

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

***Agenda Package
Board of Supervisors Meeting***



Wednesday, May 10, 2023

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive

Tampa, Florida

BREEZE MANAGEMENT



TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package May 10, 2023

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 - i. Financial Conditions / Cash Management
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 - m. Tampa Palms Voters

Tampa Palms Community Development District

16311 Tampa Palms Blvd W
Tampa, Florida 33647

May 5, 2023

Board of Supervisors
**Tampa Palms Community
Development District**

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, May 10, 2023 at **6:00 p.m.** at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The advanced copy of the agenda for this meeting is attached.

Enclosed for your review are the minutes of the April 12, 2023 CDD Board Meeting and the documents outlined in the table of contents.

Any additional support material will be distributed prior to the meeting, and staff will present their reports at the meeting.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Maggie

Maggie Wilson
Tampa Palms

cc: Patricia Thibault
Breeze

**Tampa Palms CDD Meeting
Agenda**

**May 10, 2023, 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Board Member Discussion Items
3. Public Comments
4. Approval of the April 12, 2023 Minutes
5. Approval of District Disbursements
6. Consultant Reports
 - ...Around the Neighborhoods
 - Modeling Tampa Palms Future
 - Preliminary Budget Discussions
 - Setting Budget Hearing Date [July]
 - Update Tampa Palms Blvd
 - Registered Voters In Tampa Palms
 - Sunshine Law Review
7. Other Matters
8. Public Comments
9. Supervisor comments
10. Adjourn

Executive Summary

With one half of the fiscal year completed, the CDD continues to be in sound financial health with monies sufficient to meet the Assigned Funds (shown below), in addition to \$ 1.5 M in Unassigned Funds to cover unexpected events.

The District will collect an estimated additional \$ 99 K by close of business July 31st of which \$65 K was already been collected in April, though not reportable on the March financial statements.

The General Fund Budget for Normal Operations reflects a favorable \$ 45 K variance due primarily to the timing of expenditures. There is every expectation that the budget for Normal Operations expenditures for the year will be realized.

The General Fund Projects reflects a positive variance against budget of \$11 K which is again primarily reflective of timing. It should be noted that the “projects” to restore and maintain the District such as replacement of diseased palms and seasonal attributes such as caladiums and poinsettias, as well as, tree work necessitated by the TP Blvd repaving are straining the R&R line item. This has been offset by pausing non-critical Capital projects.

Cash Flow Outlook for Calendar 2023

<u>(Shown in \$ 000s)</u>		
<u>Sources of Funds</u>		
Cash Balance 3/31/2023	\$ 5,235	
Collections balance of FY 2022-23 _____	99	
Total Sources of Funds		\$ 5,334
 <u>Assigned Funds</u>		
Balance of FY 2022-23 expenses excluding Signature	(\$1,474)	
TP Signature Projects (unspent)	(329)	
Weather Damage	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvements	(700)	
Infrastructure Replacement Contingency	(135)	
1 st Qtr FY 23-24	(679)	(\$ 3,817)
Total Assigned Funds		(\$ 3,817)
 Projected District Unassigned Balance	 December 31, 2023	 \$ 1,517

FAQ The monthly financial statements display a discount applied to the assessment revenue. What is the discount amount and why does percentage, especially the discount amount, vary from month to month?

The amount shown on the budget and monthly financial statements for “assessments” is the gross amount of the non-ad valorem assessment levied by the District. The discount amount displayed as the **budget** is the maximum discount that could be achieved under the law if 100% of the owners take advantage of the full early payment discount.

Bills for taxes and non-ad valorem assessments collected by the Tax Collector are rendered by Nov 1 and due by March 31 of the following year. Tax bills are considered overdue as of April 1st.

Per Florida Law, there is an incentive to pay taxes early; specifically, taxes paid before the month the taxes/assessments are due receive a discount. The amount of that discount is based on when payment is received by the Tax Collector

- 4% in November,
- 3% in December,
- 2% in January,
- 1% in February.

The annual budget reflects the discount at the highest / earliest payment level that could be achieved if all payers paid in November upon receipt of the tax bill; a significant number of owners or the mortgage holders for owners in Tampa Palms do pay in time to receive the highest discount level.

Slight variances in the discount displayed in the financial reflect the timing of payments received.

For assessment revenue received after February 28th no early payment discounts are applied.

All assessments are subject to a 2% Tax Collector fee for collection management irrespective of when the payments are received.

**Tampa Palms CDD
Balance Sheet
March 31, 2023**

GENERAL

ASSETS:

CASH - Operating Account	\$	53,681
PETTY CASH		500
Wealth Fund Account- South State Bank		4,718,182
ICS Sweep- South State Bank		466,125
ACCTS. RECEIVABLE		7,902
RECEIVABLE FROM TAMPA PALMS HOA		-
ASSESSMENTS RECEIVABLE		40,534
RECEIVABLE EXCESS FEES		-
PREPAID ITEMS		14,269

TOTAL ASSETS

\$ 5,301,192

LIABILITIES:

ACCOUNTS PAYABLE	\$	11,108
ACCRUED EXPENSES		-
DEFERRED REVENUE - ON ROLL ASSESSMENTS		40,534

FUND BALANCE:

NON-SPENDABLE	14,269
ASSIGNED	2,343,000
UNASSIGNED	2,892,282

TOTAL LIABILITIES & FUND BALANCE

\$ 5,301,192

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

Assigned Balance Breakdown:

Weather Damage	\$	400,000
Community-Wide Wall & Monument		100,000
Pond Improvements		700,000
1st Quarter Expenses		679,000
Infrastructure Replacement Contingency		135,000
TP Signature Projects (unspent)		329,000
		<u>329,000</u>
		<u><u>\$ 2,343,000</u></u>

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through March 31, 2023**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVALOREM	\$ 2,874,474	2,768,163	2,768,163	\$ -
EARLY PAY DISCOUNT	(114,979)	(107,870)	(107,870)	-
INTEREST INCOME	20,000	10,000	3,167	(6,833)
UNREALIZED GAIN/LOSS	-	-	29,770	29,770
EXCESS FEES	-	-	-	-
MISC. REVENUE	1,500	750	2,672	1,922
CARRY FORWARD	139,584	-	-	-
TOTAL REVENUES	2,920,579	2,671,044	2,695,902	24,858
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	5,500	3,615	1,885
FICA	5,824	2,912	2,497	415
FUTA/SUTA/PAYROLL FEES	6,624	3,312	585	2,727
S/T PERSONNEL SERVICES	<u>23,448</u>	<u>11,724</u>	<u>6,697</u>	<u>5,027</u>
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	3,000	1,500	1,806	(306)
ANNUAL AUDIT	6,600	3,300	-	3,300
MANAGEMENT FEES	70,098	35,049	35,332	(283)
TAX COLLECTOR	56,668	54,248	54,248	-
ASSESSMENT ROLL	10,050	10,050	20,100	(10,050)
S/T PROFESSIONAL SERVICES	<u>146,416</u>	<u>104,147</u>	<u>111,485</u>	<u>(7,338)</u>
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,811	3,811	3,691	120
MISC. ADMINISTRATIVE SERVICES	12,360	6,180	5,954	226
S/T ADMINISTRATIVE SERVICES	<u>16,171</u>	<u>9,991</u>	<u>9,645</u>	<u>346</u>
TOTAL ADMINISTRATIVE	<u>186,035</u>	<u>125,862</u>	<u>127,827</u>	<u>(1,965)</u>
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	182,395	91,198	84,846	6,351
PARK ATTENDANTS	79,873	39,937	36,535	3,402
PARK PATROLS (Security Co)	85,490	42,745	52,102	(9,357)
FIELD MANAGEMENT CONTINGENCY	20,800	10,400	40	10,360
S/T FIELD MANAGEMENT SVCS	<u>368,558</u>	<u>184,279</u>	<u>173,523</u>	<u>10,756</u>
GENERAL OVERHEAD:				
INSURANCE	16,500	16,500	14,698	1,802
IT (TEL / SECURITY)	26,095	13,048	5,568	7,480
WATER	44,000	22,000	20,128	1,872
REFUSE REMOVAL	20,330	10,165	5,320	4,845
ELECTRICITY	147,000	73,500	59,296	14,204
STORMWATER FEE	3,041	3,041	3,041	-
MISC. FIELD SERVICES	13,000	6,500	6,900	(400)
S/T GENERAL OVERHEAD	<u>269,966</u>	<u>144,754</u>	<u>114,951</u>	<u>29,803</u>
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,130,000	565,000	565,082	(82)
LANDSCAPE MONITORING FEE	18,900	9,450	6,300	3,150
LANDSCAPE & REPLACEMENT	99,325	49,663	59,328	(9,665)
S/T LANDSCAPE MAINTENANCE	<u>1,248,225</u>	<u>624,113</u>	<u>630,710</u>	<u>(6,597)</u>
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	79,000	39,500	23,680	15,820
COUNTY POND	5,000	2,500	4,159	(1,659)
NPDES POND PROGRAM	49,409	24,705	22,310	2,395
S/T LANDSCAPE NEW & ENHANCED	<u>133,409</u>	<u>66,705</u>	<u>50,149</u>	<u>16,556</u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through March 31, 2023

