



Rizzetta & Company

# **Panther Trails Community Development District**

---

**Board of Supervisors' Meeting  
June 10, 2021**

**District Office:  
9428 Camden Field Parkway  
Riverview, FL 33578  
(813) 533-2950**

**[www.panthertrailscdd.org](http://www.panthertrailscdd.org)**



# **PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT AGENDA**

To be held at the Carriage Pointe Clubhouse, 11796 Ekker Road, Gibsonton, FL 33534

|                                      |   |  |
|--------------------------------------|---|--|
| <b>District Board of Supervisors</b> | Carrie Macsuga<br>Jennifer Murray<br>Daniel Smith<br>Jackie Brown<br>Vacant | Chairman<br>Vice Chairman Assistant<br>Secretary Assistant<br>Secretary Assistant<br>Secretary |
| <b>District Manager</b>              | Taylor Nielsen  | Rizzetta & Company, Inc.   |
| <b>District Attorney</b>             | Scott Steady  | Burr Forman, LLP   |
| <b>District Engineer</b>             | Greg Woodcock   | Cardno TBE   |

**All cellular phones and pagers must be turned off during the meeting.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at 813-933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.



**PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 12750 Citrus Park Lane, Suite 115, Tampa, FL 33625**  
**[www.panthertrailscdd.org](http://www.panthertrailscdd.org)**

---

June 2, 2021

**Board of Supervisors**  
**Panther Trails Community**  
**Development District**

**FINAL AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of Panther Trails Community Development District will be held on **Thursday, June 10, 2021 at 5:30 p.m.** at the Carriage Pointe Club House, located at 11796 Ekker Road, Gibsonton, FL 33534. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. BUSINESS ADMINISTRATION**
  - A.** Consideration of Minutes of the Board of Supervisors' Meeting held on April 8, 2021 ..... Tab 1
  - B.** Consideration of Operation & Maintenance Expenditures for March & April 2021 ..... Tab 2
- 4. BUSINESS ITEMS**
  - A.** Presentation of Proposed Budget for Fiscal Year 2021/2022.....Tab 3
    1. Consideration of Resolution 2021-04, Approving Proposed Budget & Setting Public Hearing.....Tab 4
  - B.** Consideration of Jacquelyn Nelson Resignation.....Tab 5
  - C.** Discussion on Conduct at the Amenity Center
- 5. STAFF REPORTS**
  - A.** Presentation of Monthly Maintenance Inspection Reports
    1. Pond Reports..... Tab 6
    - A.** Consideration of Pond Enhancement Proposals ... Tab 7
    2. Field Inspection Reports and Responses ..... Tab 8
  - B.** District Counsel
    1. District Engineer
  - C.** Amenities Manager
    1. Clubhouse Reports ..... Tab 9
  - D.** District Manager
    1. Action Items List ..... Tab 10
    2. Financial Status Update..... Tab 11
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 533-2950.

Sincerely,

*Taylor Nielsen*

Taylor Nielsen  
District Manager

cc: Carrie Macsuga, Chairman  
Scott Steady, District Counsel

# **PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT**

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

## **Operation and Maintenance Expenditures March 2021 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2021 through March 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$47,068.69**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

| Vendor Name                             | Check Number | Invoice Number        | Invoice Description                             | Invoice Amount |
|---|--------------|-----------------------|---|----------------|
| A&D Pool                                | 002941       | 37658                 | Monthly Pool Service 03/21                      | \$ 1,650.00    |
| ABM Building Services, LLC              | 002925       | 15875703              | A/C Maintenance Services 02/21                  | \$ 635.00      |
| Blake Wanecski dba Poop 911             | 002936       | 4074724               | 9 Stations Emptied 02/21                        | \$ 237.90      |
| BOCC                                    | 002937       | 6919533420 02/21      | 11796 Ekker Rd and Lift Station 02/21           | \$ 175.69      |
| Bright House Networks                   | 002926       | 040845301022621       | Clubhouse Phone/Internet/Cable 03/21            | \$ 387.18      |
| Cardno, Inc.                            | 002947       | 527968                | Professional Services Rendered Through 11/20/20 | \$ 2,117.50    |
| Cardno, Inc.                            | 002931       | 528649                | Professional Services Rendered Through 02/19/21 | \$ 787.50      |
| Clean Sweep Supply Co., Inc.            | 002932       | 00212265              | Janitorial Supplies 02/21                       | \$ 115.45      |
| Clean Sweep Supply Co., Inc.            | 002938       | 00212369              | Janitorial Supplies 03/21                       | \$ 60.90       |
| D & C Fence, LLC                        | 002942       | 031821                | Sidewalk Fence Repair                           | \$ 415.00      |
| Dragonfly Home Services                 | 002934       | 021521-Dragonfly      | Clubhouse Cleaning Weeks of 02/08/21-02/15/21   | \$ 122.50      |
| Dragonfly Home Services                 | 002943       | 030121-Dragonfly      | Clubhouse Cleaning Weeks of 02/22/21-03/01/21   | \$ 183.75      |
| Dragonfly Home Services                 | 002943       | 031521-Dragonfly      | Clubhouse Cleaning Weeks of 03/08/21-03/15/21   | \$ 245.00      |
| Florida Department of Revenue           | 002933       | 39-8015697991-3 02/21 | Sales & Use Tax 02/21                           | \$ 1.96        |
| Landscape Maintenance Professionals Inc | 002944       | 158365                | Landscape Maintenance 03/21                     | \$ 10,070.83   |
| Landscape Maintenance Professionals Inc | 002935       | 158503                | Playground Removal Of Sand And Debris 02/21     | \$ 663.75      |



## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

| Vendor Name                             | Check Number | Invoice Number     | Invoice Description                                     | Invoice Amount |
|---|--------------|--------------------|---|----------------|
| Landscape Maintenance Professionals Inc | 002944       | 158561             | St. Augustine Fertilization 02/21                       | \$ 1,260.00    |
| Landscape Maintenance Professionals Inc | 002944       | 158562             | Pest Control 02/21                                      | \$ 170.00      |
| Landscape Maintenance Professionals Inc | 002944       | 158637             | Irrigation Repairs 03/21                                | \$ 463.56      |
| Landscape Maintenance Professionals Inc | 002944       | 158779             | Shrub Removal & Replacement 03/21                       | \$ 44.25       |
| Landscape Maintenance Professionals Inc | 002944       | 158791             | Sod Replacement 03/21                                   | \$ 3,300.00    |
| Landscape Maintenance Professionals Inc | 002948       | 158883             | Irrigation Repairs 03/21                                | \$ 44.25       |
| Republic Services of Florida, LP        | 002928       | 0696-000930656     | Disposal Service 03/21                                  | \$ 339.87      |
| Republic Services of Florida, LP        | 002945       | 0696-000936663     | Disposal Service 04/21                                  | \$ 346.03      |
| Rizzetta & Company, Inc                 | 002927       | INV000000057012    | District Management Fees 03/21                          | \$ 5,022.09    |
| Rizzetta Amenity Services, Inc.         | 002939       | INV00000000008578  | Actual Bi-Weekly Payroll & Employee Ins Reim 03/21      | \$ 6,581.07    |
| Rizzetta Amenity Services, Inc.         | 002939       | INV00000000008606  | Amenity -Cell & Auto 02/21                              | \$ 72.96       |
| Rizzetta Amenity Services, Inc.         | 002949       | INV00000000008632  | Actual Bi-Weekly Payroll & Employee Ins Reimburse 03/21 | \$ 5,702.13    |
| Rizzetta Technology Services, LLC       | 002929       | INV00000006936     | Website Hosting Services 03/21                          | \$ 100.00      |
| Solitude Lake Management                | 002946       | PI-A00561574       | Monthly Lake & Wetland Services 03/21                   | \$ 1,400.00    |
| Tampa Electric Company                  | 002940       | Summary Bill 02/21 | Summary Bill 02/21                                      | \$ 4,229.57    |
| Terminix Processing Center              | 002930       | 404993437          | Pest Control 02/21                                      | \$ 60.00       |

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

| <u>Vendor Name</u>            | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|-------------------------------|---------------------|-----------------------|----------------------------|-----------------------|
| Terminix Processing<br>Center | 002950              | 405952893             | Pest Control 03/21         | \$ 63.00              |
| <b>Report Total</b>           |                     |                       |                            | <b>\$ 47,068.69</b>   |

# **PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT**



District Office · Riverview, Florida · 813-994-1001

Mailing Address - 3434 Colwell Ave, Suite 200, Tampa Florida 33614

[www.panthertrailscdd.org](http://www.panthertrailscdd.org)

