-6/15/26
VALLEY NATIONAL BANK	6/27/2026	062726-1426-ACH	$74.57	$1,181.99	$1,983.57	PURCHASES 5/20/26-6/15/26
XTERIOR PRO SOLUTIONS LLC	5/15/2026	1319	$2,145.00			May 2026- Exterior Maintenance
ZAMBELLI FIREWORKS MFG.CO	7/3/2026	521992F	$7,000.00			FIREWORK DISPLAY 7/3/26
Miscellaneous Subtotal			**$167,896.69**			
TOTAL			**$167,896.69**			

RESOLUTION 2026-11

A RESOLUTION OF THE TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

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 2026/2027 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 2026/2027 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, 2026.

TAMPA PALMS OPEN SPACE AND TRANSPORTATION COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

____
Secretary/ Assistant Secretary

____
Chairperson/ Vice 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 2027 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 20, 2026
November 17, 2026
December 15, 2026
January 19, 2027
February 16, 2027
March 16, 2027
April 20, 2027 (Budget Presentation)
May 18, 2027 (Approving Proposed Budget)
June 15, 2027
July 20, 2027
August 17, 2027 (Adoption of Budget)
September 21, 2027

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 6, 2026
November 3, 2026
December 1, 2026
January 5, 2027
February 2, 2027
March 2, 2027
April 6, 2027
May 4, 2027
June 1, 2027
July 6, 2027
August 3, 2027
September 7, 2027