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
FACILITY MAINTENANCE:				
IRRIGATION SYSTEM	111,059	55,530	60,689	(5,159)
FOUNTAIN	28,175	14,088	24,285	(10,198)
FACILITY MAINTENANCE	93,870	46,935	35,362	11,573
JANITORIAL/SUPPLIES	2,855	1,428	933	495
<i>S/T FACILITY MAINTENANCE</i>	<u>235,959</u>	<u>117,980</u>	<u>121,269</u>	<u>(3,289)</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	-	-
RENEWAL AND REPLACEMENT & DEFERRED MTC	218,400	109,200	112,945	(3,745)
CAPITAL PROJECTS	197,600	98,800	95,747	2,053
NPDES CLEAN WATER	62,427	31,214	18,228	12,986
<i>S/T TOTAL PROJECT DRIVEN EXPENSES</i>	<u>478,427</u>	<u>239,214</u>	<u>227,920</u>	<u>11,294</u>
TOTAL EXPENDITURES	<u>2,920,579</u>	<u>1,502,905</u>	<u>1,446,349</u>	<u>56,556</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(0)	1,168,139	1,249,553	81,414
FUND BALANCE - BEGINNING	-	-	3,999,998	
FUND BALANCE - ENDING	<u>\$ (0)</u>	<u>\$ 1,168,139</u>	<u>\$ 5,249,551</u>	<u>\$ 81,414</u>

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU MARCH 31, 2023
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,196,781		\$2,196,781
<u>Non Operating</u>			
Capital Projects		\$190,496	\$190,496
Renewal & Rel		\$212,824	\$212,824
Signature 2017		\$0	\$0
NPDES		\$60,183	\$60,183
Unrealized Gain/Loss		\$29,770	\$29,770
Excess Fees			-
Interest	3,167		3,167
Misc Rev	\$2,672		\$2,672
Carry Forward Bal *	-		-
Total	\$2,202,620	\$ 493,272	\$2,695,902
<u>Expenses</u>			
Operations	\$ 1,218,429		1,218,429
<u>Non Operating</u>			
Renewal & Rel		112,945	112,945
NPDES/EPA		18,228	18,228
Capital Projects		96,747	96,747
TP Signature 2017		<u>0</u>	<u>0</u>
Total	\$1,218,429	\$227,920	\$227,920
Total Expenditures			\$1,446,349

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU MARCH 31, 2023
GENERAL FUND**

<u>General Fund</u>	2/28/2023	(\$000)
Cash		54
Cash Equivalent (Excess Cash ICS)		466
Insured Investment Account		4,718
Accounts Receivable		8
Assessment Receivable		41
Prepaid Items		14
Total Assets		\$ 5,301
Less:		
Payables		11
Accrued Expenses		
Non Spendable A/C Prepaid		15
Deferred Rev On Roll		41
	Net Cash 3/31/2023	5234
Allocation for assigned:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses (Amt Not On Bal Sheet)		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
	Net Adjusted Cash	\$ 2,892

(\$ 000)	2022-23 Fiscal Year		Monthly Bal
	<u>Receipts</u>	<u>Expenses</u>	
<i>Apr</i>			
CDD Operations	53	265	
R&R	5	25	
NPDES	1	6	
Signature Projects	0	0	
Capital Projects	5	21	
Total	64	317	\$ 2,640
<i>May</i>			
CDD Operations	21	265	
R & R	2	19	
NPDES	1	22	
Signature Projects	0	0	
Capital Projects	2	21	
Total	25	327	\$ 2,338
<i>Jun</i>			
CDD Operations	8	265	
R & R	1	19	
NPDES	0	22	
Signature Projects	0	0	
Capital Projects	1	21	
Total	10	327	\$ 2,021

**TAMPA PALMS CDD
MARCH, 2023
GENERAL FUND**

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$596	23%	\$850	30.8%	8%
December	\$2,410	91.7%	\$2,522	91.4%	-0.3%
January	\$2,474	94%	\$2,604	94.4%	0.2%
February	\$2,518	96%	\$2,640	96%	0%
March	\$2,573	98%	\$2,660	96%	-1.5%
April	\$2,602	99%			
May	\$2,612	99%			
June	\$2,630	100.1%			
July	\$2,630	100.1%			
August	\$2,630	100.1%			
September	\$2,630	100.1%			
Year End					
Total Assessed (Net Discount)		\$2,759			

Summary- Project Driven Expenses

	Fiscal Year 2022-23
Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2022-23 Budget	\$198
<u>Uses of Funds</u>	
Spent Thru 3/31/2023	97
Total Funds Under Consideration	\$0
Budget Available as of 3/31/2023	\$101
 Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2022-23 Budget	218
<u>Uses of Funds</u>	
Spent Thru 3/31/2023	113
Total Funds Under Consideration	\$0
Budget Available as of 3/31/2023	\$105
 TP Signature Projects	
<u>Sources of Funds*</u>	
FY 2022-23 Budget	\$0
<u>Uses of Funds</u>	
Spent Thru 3/31/2023	\$0
Total Funds / Projects Under Consideration	\$0
Budget Available as of 3/31/2023	\$329

**Capital Projects 2022-23
Budget Monitor**

31-Mar-23			
(\$000)	Current Projects	Spent 2022-23	Pending Commitments
Tampa Palms Signature Projects (BB Downs)			
Consulting Services	10	0	-
Irrigation	20	0	
Main Entry Restorations	21	0	
Area 2 Pond		0	
Bruce B Downs Improvements	172	0	
Sub-Total TP Signature Projects	\$329	\$0	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		12	
Parks & Cameras			
Landscape & Lighting		65	
Signs, Infrastructure & Lighting		20	
Sub-Total Capital Projects	\$0	97	\$0
Total TP Signature & Standard Capital Projects		\$97	\$0

**Capital Projects Signature Projects
2022-23 Through March 31, 2023**

Tampa Palms Signature Projects (BB Downs)	Current Projects	Spent A/O 3/31/2023	Pending Commitments
Consulting Services			
Restoration Designs	9,850		
Survey & Staking & MOT	400		
<i>Sub Total</i>	<u>10,250</u>		
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)	20,000		
<i>Sub Total</i>	<u>20,000</u>		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	77,513		
Area 2 Phase II	0		
Area 2 Landscape (TP Blvd & Amberly Phase II)	0		
Area 2 Pond Landscape & Wayfinding	50,000		
<i>Sub Total</i>	<u>127,513</u>		
Area 2 Pond			
Littoral Plantings & Noxious Removal			
<i>Sub Total</i>			
Bruce B Downs Improvements			
Wall restorations 4 villages + drainage & additional landscape buffer	171,577		
<i>Sub Total</i>	<u>171,577</u>		
Sub-Total Tampa Palms Signature	329,340	\$0	
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
Pump Station Extending Life		12	
Completely Rebuild Area 1 - Back Entry Fountain			
<i>Sub Total</i>	0	12	
Parks & Cameras			
<i>Sub Total</i>		0	-
Landscape & Lighting			
Area 1 Entry			
Major Landscape (> 5 Years)		55	
New Fountain Manchester		10	
<i>Sub Total</i>	-	65	-
Signs, Infrastructure & Lighting			
Drainage Easement Reconstruction			
Replacement Fountains (4)	40,000		
Speed Limits Sign(s) & Park Signs			
Walls - Reserve & Sanctuary		20	
<i>Sub Total</i>		20	
Sub-Total Normal Capital Projects	\$0	\$97	
Total TP Signature & Standard Capital Projects		\$97	

Tampa Palms Community Development District
Check Register - New Operating Account (Oct 2022)
FY2023