## **Operation and Maintenance Expenditures April 2021 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2021 through April 30, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$45,031.98**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

| Vendor Name                   | Check Number | Invoice Number        | Invoice Description                             | Invoice Amount |
|-------------------------------|--------------|-----------------------|---|----------------|
| A&D Pool                      | 002974       | 38112                 | Monthly Pool Service 04/21                      | \$ 1,650.00    |
| ABM Building Services, LLC    | 002951       | 15829127              | A/C Maintenance Services 01/21                  | \$ 635.00      |
| ABM Building Services, LLC    | 002951       | 15951154              | A/C Maintenance Services 03/21                  | \$ 635.00      |
| ABM Building Services, LLC    | 002975       | 16037041              | A/C Maintenance Services 04/21                  | \$ 635.00      |
| Blake Wanecski dba Poop 911   | 002957       | 4155342               | 9 Stations Emptied 03/21                        | \$ 237.90      |
| BOCC                          | 002962       | 6919533420 03/21      | 11796 Ekker Rd and Lift Station 03/21           | \$ 217.52      |
| Bright House Networks         | 002952       | 040845301032621       | Clubhouse Phone/Internet/Cable 04/21            | \$ 359.61      |
| Burr & Forman LLP             | 002961       | 1226674               | Legal Services 02/28/21                         | \$ 120.00      |
| Cardno, Inc.                  | 002953       | 528929                | Professional Services Rendered Through 03/19/21 | \$ 1,037.50    |
| Carrie Jo Macsuga             | 002970       | CM040821              | Board of Supervisors Meeting 04/08/21           | \$ 200.00      |
| Daniel J Smith II             | 002971       | DS040821              | Board of Supervisors Meeting 04/08/21           | \$ 200.00      |
| Dragonfly Home Services       | 002963       | 032921-Dragonfly      | Clubhouse Cleaning Weeks of 03/22/21-03/29/21   | \$ 245.00      |
| Dragonfly Home Services       | 002967       | 041221-Dragonfly      | Clubhouse Cleaning Weeks of 04/05/21-04/12/21   | \$ 245.00      |
| Egis Insurance Advisors LLC   | 002954       | 12917                 | General/POL Liability Insurance FY 20/21        | \$ 112.00      |
| Fitness Logic, Inc.           | 002966       | 100833                | Quarterly Fitness Equip Maintenance 04/21       | \$ 125.00      |
| Florida Department of Revenue | 002955       | 39-8015697991-3 03/21 | Sales & Use Tax 03/21                           | \$ 3.92        |

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

| Vendor Name                             | Check Number | Invoice Number    | Invoice Description                                     | Invoice Amount |
|---|--------------|-------------------|---|----------------|
| Innersync                               | 002956       | 19346             | Website Quarterly Service 04/21                         | \$ 384.38      |
| Jackie Brown                            | 002965       | JB040821          | Board of Supervisors Meeting 04/08/21                   | \$ 200.00      |
| Jennifer L. Murray                      | 002978       | JM021121          | Board of Supervisors Meeting 02/11/21                   | \$ 200.00      |
| Landscape Maintenance Professionals Inc | 002968       | 157485            | Shrub Removal & Replacement 01/21                       | \$ 825.35      |
| Landscape Maintenance Professionals Inc | 002968       | 157563            | Irrigation Repairs 01/21                                | \$ 195.00      |
| Landscape Maintenance Professionals Inc | 002977       | 1591005           | Landscape Maintenance 04/21                             | \$ 10,070.83   |
| Landscape Maintenance Professionals Inc | 002968       | 159371            | St. Augustine Fertilization 03/21                       | \$ 2,425.00    |
| Landscape Maintenance Professionals Inc | 002968       | 159372            | Pest Control 03/21                                      | \$ 175.00      |
| LLS Tax Solutions Inc.                  | 002976       | 002270            | Arbitrage Rebate Calculation Series 2015 PE 03/29/21    | \$ 500.00      |
| M. C. Building Services, LLC            | 002969       | 4986              | Lighting Install  | \$ 300.00      |
| Republic Services #696                  | 002979       | 0696-000942834    | Disposal Service 05/21                                  | \$ 346.03      |
| Rizzetta & Company, Inc                 | 002958       | INV00000057630    | District Management Fees 04/21                          | \$ 5,022.09    |
| Rizzetta Amenity Services, Inc.         | 002964       | INV00000000008661 | Actual Bi-Weekly Payroll & Employee Ins Reimburse 04/21 | \$ 6,539.60    |
| Rizzetta Amenity Services, Inc.         | 002964       | INV00000000008689 | Amenity -Cell & Auto 03/21                              | \$ 84.16       |
| Rizzetta Amenity Services, Inc.         | 002980       | INV00000000008714 | Actual Bi-Weekly Payroll & Employee Ins Reimburse 04/21 | \$ 5,249.14    |
| Rizzetta Technology Services, LLC       | 002959       | INV00000007420    | Website Hosting Services 04/21                          | \$ 100.00      |