Date	Check No	Vendor Name	Description	Deposit	Disbursement	New Oper Acct Balance
02/28/2023				519,521.46	479,623.55	93,904.12
3/31/2023	620	CITY OF TAMPA UTILITIES	Water payments Mar bank stmt		2,724.70	91,179.42
3/31/2023	621	South State Bank	Paper statement fee		2.00	91,177.42
3/2/2023	1286	A & A DEVELOPMENT, INC	Down pmt		20,000.00	71,177.42
3/2/2023	1287	ADVANCED ENERGY SOLUTIONS	Reserve-chk center fountain		542.72	70,634.70
3/2/2023	1288	CLEAN SWEEP SUPPLY COMPANY	Janitorial supplies - mutli surface spray, paper towel,		93.90	70,540.80
3/2/2023	1289	FEDEX	Shipping		14.60	70,526.20
3/2/2023	1290	FRONTIER COMMUNICATIONS	Act # 81397739330707895 - Billing date 2/16/23		319.52	70,206.68
3/2/2023	1291	REPUBLIC SERVICES 696	Solid Waste pick up - service (3/1-3/31)		750.00	69,456.68
3/2/2023	1292	Zeno Office Solutions, Inc.	Copier Lease		76.20	69,380.48
3/6/2023	1293	VOID	VOID			69,380.48
3/7/2023	1294	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	69,304.71
3/7/2023	1295	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	69,228.94
3/7/2023	1296	FLORIDA FOUNTAIN MAINTENANCE, INC.	March 2023 Maint-Reserve		550.00	68,678.94
3/7/2023	1297	FEDEX	Shipping		14.45	68,664.49
3/7/2023	1298	FLORIDA FOUNTAIN MAINTENANCE, INC.	march 2023 Maint-Turnbury		180.00	68,484.49
3/7/2023	1299	FRONTIER COMMUNICATIONS	Act # 81355802910720065 - Billing date 3/1/23		199.54	68,284.95
3/7/2023	1300	SECURITAS SECURITY SERVICES USA, INC.	2/1-2/28/23 - Security		5,275.29	63,009.66
3/7/2023	1301	SiteOne Landscape Supply	Bulk alabama white #5 deco		2,275.00	60,734.66
3/7/2023	1302	SOLITUDE LAKE MANAGEMENT	annual maint-march 2023		285.00	60,449.66
3/7/2023	1303	ABM Landscape & Turf Services			137,623.96	(77,174.30)
3/14/2023	1304	Donald O'Neal	3-8-23 BOS MTG		200.00	(77,374.30)
3/14/2023	1305	Tracey Falkowitz	3-8-23 BOS MTG		200.00	(77,574.30)
3/14/2023	1306	Richard Diaz	3-8-23 BOS MTG		200.00	(77,774.30)
3/14/2023	1307	Eugene R. Field	03-08-23 BOS MTG		200.00	(77,974.30)
3/15/2023	1308	ADB Landscaping Materials, Inc.	Landscape Maintenance - Replacements		3,026.25	(81,000.55)
3/15/2023	1309	ADVANCED ENERGY SOLUTIONS	Huntinton-replaced lights that were borke & covered with 6"pvc pipe		276.65	(81,277.20)
3/15/2023	1310	American AED	Phillips Heartstart Onsite Adult Smart Pads/Electrod Pads Infant-Child		190.00	(81,467.20)
3/15/2023	1311	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	(81,542.97)
3/15/2023	1312	CINTAS	cabinet organizer, check exp dates, medicine		38.03	(81,581.00)
3/15/2023	1313	EI SECURITY, INC.	Monitoring - 4/1-6/30/23		89.85	(81,670.85)
3/15/2023	1314	IRON MOUNTAIN	Information storage Service - 1/25-2/21/23		472.40	(82,143.25)
3/15/2023	1315	Lowe's Business Acct/ SYNCB	Office Supplies-statement closing 3/2/23		598.87	(82,742.12)
3/15/2023	1316	FR LLC Mulch & Soil	pine brk mini		3,391.00	(86,133.12)
3/15/2023	1317	FR LLC Mulch & Soil	pine brk mini		3,391.00	(89,524.12)
3/15/2023	1318	TECO	Summary Bill		8,124.07	(97,648.19)
3/15/2023	1319	TERMINIX	Pest Control: 2/1/23		77.00	(97,725.19)
3/15/2023	1320	TERMINIX	Pest Control: 2/1/23		122.00	(97,847.19)
3/15/2023	1321	TERMINIX	Pest Control: 3/1/23		80.90	(97,928.09)
3/23/2023	1322	DOUGLAS CLEANING SERVICE	Feb 2023 Cleaning Service		1,520.00	(99,448.09)
3/23/2023	1323	M Wilson Consulting	FY 2022-23		9,625.00	(109,073.09)
3/24/2023	1324	CLEAN SWEEP SUPPLY COMPANY	Janitorial supplies - deep cleaning multi surface spray		49.25	(109,122.34)
3/24/2023	1325	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections		300.00	(109,422.34)
3/24/2023	1326	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	(109,498.11)
3/24/2023	1327	FRONTIER COMMUNICATIONS	Act #81397739330707895 - Billing date 3/16/23		428.64	(109,926.75)
3/24/2023	1328	OLM, INC.	inspections --March 2023		1,575.00	(111,501.75)
3/24/2023	1329	WESCO TURF, INC	Irrigation Parts		774.03	(112,275.78)
3/24/2023	1330	Pinwheel Nursery	merigold antigua orange/yellow, blue salvia, installation		13,036.08	(125,311.86)
3/31/2023	1331	CINTAS	Safety supplies - Active scraper, Urinal mat, Logo mat, safety mat		75.77	(125,387.63)
3/31/2023	1332	FEDEX	Shipping		14.54	(125,402.17)
3/31/2023	1333	FLORIDA FOUNTAIN MAINTENANCE, INC.	repair center fountain		1,350.00	(126,752.17)
3/31/2023	1334	REPUBLIC SERVICES 696	Solid Waste pick up - service (4/1-4/30/23)		750.00	(127,502.17)
3/31/2023	1335	TAMPA PALMS OWNERS ASSOCIATION	Hampton Park- Attendant payroll		13,526.33	(141,028.50)
3/31/2023	1336	Zeno Office Solutions, Inc.	Copier Lease		19.52	(141,048.02)
3/10/2023	031023ACH	Engage PEO	Period 02/20-3/5/23		2,948.28	(143,996.30)
3/24/2023	032423ACH	Engage PEO	Period 03/06-3/19/23		2,948.27	(146,944.57)
3/6/2023			Funds Transfer			(146,944.57)
3/6/2023			Funds Transfer	200,000.00		53,055.43
3/20/2023			Deposit	56.62		53,112.05
3/20/2023			Deposit	28.19		53,140.24
3/20/2023			Deposit	13.12		53,153.36
3/20/2023			Deposit	227.31		53,380.67
3/20/2023			Deposit	300.00		53,680.67
03/31/2023				200,625.24	240,848.69	53,680.67

Focus For 2022-23

Re-Presented May, 2023

The Tampa Palms CDD is a unit of State of Florida special-purpose government with limited boundaries and is distinct in both form and function from general purpose government entities including but not limited to the City of Tampa, Hillsborough County etc.



The TP CDD authority is laser-focused and limited in attention to the properties owned by the CDD or shared with the City of Tampa. (Example TP Blvd medians)

- The CDD has no enforcement powers
- The CDD's public funds cannot be spent on private property
- CDD attention and activity is limited to that which occurs within its boundaries.

The majority of the CDD budget addresses community aesthetics - making residents proud of their homes. Tampa Palms defines the standard of care as that which is observed from a vehicle at 35 mph

Specific considerations for Fiscal Year 2022-23 A/O May, 2023

	Next Steps	Timing
Tampa Palms Blvd Restoration		
(1) Hold Balance of Signature	Repaving Impacts	Mid-2023
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	May Update
(2) Possible DRI Changes	Monitor w/ City and CDD Counsel	On-going
(3) Repaving Tampa Palms Blvd	Timing and Risk Management	Review Monthly
(3) Bike Path Improvements	Inventory Areas of Significant Danger	Review W/ City
Monitor Issues Impacting Tampa Palms		
(1) Monitor Inflation Impacts	Update Board	Monthly
(2) Evaluate Investment Options	Chairman to Review With Board	On Going
Impact of Municipal Election Results on Tampa Palms		
(1) Wyndham Area Surveying	Review With Board	May CDD Meeting

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
I. Signature / Boulevard Projects	Deffered Until Further Notice		
II Capital Projects & Restoration Projects			
1) Wayfinding, Walls & Misc. Signs	Deffered Until Further Notice		
a) Report on Signs & Lighting			
b) Wayfinding Lighting	Review Improved Options	Jun	Staff
2) Infrastructure			
a) Kensington	Report to board	May	Staff
b) Wall Improvement Options	Discuss w/ Board	Aug	Staff
III Keeping Tampa Palms Upscale (Landscape)			
1) Assessment YTD Weather Impacts	Report To Board	On Going	Staff
2) Restoration Projects			
a) Cul de Sacs / Replacement Palms	Update	Apl	Staff
b) Monument Lighting Assessment	Update Board	Deffered	Staff
d) Sign Assessment	Update Board	Jul	Staff
3) LED Landscape Lighting	Future Consideration	TBD	Staff

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
<u>IV Park Reviews</u>			
a) Inspections & ADA	Scheduled	Jun	Staff
b) Park Security	Update Board	Jun	Staff
<u>V. Misc and Local Government</u>			
a) Tampa Palms Blvd	Report Schedule To Board	May	Staff
b) Multi-Modal Path Repaving [COT]	Report To Board	Jun	Staff
c) Illegal Construction	Report To Board	May	TPOA Bus Mgr
<u>VI Financial Conditions & Investments</u>			
a) Update Conitions	Report To Board	May	Staff & Chairman

1
2
3 **MINUTES OF MEETING**
4 **TAMPA PALMS**
5 **COMMUNITY DEVELOPMENT DISTRICT**

6 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community
7 Development District was held on Wednesday, April 12, 2023 at 6:00 p.m. at the Compton
8 Park Recreation Building, 16101 Compton Drive, Tampa, Florida.

9
10 **FIRST ORDER OF BUSINESS - Welcome & Roll Call**

11 Mr. Field called the meeting to order.

12 The Board members and staff introduced themselves for the record.

13
14 Present and constituting were:

15 Gene Field	Chairman*
16 Tracy Falkowitz	Supervisor*
17 Richard Diaz	Supervisor*
18 Don Oneal	Supervisor*
19 Mike Gibson	Supervisor (Zoom)

20 * Constituting quorum

21
22 Also present were:

23 Patricia Thibault	Director, Breeze Management
24 Maggie Wilson	Consultant/Resident
25 Warren Dixon	TPOA Business Consultant
26 Brian Koerber	Community Director

27
28 Mr. Field established that a quorum of the Board was present.
29

30 **Pledge of Allegiance**

31 Mr. Oneal led the recitation of the Pledge of Allegiance.
32

33 **SECOND ORDER OF BUSINESS- Public Comments**

34 Mr. Dixon reported on the progress with the illegal construction and discussed the legal
35 issues surrounding the proceedings due to certain missed filing dates with the HC EPCby the
36 defendant's counsel.
37

38 **THIRD ORDER OF BUSINESS – Supervisor Comments**

39 Mr. Diaz noted that the road work was coming along and was great.

40 Ms. Falkowitz reported the summer camps being offered by the City of Tampa.

41 Mr. Oneal spoke about the schedule [or not] for Area 2 restorations.

1 **FOURTH ORDER OF BUSINESS – CDD Focus For 2023.**

2 Mr. Field discussed the CDD Focus for FY 2022-23 which includes those items of
3 strategic emphasis for the organization.

4
5 **FIFTH ORDER OF BUSINESS – Approval of Minutes**

6
7 On MOTION by Mr. Diaz, SECONDED by Mr. Oneal WITH ALL IN FAVOR, the Board
8 approved the Minutes of the March 8, 2023 Board Meeting.

9
10 **SIXTH ORDER OF BUSINESS - Approval of District Disbursements**

11 Gene Field noted that the checks had been reviewed for consistency and the missing
12 checks appropriately reported as void.

13
14 On MOTION by Ms. Falkowitz SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board
15 approved the Disbursements for the month ending February 28, 2023 in the amount of
16 \$251,580.50.

17
18 **SEVENTH ORDER OF BUSINESS - Consultant Reports**

19
20 **◆ Neighborhood Updates**

21 Ms. Wilson reviewed the community look, noting that there
22 has been no rain in more than eight weeks. The Spring annuals are
23 in place and are doing well.

24 The ponds are dropping in level and are difficult to treat for
25 algae and grasses.



1 Ms, Wilson reported on the results of the OLM inspection
2 that occurred earlier in the week. It was a 93.5.

3
4 Ms. Wilson discussed the design of the Tampa Palms
5 landscape, not estate or resort and against what benchmarks and in
6 what order the landscape is rated.

7
8 Ms. Wilson discussed the on-going improvements and noted
9 that for additional Spring color at both main entries the caladiums
10 will soon be planted. There are also minor improvements to the
11 bollards at the entry to Oak Park which have deteriorated in
12 appearance.

13
14 Ms. Wilson reported as to the results of the heavy cutbacks
15 That were required along Wareham and Fairchild in order to meet
16 the requirements of the power companies. There were concerns that
17 they shrubs would not come back but the good news is that
18 everything is restoring well.

19
20 ♦ **FCC Licensing**

21 Ms. Wilson reported on the renewal of the FCC license that
22 is necessary to operate the radio-controlled irrigation system. The
23 tower is located at the CDD office and the thirty-five controllers are
24 spread across the property. Four frequencies are in use.

25
26 ♦ **Park Updates**

27 Ms. Wilson discussed the park use and noted among other
28 things that family oriented use, particularly at Amberly Park is on the
29 rise and the parks have never been more in use.

30
31 The streamlining of the park personnel is working without a glitch
32 and appears to be coming into more standard budget levels.
33

....Around The Neighborhood
A Word About Inspections

OLM Monthly Inspections

- April "Score" (93.5 %)
- Tampa Palms Landscape
 - View From A Vehicle
 - Not Resort or Estate
 - Areas Prioritized

Around the Neighborhoods
On-Going Efforts

- Entry Caladiums
 - Spring/Summer Color
 - Both Entries
- Oak Park Review
 - Dangerous Fire "Pits"
 - Paint Lumpy Posts

Around the Neighborhoods
Power Corridor Areas

- Heavy Cutbacks
 - Connected Neighbors
 - Power Company Req
- Coming Back Strong
- Important For Residents
 - Noise Abatement
 - View

Irrigation System
FCC Registration

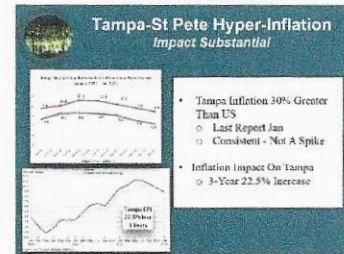
- Large Distributed System
 - Radio Controlled
 - Tower at CDD Office
- Connects to 35 Controllers
 - FCC Frequencies Reserved
 - Four Frequencies
 - Five Mile Radius
 - 10 Year Permit Reissued

Park Notes

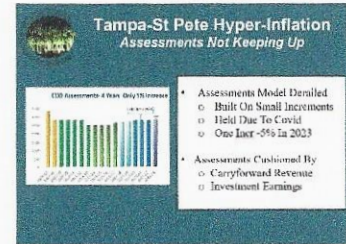
- Parks Heavily Used
 - Tennis & Basketball Courts
 - Pavilions & Restrooms
 - Playgrounds
- Owner & Asset Protection \$\$\$
 - Cost-Effective Changes
 - Working

1 ♦ **Current Economic Conditions**

2 Ms. Wilson reviewed with the board members the current
3 state of economic affairs for the Tampa area. She noted in
4 particular the continued price increases in the Tampa area [7.7%
5 vs 5.0% US], despite certain improvements in the CPI.



6 Mr. Field reviewed the extent to which assessments are not
7 keeping up with the cost to provide the services expected by the
8 residents. There was general discussion among the board members
9 as to the fact that for many owners their home is their greatest assets
10 and the depend on Tampa Palms to remain upscale and competitive
11 to preserve the value of their properties.



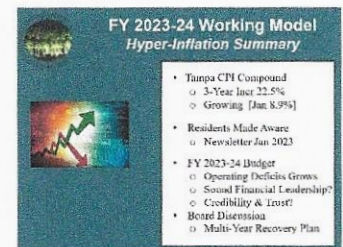
12 Mr. Field also reviewed the insured brokered CDs that had been used to achieve some
13 additional revenue and the fact that some of those options were diminishing in availability.

15 Ms. Wilson revisited the slight increase of 5% that had been
16 discussed last month for 2023-24 and it was pointed out that even
17 with anticipation of modest additional revenue from investments at
18 5% a full \$120,000 would be required in 2024.

GENERAL OPERATIONS	2022		2023		2024		2024 Over 2023	2024 Over 2022
	Actual	Var	Actual	Var	Actual	Var		
Revenue	2,200	1,100	2,300	1,200	2,400	1,100	200	200
Expenses	1,500	1,000	1,600	1,100	1,700	1,000	100	100
Net Income	700	100	700	100	700	100	100	100
Operating Expenses	1,200	800	1,300	900	1,400	1,000	200	200
Capital Expenses	300	200	300	200	300	300	100	100
Total Annual Expenses	1,500	1,000	1,600	1,100	1,700	1,300	300	300
Annual Revenue (Budget)	2,200	1,100	2,300	1,200	2,400	1,100	200	200
Annual Expenses (Budget)	1,500	1,000	1,600	1,100	1,700	1,300	300	300
Annual Revenue (Actual)	2,200	1,100	2,300	1,200	2,400	1,100	200	200
Annual Expenses (Actual)	1,500	1,000	1,600	1,100	1,700	1,300	300	300
ST Annual Revenue - Revenue	\$2,200	\$1,100	\$2,300	\$1,200	\$2,400	\$1,100	\$200	\$200

21 Mr. Oneal reviewed staff the steps that have been taken to manage inflationary effects,
22 including deferral of capital projects that will not negatively impact the value of the
23 community.

24 Ms. Falkowitz discussed with the members the options for
25 a slightly higher increase, and after reviewing preliminary data
26 available from staff, Mr. Oneal suggested 8% as an increase. There
27 was substantial discussion among the board members there was
28 consensus that 8% would buffer the owners and begin to stop the
29 drain on the reserve funds.



30 The matter will be reconsidered at the May CDD meeting, at which time the date for
31 the budget hearing will be set.

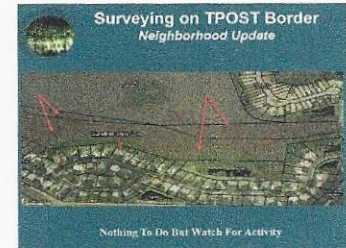
1 ♦ **Tampa Palms Blvd**

2 Ms. Wilson reviewed the progress on the Tampa Palms
3 Blvd project and mentioned that it was moving along quite
4 smoothly. There are a number of phases left including finishing the
5 speed bumps, sign installation and the pedestrian flashing lights.



7 ♦ **Tampa Palms Blvd**

8 Ms. Wilson reported that there has been surveying of strips
9 of land adjacent to Tampa Palms in TPOST 3. The surveyors told
10 residents that the work was being done for apartments.
11 The City says that the lands is not developable and that there are no
12 pending permits. Tampa Palms will have to be vigilant.



15 ♦ **Additional Advanced Board Package Materials:**

16 Information regarding financial reports were included in the Advance Board package;
17 copy of which is attached hereto and made a part of the public record.

19 **EIGHTH ORDER OF BUSINESS – Other Matters**

20 There being none, the next item followed.

22 **NINTH ORDER OF BUSINESS – Public Comments**

23 There being none, the next item followed.

25 **TENTH ORDER OF BUSINESS - Supervisor Comments**

26 There being none, the next item followed.

28 **ELEVENTH ORDER OF BUSINESS - Adjournment**

29 There being no further business,

30 On MOTION by Ms. Falkowitz SECODED by Mr. Oneal ALL IN FAVOR, the meeting was
31 adjourned.

1 **These minutes were done in summation format, not verbatim.*

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

6 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a**
7 **publicly noticed meeting held on April 12, 2023.**

8

9

10 **Signature**

Signature

11

12 Patricia Thibault

Gene Field

13 **Printed Name**

Printed Name

14 **Title:**

Title:

15 **Secretary**

Vice Chairperson

16 **District Manager**

Chairperson

..... Community Appearance

The portion of the CDD mission regarding *protection and maintenance of CDD assets* translates directly into the appearance of the community.



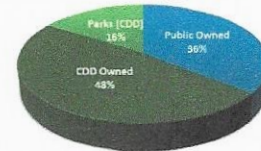
The appearance of Tampa Palms is crucial during this time of social and economic upheaval, as community appearance is both reassuring and confirming to many that at least some elements of life are functioning in what is an almost normal fashion.

It is also contributory to property value commiserate with the fees paid by the owners. Paul Woods, the OLM inspector, has said several times “this landscape is creating a normal in the absence of almost anything else being normal”.

Tampa Palms is a unique community and the manner in which it addresses appearance is quite different from the planned communities in the New Tampa and even the Tampa Bay area.

- Tampa Palms is an old community; it is the oldest CDD in Hillsborough County [1982]. Of the 105 CDDs in Hills County, 89 were created on or after the year 2000.
- At least 36% of the landscape care provided along the boulevards is for property owned by others, principally the City of Tampa. For example, the entire Area 2 entry median in front of City Plaza from BB Downs [including the monument] to Amberly Dr. is City of Tampa right of way.