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2021 Through April 30, 2021

| <u>Vendor Name</u>         | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u>            | <u>Invoice Amount</u>      |
|----------------------------|---------------------|-----------------------|---------------------------------------|----------------------------|
| Solitude Lake Management   | 002981              | PI-A00578023          | Monthly Lake & Wetland Services 04/21 | \$ 1,400.00                |
| Tampa Electric Company     | 002972              | Summary Bill 03/21    | Summary Bill 03/21                    | \$ 4,150.98                |
| Terminix Processing Center | 002973              | 406789765             | Pest Control 04/21                    | \$ 63.00                   |
| Zebra Cleaning Team, Inc.  | 002960              | 4357                  | Ladder Step Repairs 03/21             | \$ 142.97                  |
| <b>Report Total</b>        |                     |                       |                                       | <b><u>\$ 45,031.98</u></b> |

**MINUTES OF MEETING**

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

**PANTHER TRAILS  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Panther Trails Community Development District was held on **Thursday, April 8, 2021 at 5:30 p.m.** at the Carriage Pointe Clubhouse, located at 11796 Ekker Road, Gibsonton, FL 33534. The following is the agenda for the meeting:

Present and constituting a quorum:

|                |  |
|----------------|--|
| Carrie Macsuga | <b>Board Supervisor, Chairman</b>            |
| Daniel Smith   | <b>Board Supervisor, Vice Chairman</b>       |
| Jackie Brown   | <b>Board Supervisor, Assistant Secretary</b> |

Also present were:

|                 |  |
|-----------------|--|
| Taylor Nielsen  | <b>District Manager, Rizzetta &amp; Co.</b>      |
| Bryan Schaub    | <b>FSM; Rizzetta &amp; Co. (via phone)</b>       |
| Paula Means     | <b>Representative, LMP</b>                       |
| Helena Teixeira | <b>Amenities Manager</b>                         |
| Will Williams   | <b>Asst. Amenities Manager</b>                   |
| Greg Woodcock   | <b>District Engineer, Cardno TBE (via phone)</b> |
| Kelly Klukowski | <b>RASI Manager</b>                              |

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Nielsen called the meeting to order and read the roll call.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There were no comments.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the  
Board of Supervisors Meeting held  
on February 11, 2021**

Mr. Nielsen presented the February 11, 2021 Board of Supervisor meeting minutes to the Board.

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the Meeting Minutes for February 11, 2021, for the Panther Trails Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Operation &  
Maintenance Expenditures for  
January and February 2021**

Mr. Nielsen presented the Operation and Maintenance Expenditures for January and February 2021.

On a Motion by Mr. Smith, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved the Operation and Maintenance Expenditures for January 1-31 (\$52,250.96) and February 1-28 (\$85,506.85), for the Panther Trails Community Development District.

**FIFTH ORDER OF BUSINESS**

**Discussion of Proposed Budget of  
Fiscal Year 2021/2022**

Mr. Nielsen opened a discussion regarding the Proposed Budget for Fiscal Year 2021/2022.

The Board agreed to prioritize the Mitered End Pipe project outlined by Cardno, to be done FY 22-23, with the intent to contribute the \$20,000.00 going into the Reserve Fund in the FY 21-22 Budget.

The Board approved the proposal for the ABM Clean Air Program, to be installed in the clubhouse.

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the ABM Clean Air Program for 7 units in the amount of \$5,349.00, for the Panther Trails Community Development District.



The Board approved to add an additional \$10,000.00 to the budget from the General Fund Carry Forward, for Stormwater Maintenance.

The Board requested the District Manager obtain a proposal for an updated Reserve Study.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Pond Report**

The Board requested a proposal from Solitude for plantings recommended in Pond 11, and for trash photos to be added back to the reports.

**B. Field Inspection Report & Proposals**

Mr. Schaub presented the Field Report. There were no comments from the Board.

On a Motion by Mr. Smith, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved the LMP proposal #69245, for a NTE amount of \$8,000.00, to purchase 177 CY of mulch for the property, for the Panther Trails Community Development District.

**C. District Counsel**

Not present. No report.

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the E-Verify MOU, and authorized the District Manager to enroll the District, for the Panther Trails Community Development District.

**D. District Engineer**

No further report.

**E. Clubhouse Manager**

Ms. Teixeira presented the Clubhouse report. The Board authorized Clubhouse Management to increase the Pool Deck occupancy to 50 people, and the Exercise Facility to 8 people.

**F. District Manager**

Mr. Nielsen advised the Board of the next meeting held on May13, 2021. The Board decided to cancel May's meeting, and will meet next on June 10, 2021 which will include the proposed budget.

Mr. Nielsen provided a review of the current action item list and reviewed the financials with the Board members.

**SEVENTH ORDER OF BUSINESS**

**Supervisor Requests**

Mr. Nielsen asked if there were any Supervisor requests. The Board authorized District Staff to work the food truck vendor on a one night/week maximum schedule.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

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

On a Motion by Ms. Macsuga, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved to adjourn the meeting at 6:50 p.m. for the Panther Trails Community Development District.

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chairman/Vice Chairman

## RESOLUTION 2021-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2021/2022; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET(S) PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Panther Trails Development District ("**District**") prior to June 15, 2021, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2021 and ending September 30, 2022 ("**Fiscal Year 2021/2022**"); and

**WHEREAS**, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

**WHEREAS**, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

**WHEREAS**, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

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

- 1. PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2021/2022 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. DECLARING ASSESSMENTS.** Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," c/o Rizzetta & Company, Inc., 9428 Camden Field Parkway, Riverview, Florida 33578. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one more

installments pursuant to a bill issued by the District in November of 2021, and pursuant to Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

**3. SETTING PUBLIC HEARINGS.** Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

|           |   |
|-----------|---|
| DATE:     | August 12, 2021   |
| HOUR:     | 5:30 p.m.   |
| LOCATION: | Carriage Pointe Clubhouse<br>11796 Ekker Road<br>Gibson, FL 33534 |

**4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT(S).** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

**5. POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and shall remain on the website for at least 45 days.

**6. PUBLICATION OF NOTICE.** The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Hillsborough County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

**7. 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.

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

**PASSED AND ADOPTED THIS 8TH DAY OF APRIL, 2021.**

ATTEST:

**PANTHER TRAILS COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary

---

Chairman, Board of Supervisors

**Exhibit A:** Fiscal Year 2021/2022 Budget

**Exhibit A**

Fiscal Year 2021/2022 Budget



Rizzetta & Company

# **Panther Trails Community Development District**

[panthertrailscdd.org](http://panthertrailscdd.org)

---

**Proposed Budget for Fiscal Year 2021-2022**

**Presented by: Rizzetta & Company, Inc.**

**9428 Camden Field Parkway  
Riverview, Florida 33578**

**813-533-2950**

[rizzetta.com](http://rizzetta.com)

## TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| <b>General Fund Budget Account Category Descriptions</b>      | <b>1</b>    |
| <b>Reserve Fund Budget Account Category Descriptions</b>      | <b>8</b>    |
| <b>Debt Service Fund Budget Account Category Descriptions</b> | <b>9</b>    |
| <b>General Fund Budget for Fiscal Year 2021-2022</b>          | <b>10</b>   |
| <b>Reserve Fund Budget for Fiscal Year 2021-2022</b>          | <b>12</b>   |
| <b>Debt Service Fund Budget for Fiscal Year 2021-2022</b>     | <b>13</b>   |
| <b>Assessments Charts for Fiscal Year 2021-2022</b>           | <b>14</b>   |



## GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

### REVENUES:

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

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

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

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

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

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

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

---

### EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

---

## **EXPENDITURES - FIELD OPERATIONS:**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **RESERVE FUND BUDGET**

### **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

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

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

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

### **EXPENDITURES:**

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

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



## **DEBT SERVICE FUND BUDGET** **ACCOUNT CATEGORY DESCRIPTION**

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

### **REVENUES:**

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

---

### **EXPENDITURES – ADMINISTRATIVE:**

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

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

**Proposed Budget**  
**Panther Trails Community Development District**  
**General Fund**  
**Fiscal Year 2021/2022**

|    | Chart of Accounts Classification            | Actual YTD through 04/30/21 | Projected Annual Totals 2020/2021 | Annual Budget for 2020/2021 | Projected Budget variance for 2020/2021 | Budget for 2021/2022 | Budget Increase (Decrease) vs 2020/2021 | Comments  |
|----|---|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|---|
| 1  |   |                             |                                   |                             |   |                      |   |   |
| 2  | <b>REVENUES</b>                             |                             |                                   |                             |   |                      |   |   |
| 3  |   |                             |                                   |                             |   |                      |   |   |
| 4  | Interest Earnings                           |                             |                                   |                             |   |                      |   |   |
| 5  | Interest Earnings                           | \$ 19                       | \$ 33                             | \$ 1,600                    | \$ (1,567)                              | \$ -                 | \$ (1,600)                              | Recommending we leave this as extra income not budgeted for |
| 6  | Special Assessments                         |                             |                                   |                             |   |                      |   |   |
| 7  | Tax Roll                                    | \$ 647,931                  | \$ 647,931                        | \$ 642,442                  | \$ 5,489                                | \$ 650,669           | \$ 8,227                                | increased by adding less tax roll to reserve                |
| 8  | HOA Reimbursements                          | \$ 700                      | \$ 1,200                          | \$ -                        | \$ 1,200                                | \$ 2,340             | \$ 2,340                                | HOA rent + internet/cable                                   |
| 9  | Miscellaneous Revenues                      | \$ 4,056                    | \$ 3,115                          | \$ 1,500                    | \$ 1,615                                | \$ 500               | \$ (1,000)                              | we had a one time collection inflating this number for CY   |
| 10 | Facilities Rentals                          | \$ -                        | \$ -                              | \$ 7,000                    | \$ (7,000)                              | \$ 3,500             | \$ (3,500)                              | 1/2 of prior year expected due to COVID                     |
| 11 |   |                             |                                   |                             |   |                      |   |   |
| 12 | <b>TOTAL REVENUES</b>                       | <b>\$ 652,706</b>           | <b>\$ 652,279</b>                 | <b>\$ 652,542</b>           | <b>\$ (263)</b>                         | <b>\$ 657,009</b>    | <b>\$ 4,467</b>                         |   |
| 13 |   |                             |                                   |                             |   |                      |   |   |
| 14 | Balance Forward from Prior Year             | \$ -                        | \$ -                              | \$ 20,000                   | \$ (20,000)                             | \$ 30,000            | \$ 10,000                               |   |
| 15 |   |                             |                                   |                             |   |                      |   |   |
| 16 | <b>TOTAL REVENUES AND BALANCE FORWARD</b>   | <b>\$ 652,706</b>           | <b>\$ 652,279</b>                 | <b>\$ 672,542</b>           | <b>\$ (20,263)</b>                      | <b>\$ 687,009</b>    | <b>\$ 14,467</b>                        |   |
| 17 |   |                             |                                   |                             |   |                      |   |   |
| 18 | <b>EXPENDITURES - ADMINISTRATIVE</b>        |                             |                                   |                             |   |                      |   |   |
| 19 |   |                             |                                   |                             |   |                      |   |   |
| 20 | Legislative                                 |                             |                                   |                             |   |                      |   |   |
| 21 | Supervisor Fees                             | \$ 3,000                    | \$ 5,143                          | \$ 7,000                    | \$ 1,857                                | \$ 7,000             | \$ -                                    |   |
| 22 | Financial & Administrative                  |                             |                                   |                             |   |                      |   |   |
| 23 | Administrative Services                     | \$ 2,917                    | \$ 5,000                          | \$ 5,000                    | \$ -                                    | \$ 5,000             | \$ -                                    |   |
| 24 | District Management                         | \$ 14,271                   | \$ 24,465                         | \$ 24,465                   | \$ -                                    | \$ 24,465            | \$ -                                    |   |
| 25 | District Engineer                           | \$ 5,290                    | \$ 9,069                          | \$ 10,000                   | \$ 931                                  | \$ 7,500             | \$ (2,500)                              | last FY was \$24,705  |
| 26 | Disclosure Report                           | \$ 6,000                    | \$ 6,000                          | \$ 6,000                    | \$ -                                    | \$ 6,000             | \$ -                                    | Dissemination Agreement                                     |
| 27 | Trustees Fees                               | \$ 10,011                   | \$ 10,011                         | \$ 10,000                   | \$ (11)                                 | \$ 10,000            | \$ -                                    |   |