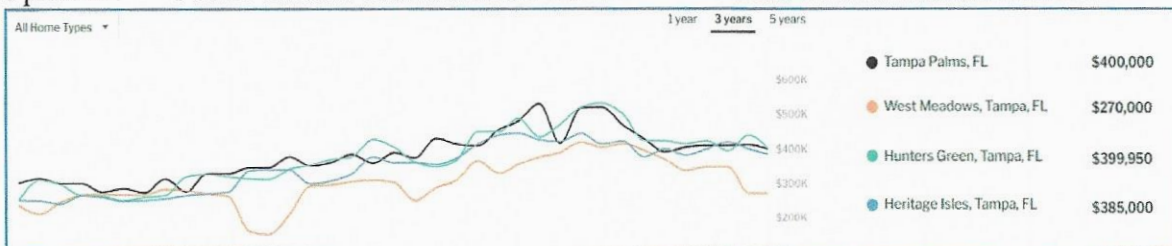
Tampa Palms Landscape & Shrub Maintenance



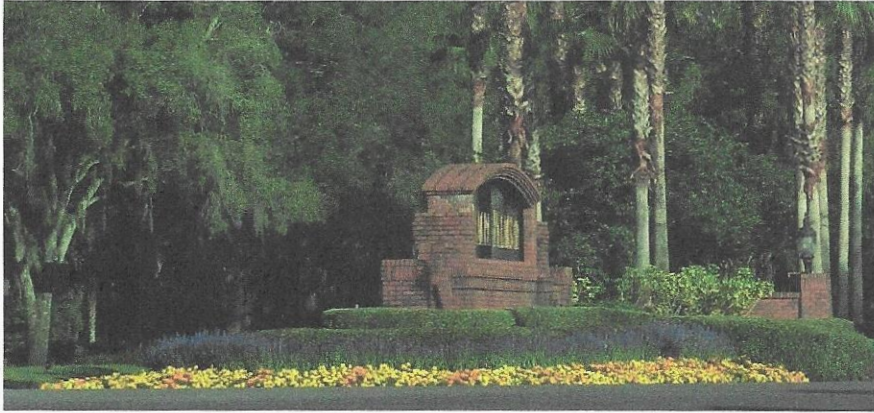
Following are the maintenance maps showing the areas maintained that belong to others (dark yellow, the light yellow is the power corridor and not part of Tampa Palms).

- The CDD assessments are apportioned according to benefit received and are applied to each type of ownership, including the commercial interests which pay 36% of the total assessments.
 - The owner-occupied residences [64% of assessments]
 - The commercial owners [36% of assessments]
 - Retail and professional organizations [14%]
 - Apartment complexes [22%]
- The maintenance includes monthly inspection to make certain proper contract performance. This is performed by OLM Inc. (<http://olminc.com/our-services-cdd.php>). If in any month ABM were to fail, there is a 25% performance penalty. [A cure period is provided by the CDD].

Tampa Palms remains competitive, more than is even shown by this chart. Below is the average sale price for all home types as of Mar 2023 from MLS. What is not immediately obvious is that Tampa Palms average sales price includes sales of small condominium units which the other communities do not have such.



The May Report



The Spring annual plantings and contrasting deep green shrubs and turf at the main entries continue to provide a bright welcoming array for both the Tampa Palms residents and guests.

They are also an attractive signpost for those who pass by Tampa Palms on Bruce B Downs, even as they cruise by at 55 MPH, or at night.

The May OLM inspection took place earlier this week with a resulting 95% rating; in part this is an outside confirmation that the property continues to provide the upscale appearance that the residents of Tampa Palms expect.

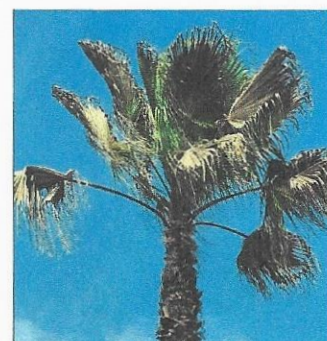


Diligence and focus on the part of ABM has kept the landscape in reasonable condition despite record breaking heat, no rain and roadway construction.

Critical Palm Issue

It appears that some type of disease has infected the Area 1 main entry Washingtonian palms. This is very alarming as the Washingtonian palms are a signature element for Tampa Palms and no other palm has the scale to be used in their place.

While the symptoms are not terribly obvious at this time, Joe Laird was quick to notice something amiss and he immediately had the tree crew remove the center frond and examine both the frond and the tree "head" from one of the symptomatic trees for palm bores. There was no evidence of any bore damage, or any insect damage of any kind.



What ever the disease is, and fusarium is suspected, it operates fast. In less than a week it has progressed in one palm and there are signs that two others may be involved.

The plans at this time are to:

- Remove the badly damaged palm and send tissue samples to several labs for review
- Drench the crowns and soils of the remaining palms with a potent fungicide, Heritage.



The Final Fertilization Until Fall... Maybe

This month ABM may place the last fertilizer that can be applied until October. There is some evidence that the State of Fla may lift all fertilizer bans as "note" was placed into the budget without vote or debate that removes local (county) ability to reduce use of nitrogen and phosphate products during the rainy season.

FERTILIZER BAN



This will mean little to Tampa Palms except the more intense pond weed and algae growth in the summer which is difficult to effectively treat.

New Annuals Coming First of June

The summer annuals should be arriving early and removal of the marigolds will commence two weeks prior to arrival to provide time to condition the beds.

Coleus will be used for all entries. Coleus are used in the summer and early fall because they are a heat-tolerant, durable annual plant which has very few disease and insect problems. Many varieties of coleus have been developed precisely for the direct sun. Sometimes the plants will appear to flag slightly at the end of the day but they recover overnight, especially with irrigation.



The colors and types planned are to the left but the exact varieties that will be used have not yet been determined.

The final decision will be based on plant maturity the week before they are needed.

Hurricane Ian and the other storms trounced the massive greenhouses used for started plants from which the final growers receive their sprouts. They are mostly back in business but production is late.

Pond Appearances End of Spring

All ponds within the CDD are dropping in level, many significantly. While this is not a totally unusual this time of year as rainfall is normally low, this year the temperatures have been rather high which in turn increases the evaporation.



Those stormwater ponds that are small or shallow are the most noticeable. For the most part these are the ponds along side roads and not as noticeable to the general public.

As of now, the water has not fallen so low as to force shut-down of any fountains. The two fountains most vulnerable to low water problems are the fountain at the entry from TPOST 3 at Wyndham and the Stonington fountain.



Luckily, most of the other ponds along the boulevards and in the parks are relatively large/deep. These are the ponds which are most visible to residents and visitors.

One exception is the rear portion of the Area 1 entry pond which is shallow in some places. This is an irrigation pond and SWFWMD has noted that more is being pumped in than needed for irrigation and requiring pumping reduction. This may affect the fountain.

One aspect of pond maintenance affected by water level is the limited ability to treat noxious weeds. This is most apparent along the Amberly and rear portions of the Area 2 entry pond, where the littoral shelf is very shallow and sand bars are emerging with weeds behind and around them.



It is expensive to provide non-standard care where the pond teams enter the pond in a boat and hand pull the weeds.

It is not only expensive; the results are short-lived as the weeds return almost immediately.

If SWFWMD allows it, triploid carp will be added to the pond so that the little weed eaters can attack the growth.

Fortunately, the front of the pond, even though the bank areas also display the major low water levels, was designed in a manner that is not visible from Bruce B Downs.

The pool area is deep, the fountain is large and the slight berm in front of the pond hides the growth at the rear.



Kensington Wall Restoration

Phase 1 of the wall reconstruction is proceeding and recently the footers and block were placed allowing



the contractor to close up the area immediately adjacent to the owner of the home inside Kensington. The next steps for this area is the placement of the brick.

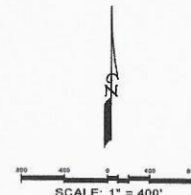
As with all projects these days, there were some wrinkles, including late deliveries of block and brick but the contractor moved ahead some materials scheduled for another community. (shhh)

TAMPA PALMS AREA 1

CDD MAINTENANCE EXHIBIT

LEGEND

- MAINTAINED AND OWNED
- MAINTAINED WITH EASEMENT
- MAINTAINED NOT OWNED NO EASEMENT
- NOT MAINTAINED - EASEMENT
- NOT MAINTAINED - OWNED
- OWNED - SUBJECT TO CONSERVATION EASEMENT
- OWNED BY SUNSHINE STATE CONSERVATION LLC
- OWNED BY TAMPA PALMS OWNERS ASSOCIATION (TPOA) IRRIGATION PROVIDED BY CDD
- DRAINAGE PONDS



PREPARED: DECEMBER 14, 1999
 UPDATED: MARCH 11, 2010

Note: This is an Illustrative Site Plan.
 Refer to Record Documents for
 Detailed Information.

HEIDT
 DESIGN
 5806-B Breckenridge Parkway
 Tampa, Florida 33610
 Office: 813-253-5311
 Fax: 813-664-7629
 www.HeidtDesign.com

DATE PLOTTED: 02/25/2010 10:00:00 AM
 FILE: TAMPALMSPALMAREA1.DWG

TAMPA PALMS AREA 2

CDD MAINTENANCE EXHIBIT

LEGEND

- MAINTAINED AND OWNED
- MAINTAINED WITH EASEMENT
- MAINTAINED NOT OWNED
NO EASEMENT
- NOT MAINTAINED - EASEMENT
- NOT MAINTAINED - OWNED
- OWNED - SUBJECT TO
CONSERVATION EASEMENT
- OWNED BY ELAPP
- OWNED BY TAMPA PALMS
OWNERS ASSOCIATION (TPOA)
- DRAINAGE PONDS
- IRRIGATION PROVIDED BY
CDD



PREPARED: DECEMBER 14, 1999
 UPDATED: MARCH 11, 2010

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**HEIDT
 DESIGN**
 5906-B Brockenridge Parkway
 Tampa, Florida 33610
 Office: 813-233-5311
 Fax: 813-664-7025
 www.HeidtDesign.com

2010-10-20-004
 THE TAMPALMSPALMS.COM/REGULATIONS

TAMPA PALMS AREA 2

CDD MAINTENANCE EXHIBIT

LEGEND

- MAINTAINED AND OWNED
- MAINTAINED WITH EASEMENT
- MAINTAINED NOT OWNED NO EASEMENT
- NOT MAINTAINED - EASEMENT
- NOT MAINTAINED - OWNED
- OWNED - SUBJECT TO CONSERVATION EASEMENT
- OWNED BY ELAPP
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Financial Conditions / Cash Management

The economy, though resilient, continues to display an inflation that is enduring longer than economists expected only a few months ago, and as a result of that many expect the Federal Reserve will keep interest rates high for longer, according to The Wall Street Journal's latest survey of economists.

Echoing that sentiment, the President of the NY Fed [and a voting member of the FOMC] stated last week *"In conclusion, inflation is still too high, and we will use our monetary policy tools to restore price stability. I am confident that we will attain and maintain a sufficiently restrictive stance to bring inflation down to our long-run goal."*

Uncharted waters, without a doubt.

One thing is certain that is in order not to drain down the absolutely necessary reserves of the CDD and open the community to special assessments, managing expenses and enhancing income opportunities are an absolute necessity to stave off the effects of inflation.

This board has approved the investment of reserved funds in fully insured financial instruments [US Treasuries and brokered CDs] and that undertaking has been most successful. The chairman's financial acumen and ability to navigate these difficult waters is producing revenue for the CDD in FY 2023 that will result in investment income by 9/30/23 in the amount of \$109 K.

Following is a list of the current investment instruments, with the maturity dates and the amounts of interest for your review. Note: the instruments that matured in 2022 are not listed, but the interest income is displayed at the top of the list. There are a number of securities that matured in April, 2023 and the investment income will be stated when the April financials are issued in June.

FY 2022-23 Investment Schedule

April 2023

Issued	Cusip	Maturity	Principal	Interest	Interest	Total	Proceeds
By	Number	Date	(\$)	Rate	(\$)	Proceeds (\$)	Due
Interest Proceeds Red'd C/Y 2022 Tsf 4/10/23					\$13,040.00		
Web Bank	947547SS5	4/10/2023	240,000	4.50%	2,367.12	242,367	4/10/2023
Ally Bank	02007GH97	4/12/2023	240,000	4.00%	2,396.71	242,397	4/12/2023
US Treasury	912796CU1	4/18/2023	518,000		6,110.38	526,000	4/18/2023
			998,000		10,874.21	1,010,763.83	
One Year	Maturing						
CDs	Jun-23						
							Long Term
Discover Bank	254673F84	6/7/2023	244000	2.00	4,880	248,880	6/7/2023
BMO Harris Bank	05600XFT2	6/9/2023	244000	2.05	5,002	249,002	6/9/2023
Signature Bank	82669GCP7	6/9/2023	244000	1.95	4,758	248,758	6/9/2023
Beal Bank Plano	07371A3A9	6/14/2023	244000	2.02	5,002	249,002	6/14/2023
Beal Bank LV	07371C613	6/14/2023	244000	2.15	5,246	249,246	6/14/2023
Bershire Bank	084601XS7	6/16/2023	244000	2.00	4,880	248,880	6/16/2023
			\$1,464,000.00		29,768	\$1,493,768.00	
Five/Six	Maturing						
Month	June/July						
							Operating
HTLF Bank	40442NAZ4	6/20/2023	239,000	4.35	4,332	243,332	6/20/23
Key Bank	493065H66	7/13/2023	239,000	4.45	5,318	244,318	7/13/23
United Fidelity	910286FR9	7/18/2023	239,000	4.4	5,258	244,258	7/18/23
US Treasury	912796251	7/6/2023	283,000	4.719	6,677	289,677	7/6/23
S/T June/July			\$1,000,000.00		\$21,585.00	\$1,021,585.00	
3 Month	Maturing July						
							Operating
Cathy Bank	149159RY3	7/14/2023	243,000	4.8	2,916	245,916	7/14/23
Kennebek Savings	489265DN5	7/20/2023	243,000	4.85	2,946	242,430	7/20/2023
S/T July 2023			\$486,000		\$5,862	\$491,862	
15 Mth	Maturing Sept 23						
							Long Term
Goldman Sacs	38150VBW8	9/8/2023	\$244,000	2.25%	\$6,862	\$250,862	9/8/2023
							Operating
	Maturing Sept 23						
US Treasury	38150VBW8	9/8/2023	\$988,926	2.13%	\$21,074	\$1,010,000	9/8/2023
Total Investment Earnings, FY 2022-23					\$109,065.21		

Tampa Palms CDD Fund Accounting

Patricia Thibault brought to our attention a note in the Auditor's report from last year regarding the financial statements and the governmental funds reporting of either non spendable or restricted fund balances that represent amounts that are not available for appropriation.

The auditors referenced the fact that the Governmental Accounting Standards Board (GASB) had issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, which changed the terminology used for fund balance reporting on balance sheets of Governmental Funds such as the CDD.

This change can easily be incorporated into financial statement of the CDD (balance sheet) issued by Patricia's team each month.

Those funds put aside for specific purposes can be designated as *Committed Funds* on the balance sheet. The Board would make a motion to make that change. Similarly at any time that the Board chose to do so, the *Committed Funds* could be modified, again by motion of the Board.

The funds to be considered as "committed funds" include those found in the monthly summary:

Weather Damage	400
Community-Wide Wall & Monument	100
Pond Improvements	700
1st Qtr Expenses (Amt Not On Bal Sheet)	262
Infrastructure Replacement Contingency	135
TP Signature Projects (unspent)	329
	\$ 1,926

This will in no way changes the availability or use of the funds.

Patricia will explain the details at the meeting and ask for a motion to approve.

Following is the page from the Auditor's Report For 2021 that includes this information.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

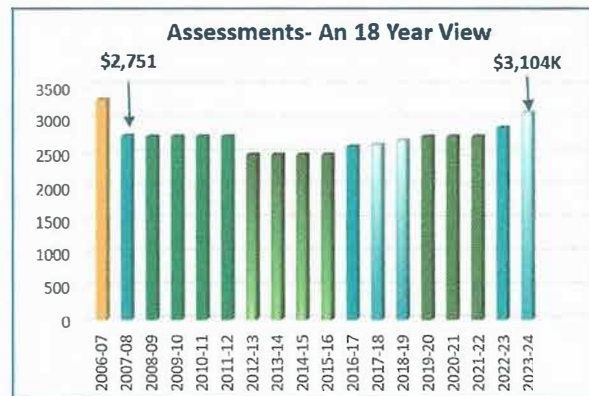
Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

As previously discussed, the financial outlook and the financial strategies that served the CDD for many years, will not serve the constituents in the current environment.

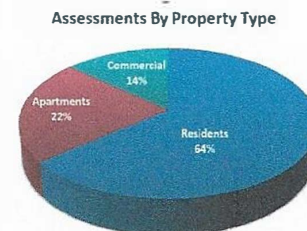
The chart to the right illustrates the modest assessment strategy of the past, as well as, a view to the future that will continue to support Tampa Palms in the manner that residents can rely upon to secure their important investments, their homes and businesses.



In concert with both the adopted mission and direction statements of the Tampa Palms CDD, which direct activity toward mitigation of external influences, the Board has put in place investment strategies that are designed to at least take a bite out of the impact of these challenging financial times. (See Section 6. J).

The Tampa Palms CDD serves owners in two important constituency groups:

1. The owners of residences [64% of assessments]
2. The commercial owners [36% of assessments]
 - o Retail and professional organizations [14%]
 - o Apartment complexes [22%]



The current economic environment positions the CDD in a re-active mode directed to minimizing, as best it can, the uncertainty of these economic times for all stakeholders in Tampa Palms. This matter was reviewed in depth by the board members during the April CDD public meeting.

There was board consensus at the April 2023 meeting that a modest increase in assessment of 8% should be proposed for FY 2023-24. This increase will be backed up by continued focus on investment revenue. Further non-essential capital projects are paused to relieve budget stress.

During the May 2023 meeting the board will approve a proposed budget for FY 2023-24 and set the date of the budget hearing.

The proposed budget follows for examination, along with the assessments based on the 8% increase. The assessments are presented as background information and are not approved per se at this meeting.

Resolution 2023-4 is presented for board approval. This formally sets the date of the Budget Hearing as July 12th, 2023.

The CDD cannot increase the assessments during the July Budget Hearing, from the level approved and submitted in May but it can lower assessments.