| 28 | Assessment Roll                             | \$ 5,000                    | \$ 5,000                          | \$ 5,000                    | \$ -                                    | \$ 5,000             | \$ -                                    |   |
| 29 | Financial & Revenue Collections             | \$ 2,917                    | \$ 5,000                          | \$ 5,000                    | \$ -                                    | \$ 5,000             | \$ -                                    |   |
| 30 | Accounting Services                         | \$ 10,500                   | \$ 18,000                         | \$ 18,000                   | \$ -                                    | \$ 18,000            | \$ -                                    |   |
| 31 | Auditing Services                           | \$ 52                       | \$ 3,600                          | \$ 4,700                    | \$ 1,100                                | \$ 3,600             | \$ (1,100)                              | McDimit Davis Contract for FY 20-22 = \$3600/yr             |
| 32 | Arbitrage Rebate Calculation                | \$ 500                      | \$ 500                            | \$ 500                      | \$ -                                    | \$ 500               | \$ -                                    |   |
| 33 | Public Officials Liability Insurance        | \$ 2,960                    | \$ 2,960                          | \$ 3,101                    | \$ 141                                  | \$ 3,256             | \$ 155                                  | updated cost for FY 21-22                                   |
| 34 | Legal Advertising                           | \$ 1,444                    | \$ 2,475                          | \$ 2,000                    | \$ (475)                                | \$ 3,000             | \$ 1,000                                |   |
| 35 | Misc Mailings                               | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ -                 | \$ (500)                                | Removed   |
| 36 | Bank Fees                                   | \$ 242                      | \$ 415                            | \$ 200                      | \$ (215)                                | \$ 400               | \$ 200                                  |   |
| 37 | Dues, Licenses & Fees                       | \$ 175                      | \$ 175                            | \$ 175                      | \$ -                                    | \$ 175               | \$ -                                    |   |
| 38 | Miscellaneous Fees - Meeting Expenses       | \$ 186                      | \$ 319                            | \$ 300                      | \$ (19)                                 | \$ 300               | \$ -                                    |   |
| 39 | Website Hosting, Maintenance, Backup (and   | \$ 1,853                    | \$ 2,738                          | \$ 5,000                    | \$ 2,262                                | \$ 2,738             | \$ (2,262)                              | innersync - 1538 plus RTS 1200                              |
| 40 | Legal Counsel                               |                             |                                   |                             |   |                      |   |   |
| 41 | District Counsel                            | \$ 570                      | \$ 977                            | \$ 9,000                    | \$ 8,023                                | \$ 5,000             | \$ (4,000)                              |   |
| 42 |   |                             |                                   |                             |   |                      |   |   |
| 43 | <b>Administrative Subtotal</b>              | <b>\$ 67,888</b>            | <b>\$ 101,847</b>                 | <b>\$ 115,941</b>           | <b>\$ 14,094</b>                        | <b>\$ 106,934</b>    | <b>\$ (9,007)</b>                       |   |
| 44 |   |                             |                                   |                             |   |                      |   |   |
| 45 | <b>EXPENDITURES - FIELD OPERATIONS</b>      |                             |                                   |                             |   |                      |   |   |
| 46 |   |                             |                                   |                             |   |                      |   |   |
| 47 | Security Operations                         |                             |                                   |                             |   |                      |   |   |
| 48 | Security Services and Patrols               | \$ -                        | \$ -                              | \$ 9,000                    | \$ 9,000                                | \$ -                 | \$ (9,000)                              | removed   |
| 49 | Electric Utility Services                   |                             |                                   |                             |   |                      |   |   |
| 50 | Utility Services                            | \$ 1,178                    | \$ 2,019                          | \$ 5,000                    | \$ 2,981                                | \$ 4,000             | \$ (1,000)                              |   |
| 51 | Street Lights                               | \$ 45,390                   | \$ 77,811                         | \$ 108,000                  | \$ 30,189                               | \$ 108,000           | \$ -                                    | 108k spent last FY  |
| 52 | Utility - Recreation Facilities             | \$ 7,328                    | \$ 12,562                         | \$ 12,000                   | \$ (562)                                | \$ 13,000            | \$ 1,000                                |   |
| 53 | Garbage/Solid Waste Control Services        |                             |                                   |                             |   |                      |   |   |
| 54 | Garbage - Recreation Facility               | \$ 2,366                    | \$ 4,056                          | \$ 3,000                    | \$ (1,056)                              | \$ 4,000             | \$ 1,000                                |   |
| 55 | Water-Sewer Combination Services            |                             |                                   |                             |   |                      |   |   |
| 56 | Utility Services                            | \$ 1,654                    | \$ 2,835                          | \$ 5,000                    | \$ 2,165                                | \$ 4,000             | \$ (1,000)                              |   |
| 57 | Stormwater Control                          |                             |                                   |                             |   |                      |   |   |
| 58 | Aquatic Maintenance                         | \$ 9,453                    | \$ 16,205                         | \$ 16,800                   | \$ 595                                  | \$ 16,800            | \$ -                                    | Solitude Contract Price \$16,800                            |
| 59 | Lake/Pond Bank Maintenance                  | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 500               | \$ -                                    |   |
| 60 | Wetland Monitoring & Maintenance            | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 500               | \$ -                                    |   |
| 61 | Aquatic Plant Replacement                   | \$ 558                      | \$ 558                            | \$ 500                      | \$ (58)                                 | \$ 500               | \$ -                                    | pond tree installs  |