**TAMPA PALMS CDD
PROPOSED BUDGET SUMMARY FY 2023-24**

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-24 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) S 2022-23 Budge
I. ANNUAL OPERATIONS					
Revenue (\$000)					
Total Assessments	\$2,874	\$2,874	\$3,104	\$230	8%
Net Assessments	2,759	2,759	2,980	230	8%
Misc	2	3	2	0	0%
Interest Income	20	109	60	40	200%
Excess Fees	0	0	0	0	0%
Unallocated Carryover	140	23	83	-57	-41%
Revenue Total	\$2,921	\$2,895	\$3,124	\$204	7%
Expenses					
Normal Expenses	2,442	2,409	2,614	172	7%
Project Driven	478	486	511	32	5%
Total Annual Expenses	\$2,921	\$2,895	\$3,124	\$204	7%
Annual Excess Revenue (Deficit)	\$0	\$0	\$0		
II. FUNDS RESERVED					
Reserves Required					
Weather Reserve	-400.00	-400.00	-400.00		
1st Quarter Operations	-730.00	-730.00	-730.14		
Community-Wide Walls	-200.00	-200.00	-200.00		
Pond Restorations	-700.00	-700.00	-700.00		
Balance of Signature	-329.00	-329.00	-329.00		
Infrastructure & Other Contingency	-135.00	-135.00	-135.00		
S/T Annual Retainage- Reserves	\$2,494	\$2,494	\$2,494		

III FUND BALANCE DETAILS

	Current Year FY 2022-23 Adopted	Current Year FY 2022-23 Outlook	Next FY FY 2023-24 Proposed
(\$000)			
Multi-Year Fund Balance			
Beginning	4,410	4,410	4,387
Less Carryforward Moved To Budget	(140)	(23)	(53)
FY Ending Revenue (Deficit)	0	0	0
Ending Fund Balance*	4,270	4,387	4,334
Excess After Reserved Funds	\$1,776	\$1,893	\$1,840

**TAMPA PALMS CDD
PROPOSED BUDGET DETAIL FY 2023-24**

Revised April 5, 2023



	Current Year FY 2022-23 Adopted	Outlook FY 2022-23 Outlook	Next FY FY 2023-24 Proposed	Year Over Year Comparison	
				\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget
Assessment Increase By Year			8%		
Revenue- All Sources					
Assessments Non-Advalorem	\$2,874,474	\$2,874,474	\$3,104,432	\$229,958	8%
Early Payment Discount	-\$114,979	-\$114,979	-\$124,177	-\$9,198	8%
Net Assessments	\$2,759,495	\$2,759,495	\$2,980,255	\$220,760	8%
Interest Income	\$20,000	\$109,000	\$60,000	\$40,000	200%
Excess Fees	\$0		\$0	\$0	0%
Misc Revenue	\$1,500	\$3,000	\$1,500	\$0	0%
Carry Forward Revenue	\$139,584	\$23,420	\$82,729	-\$56,855	-41%
Total	\$2,920,579	\$2,894,915	\$3,124,484	\$203,905	7%

Expenditures

Administrative Expenditures

ADMINISTRATIVE:

SUPERVISORS COMPENSATION	11,000	10200	11,000	\$0	0%
MANAGEMENT SERVICES	70,098	73,248	68,000	-\$2,098	-3%
FUTA/SUTA/WKM/BENEFITS	5,824	5,640	5,824	\$0	0%
FICA	6,624	5,700	6,624	\$0	0%
AUDITING SERVICES	6,600	6,600	6,930	\$330	5%
ASSESSMENT ROLL SERVICES	10,050	20,100	10,050	\$0	0%
TAX COLLECTOR FEES-ASSMTS	56,668	56,668	62,089	\$5,421	10%
LEGAL SERVICES	3,000	4,500	3,500	\$500	17%
MISCELLANEOUS ADMIN.SERVICES	12,360	11,000	12,360	\$0	0%
DIRECTORS & OFFICERS INSURANCE	3,811	3,691	3,800	-\$11	0%
TOTAL ADMINISTRATIVE	186,035	196,747	190,177	\$4,142	2%

PROPOSED BUDGET DETAIL FY 2023-24

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-23 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget

Field/ Operations Services

FIELD MANAGEMENT SERVICES:

DISTRICT STAFF PAYROLL S/T All POS	182,395	170,000	174,966	-\$7,429	-4%
PARK STAFF -LEASING CO-	79,873	70,000	75,227	-\$4,646	-6%
PARK PATROL- SECURITY CO	85,490	115,782	127,360	\$41,870	49%
FIELD MISCELLANEOUS	20,800	20,800	20,800	\$0	0%
TOTAL FIELD MANAGEMENT SERVICE	368,558	376,582	398,353	\$29,795	8%

GENERAL OVERHEAD:

P & L INSURANCE	16,500	14,698	16,500	\$0	0%
INFORMATION SYSTEMS (TELEPHONE)	26,095	15,000	15,750	-\$10,345	-40%
WATER-UTILITY	44,000	48,000	54,212	\$10,212	23%
REFUSE REMOVAL (SOLID WASTE)	20,330	10,500	11,000	-\$9,330	-46%
ELECTRICITY	\$147,000	\$136,295	\$156,436	\$9,436	6%
STORMWATER FEE	3,041	3,041	3,041	\$0	0%
MISC. FIELD SERVICES	13,000	13,000	13,000	\$0	0%
TOTAL GENERAL OVERHEAD	269,966	240,535	269,939	-\$27	0%

LANDSCAPE MAINTENANCE:

LANDSCAPING MANAGEMENT FEE	18,900	18,900	18,900	\$0	0%
LANDSCAPE AND POND MAINTENANCE	1,130,000	1,130,000	1,246,033	\$116,033	10%
LANDSCAPE REPLACEMENT	99,325	99,325	107,271	\$7,946	8%
TOTAL LANDSCAPE MAINTENANCE	1,248,225	1,248,225	1,372,204	\$123,979	10%

LANDSCAPE MTC NEW & ENHANCED

PROPERTY MOWING	79,000	70,000	82,160	\$3,160	4%
COUNTY POND	5,000	4,000	5,250	\$250	5%
NPDES POND PROGRAM	49,409	49,000	52,953	\$3,544	7%
TOTAL LANDSCAPE MTC : NEW	133,409	123,000	140,363	\$6,954	5%

FACILITY MAINTENANCE:

IRRIGATION MAINTENANCE	111,059	115,000	123,885	\$12,826	12%
R&M FOUNTAIN	28,175	26,000	28,254	\$79	0%

PROPOSED BUDGET DETAIL FY 2023-24

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2022-23 Adopted	FY 2022-23 Outlook	FY 2023-23 Proposed	\$ Incr (DCR) VS 2022-23 Budget	% Incr (DCR) VS 2022-23 Budget
FACILITY MAINTENANCE	93,870	80,000	87,510	-\$6,360	-7%
JANITORIAL/SUPPLIES	2,855	2,800	3,028	\$173	6%
TOTAL FACILITY MAINTENANCE	235,959	223,800	242,677	\$6,718	3%
Total Normal Operations	2,442,152	2,408,888	2,613,712	\$171,560	7%
Project Driven Expenses					
Renewal and Replacement & Deferred M	218,400	226,000	235,872	\$17,472	8%
NPDES / Clean Water / Age Replacement	62,427	62,427	67,421	\$4,994	8%
Capital Projects	197,600	197,600	207,480	\$9,880	5%
Signature 2017	0	0	0	\$0	0%
Total Project Driven	478,427	486,027	510,773	\$32,346	7%
Total Expenses Normal Operations and Project Driven	\$2,920,579	\$2,894,915	\$3,124,485	\$203,906	5%
Total Revenue - All Sources	\$2,920,579	\$2,894,915	\$3,124,484	\$203,905	7%
Excess Revenue	\$0	(\$0)			

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT CDD
PROPOSED FY 2023-24 RESIDENTIAL ASSESSMENTS**

Total Revenue Assessed		FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Increase \$	% Incr	
		\$2,737,595	\$2,737,595	\$2,874,474	\$3,104,432	\$229,958	8.0%	
	Avg Lot Size	Acreage	Units	Per Unit FY 2022-23	Assessment FY 2023-24	Per Unit 2023-24	\$ Incr Vs 2022-23	% Incr FY 2022-23
Single Family Villages								
Asbury	0.4234	47.42	112	1,212.90	146,948	\$1,312	\$99	8%
Ashmont	0.3485	9.06	26	1,035.78	29,121	\$1,120	\$84	8%
Cambridge 1	0.4028	14.50	36	1,164.17	45,332	\$1,259	\$95	8%
Cambridge 2	0.3723	29.78	80	1,092.01	94,479	\$1,181	\$89	8%
Cambridge 3	0.3639	11.28	31	1,072.20	35,945	\$1,160	\$87	8%
Canturbury	0.5185	14.00	27	1,437.76	42,006	\$1,556	\$118	8%
Coventry	0.4137	19.03	46	1,189.98	59,211	\$1,287	\$97	8%
Enclave	0.2611	43.34	166	829.24	148,759	\$896	\$67	8%
Estates at River Park	0.7700	8.47	11	2,032.22	24,202	\$2,200	\$168	8%
Huntington	0.4693	19.71	42	1,321.39	60,044	\$1,430	\$108	8%
Kensington	0.4681	22.00	47	1,318.55	67,048	\$1,427	\$108	8%
Manchester	0.2641	33.80	128	836.28	115,683	\$904	\$67	8%
Nottingham	0.2000	11.40	57	684.85	42,158	\$740	\$55	8%
Palma Vista II	0.0637	5.10	80	362.78	31,240	\$390	\$28	8%
Reserve	0.7651	87.22	114	2,020.60	249,384	\$2,188	\$167	8%
Sanctuary	0.1453	11.48	79	555.58	47,361	\$600	\$44	8%
Sterling Manor	0.1350	13.90	103	531.08	59,013	\$573	\$42	8%
Stonington	0.4615	27.23	59	1,303.04	83,175	\$1,410	\$107	8%
Tremont	0.3691	44.29	120	1,084.53	140,745	\$1,173	\$88	8%
Turnbury Wood	0.7700	3.08	4	2,032.22	8,801	\$2,200	\$168	8%
Wellington	0.2788	20.91	75	871.11	70,615	\$942	\$70	8%
Winstover	0.5446	33.22	61	1,499.39	98,978	\$1,623	\$123	8%
Wyndham	0.2807	49.97	178	875.68	168,474	\$946	\$71	8%
			1682					
Apartments								
5100 LIVE OAKS BLVD LLC	0.0600	46.20	770	354	293,286	\$381	\$27	8%
Mezzo TIC LLC 1-6	0.0597	20.30	340	353	129,247	\$380	\$27	8%
Henley [29SC TAMPA OWNER LLC	0.0729	23	315	384	130,409	\$414	\$30	8%
			1425					
Remote Site Apartments								
BCOR MF Eagles Pt	0.0617	11.84	192	212	43,613	\$227	\$15	7.1%
Landmark at Grayson Park	0.1696	69.21	408	212	92,677	\$227	\$15	7.1%
			600					
Condo's								
Faircrest	0.0725	19.13	264	383	108,985	\$413	\$29	8%
Palma Vista I	0.0725	2.90	40	383	16,517	\$413	\$29	8%
			304					

PROPOSED FY 2023-24 COMMERCIAL ASSESSMENTS BY ENTITY

Name	Folio	TSF (000) *	ITE Code**	ITE Factor	Trips	% Trips	Blvds	Parks	Admin Asmt	FY 2022- 23 Total	FY 2023- 24 Total	\$ Incr Vs 2022-23	2022-23
1 Shoppes of Amberly LLC	347560960	90.86	820	42.94	3901	18.82%	77,653	\$0.0	\$273	\$71,913	\$77,926	\$6,013	8%
2 REAL SUB LLC	339790402	176.16	820	42.94	7564	36.50%	150,559	\$0.0	\$273	\$139,170	\$150,832	\$11,662	8%
3 REAL SUB LLC	339790403	7.53	912	156.48	1179	5.69%	23,465	\$0.0	\$273	\$21,924	\$23,738	\$1,814	8%
4 NCNB NATIONAL PROPERTIES DEPT	347555055	5.30	912	156.48	829	4.00%	16,504	\$0.0	\$273	\$15,502	\$16,777	\$1,275	8%
5 PLTP INVESTORS LLC	347555070	97.58	710	11.01	1074	5.18%	21,383	\$0.0	\$273	\$20,003	\$21,656	\$1,653	8%
6 CAMBRIDGE LLC	347555090	16.01	720	36.13	578	2.79%	11,514	\$0.0	\$273	\$10,899	\$11,787	\$888	8%
7 JEFFERSON BANK OF FLORIDA	347555080	5.39	912	156.48	843	4.07%	16,781	\$0.0	\$273	\$15,758	\$17,054	\$1,296	8%
8 15802 AMBERLY LLC	347566444	3.61	710	11.01	40	0.19%	792	\$0.0	\$273	\$1,008	\$1,065	\$57	6%
9 TAMPA PALMS OFFICE LLC	347566442	14.40	565	79.26	1141	5.51%	22,717	\$0.0	\$273	\$21,234	\$22,990	\$1,756	8%
10 ENHANCEMENT HOLDINGS LLC	347555505	2.57	720	36.13	93	0.45%	1,847	\$0.0	\$273	\$1,981	\$2,120	\$139	7%
11 LORDVEN PROPERTIES LLC	347555506	2.04	710	11.01	22	0.11%	447	\$0.0	\$273	\$690	\$721	\$31	4%
12 CARL D AND MARTHA J YATES	347555508	3.99	710	11.01	44	0.21%	875	\$0.0	\$273	\$1,084	\$1,148	\$64	6%
13 LI MANAGEMENT RESOURCE LLC	347555510	2.63	710	11.01	29	0.14%	576	\$0.0	\$273	\$809	\$849	\$40	5%
14 ARHC SSTMPFL01 LLC	347555515	6.11	720	36.13	221	1.07%	4,394	\$0.0	\$273	\$4,330	\$4,667	\$337	8%

PROPOSED FY 2023-24 COMMERCIAL ASSESSMENTS BY ENTITY

15	ST GEORGE SERVICES LLC	347555517	2.56	710	11.01	28	0.14%	562	\$0.0	\$273	\$795	\$835	\$40	5%
16	RAYMOND W MATHEWS SR	347555518	2.04	710	11.01	22	0.11%	447	\$0.0	\$273	\$690	\$721	\$31	4%
17	CERILLO FAMILY LLC	347555521	2.57	720	36.13	93	0.45%	1,850	\$0.0	\$273	\$1,984	\$2,123	\$139	7%
18	SOMMERSET PARK LLC	347555523	2.57	720	36.13	93	0.45%	1,850	\$0.0	\$273	\$1,983	\$2,123	\$140	7%
19	PAUL H AND SUSAN M L DUGA CO-TRUSTEES	347555529	4.18	720	36.13	151	0.73%	3,002	\$0.0	\$273	\$3,047	\$3,275	\$228	7%
20	BEACHDALE PROPERTIES L C	347555527	4.12	720	36.13	149	0.72%	2,963	\$0.0	\$273	\$3,011	\$3,237	\$226	7%
21	RODENT REALTY INC	347555525	2.54	720	36.13	92	0.44%	1,828	\$0.0	\$273	\$1,963	\$2,101	\$138	7%
22	LEADERESS LLC	347555452	2.69	720	36.13	97	0.47%	1,935	\$0.0	\$273	\$2,062	\$2,208	\$146	7%
23	TAMPA PALMS ANIMAL HOSPITAL INC	347555454	2.60	710	11.01	29	0.14%	569	\$0.0	\$273	\$802	\$842	\$40	5%
24	ALLMAY INC	347555456	2.60	710	11.01	29	0.14%	569	\$0.0	\$273	\$802	\$842	\$40	5%
25	SYLVAN ROAD LLC	347555458	2.64	720	36.13	95	0.46%	1,898	\$0.0	\$273	\$2,028	\$2,172	\$144	7%
26	L C GIGINO	347555460	2.64	720	36.13	95	0.46%	1,898	\$0.0	\$273	\$2,028	\$2,172	\$144	7%
27	TAMPA PALMS CLUB INC	347560154	92.64	495	22.88	2120	10.2%	42,190	\$0.0	\$273	\$39,198	\$42,463	\$3,265	8%
28	AMBERLY DR PARTNERS LLC	347555502	2.04	720	36.13	74	0.36%	1,468	\$0.0	\$273	\$1,632	\$1,741	\$109	7%
	Totals					20727		\$412,540	\$0.0	\$7,645	\$388,829	\$420,185	\$31,356	8%

* Total Square Feet: Source: Hillsborough County Property Appraiser

** ITE / Land Use Classification Source: Hillsborough County Property Appraiser

RESOLUTION 2023-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2023/2024; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Tampa Palms Community Development District (“**District**”) prior to May 11, 2023 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: July 12, 2023

HOUR: 6:00 pm

LOCATION: Compton Park
16101 Compton Drive
Tampa, Florida 33647

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the City of Tampa, Florida at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON MAY 10, 2023.

Attest:

**Tampa Palms Community
Development District**

Print Name: _____
Secretary / Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2023/2024

CDD Sunshine Requirements and TP CDD Governance

Sunshine and Open Meetings/Records Laws

This is just a refresher provided several times each year, especially as the time to discuss budgets approaches. The Tampa Palms CDD Board members and officers operate under the State-mandated ethics, public meeting and Sunshine laws.



While the laws are long, some of the more significant aspects can be summarized as follows:

- Private telephone conversations between Board members to discuss matters which foreseeably will come before that board for action violate the Sunshine Law.
- The Sunshine Law requires boards to meet in public; Boards members may not take action on or engage in **private** discussions of board business via written correspondence, e-mails, text messages or other electronic communications with other Board members.
- Board members should not publish their positions on matters that will/may come before the board on public spaces, such as Facebook, Twitter, Nextdoor or the new Meta, where the information may be observed by other Board members.
- A quorum of the Board must be physically present at the meeting, though non-present members may join via telephone or video links.
- As a general rule, individual Board members “may call upon staff members for factual information and advice without being subject to the Sunshine Law’s requirements.”
- Staff members and others may not act as liaison between Board members. Said clearly, no Board member may allow a third party to relate anything about a matter that might foreseeably come before the board that was communicated by another Board member, verbally, in writing or by any means.

The Sunshine Law extends to the discussions and deliberations, as well as, the formal action taken by a public board or commission. There is no requirement that a quorum be present or that an item be listed on a board agenda in order for a meeting of members of a public board or commission to be subject to the Sunshine Law.

In part it is for this reason that Tampa Palms CDD Board members forward questions received directly from residents or others to staff for response. In this way limiting the opportunities for accidental Sunshine Law violations that might arise from slightly different answers that are unknowingly shared between supervisors by residents or others.

Additionally, there exists a comprehensive list of the records that must be retained per state statutes. All of the CDD’s records are similarly public.

Tampa Palms CDD Reflective Governance

The Tampa Palms CDD board has previously adopted, and reviewed each year, a code of conduct (core values). Along with the mission and direction it will be represented in January for Board consideration and modification if deemed necessary by the members.

The core values challenge each member and officer to listen to and reflect on the opinions, advice and commentary of all residents to assure that CDD deliberations and actions are more reflective of Tampa Palms’ diverse population, resulting in more empathetic, more considered more expansive decisions.

Registered Voters In Tampa Palms

Each year the Supervisor of Elections Office provides every CDD with the number of registered voters in their district.

CDD elections are generally held in November with the General Election and are also held in even-numbered years so the information is not terribly relevant in 2023, except as a curiosity.

There are 6,468 registered voters in the Tampa Palms CDD as of May, 2023. This reflects a 2% drop from two years ago and while not an overwhelming number, it does seem odd.



A copy of the form updating the registered voters follows.

This is public information and can be viewed for any CDD located within Hillsborough County by going to the following link <https://www.mediafire.com/folder/gz1f6fy50efjm/CDD+Annual+Electors>



Craig Latimer
Supervisor of Elections
Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 21, 2023

To whom it may concern,

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

Community Development District	Number of Registered Electors
Tampa Palms	6468

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

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

Respectfully,

Enjoli White
Senior Candidate Services Manager

VoteHillsborough.gov ★ (813) 744 - 5900

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.