| 62 | Stormwater System Maintenance               | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 10,500            | \$ 10,000                               |   |
| 63 | Other Physical Environment                  |                             |                                   |                             |   |                      |   |   |
| 64 | General Liability Insurance                 | \$ 3,498                    | \$ 3,498                          | \$ 3,664                    | \$ 166                                  | \$ 3,848             | \$ 184                                  | updated cost for FY 21-22                                   |
| 65 | Property Insurance                          | \$ 9,829                    | \$ 9,829                          | \$ 9,108                    | \$ (721)                                | \$ 10,725            | \$ 1,617                                | updated cost for FY 21-22                                   |
| 66 | Pressure Washing                            | \$ 5,739                    | \$ 5,739                          | \$ -                        | \$ -                                    | \$ -                 | \$ -                                    | new line item to track spending                             |
| 67 | Entry & Walls Maintenance                   | \$ -                        | \$ -                              | \$ 1,000                    | \$ 1,000                                | \$ 1,000             | \$ -                                    |   |
| 68 | Landscape Maintenance                       | \$ 79,884                   | \$ 137,614                        | \$ 137,614                  | \$ -                                    | \$ 137,614           | \$ -                                    |   |
| 69 | Sod   | \$ -                        | \$ -                              | \$ 2,000                    | \$ 2,000                                | \$ 2,000             | \$ -                                    |   |
| 70 | Ornamental Lighting & Maintenance           | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 500               | \$ -                                    |   |
| 71 | Holiday Decorations - Common Areas          | \$ 1,800                    | \$ 3,000                          | \$ 3,000                    | \$ -                                    | \$ 3,000             | \$ -                                    |   |
| 72 | Irrigation Repairs                          | \$ 942                      | \$ 1,615                          | \$ 5,000                    | \$ 3,385                                | \$ 5,000             | \$ -                                    |   |
| 73 | Landscape - Mulch                           | \$ -                        | \$ -                              | \$ 8,000                    | \$ 8,000                                | \$ 8,000             | \$ -                                    |   |
| 74 | Landscape Replacement Plants, Shrubs, Trees | \$ 4,727                    | \$ 8,103                          | \$ 3,000                    | \$ (5,103)                              | \$ 3,000             | \$ -                                    |   |
| 75 | Fire Ant Treatment Phase I and 2            | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 500               | \$ -                                    |   |
| 76 | Field Services                              | \$ 4,550                    | \$ 7,800                          | \$ 7,800                    | \$ -                                    | \$ 7,800             | \$ -                                    | \$7,800 contract amt  |
| 77 | Road & Street Facilities                    |                             |                                   |                             |   |                      |   |   |
| 78 | Parking Lot Repair & Maintenance            | \$ -                        | \$ -                              | \$ 500                      | \$ 500                                  | \$ 500               | \$ -                                    |   |
| 79 | Street Sign Repair & Replacement            | \$ 71                       | \$ 122                            | \$ 500                      | \$ 378                                  | \$ 500               | \$ -                                    |   |
| 80 | Parks & Recreation                          |                             |                                   |                             |   |                      |   |   |
| 81 | Management Contract                         | \$ 90,014                   | \$ 142,615                        | \$ 142,615                  | \$ -                                    | \$ 163,324           | \$ 20,709                               | Updated Contract with RASI                                  |
| 82 | Pool Permits                                | \$ -                        | \$ -                              | \$ 260                      | \$ 260                                  | \$ 260               | \$ -                                    |   |
| 83 | Pest Control                                | \$ 2,183                    | \$ 2,200                          | \$ 2,200                    | \$ -                                    | \$ 720               | \$ (1,480)                              | cancelled Nvirotect   |
| 84 | Computer Support, Maintenance & Repair      | \$ -                        | \$ -                              | \$ 200                      | \$ 200                                  | \$ 200               | \$ -                                    |   |
| 85 | Fitness Equipment Maintenance & Repair      | \$ 489                      | \$ 838                            | \$ 1,200                    | \$ 362                                  | \$ 1,200             | \$ -                                    |   |
| 86 | Clubhouse - Facility Janitorial Service     | \$ 2,756                    | \$ 4,725                          | \$ 7,440                    | \$ 2,715                                | \$ 7,440             | \$ -                                    | spent less this year due to covid                           |
| 87 | Pool Service Contract                       | \$ 11,550                   | \$ 19,800                         | \$ 19,800                   | \$ -                                    | \$ 19,800            | \$ -                                    |   |
| 88 | Pool Repairs                                | \$ 279                      | \$ 478                            | \$ 1,500                    | \$ 1,022                                | \$ 1,500             | \$ -                                    |   |
| 89 | Security System Monitoring & Maintenance    | \$ 1,760                    | \$ 3,017                          | \$ 3,000                    | \$ (17)                                 | \$ 4,000             | \$ 1,000                                |   |
| 90 | Facility A/C & Heating Maintenance & Repair | \$ 4,445                    | \$ 7,620                          | \$ 7,700                    | \$ 80                                   | \$ 7,700             | \$ -                                    |   |
| 91 | Maintenance & Repairs                       | \$ 4,933                    | \$ 8,457                          | \$ 10,000                   | \$ 1,543                                | \$ 10,000            | \$ -                                    |   |
| 92 | Telephone Fax, Internet                     | \$ 1,989                    | \$ 3,410                          | \$ 3,000                    | \$ (410)                                | \$ 4,700             | \$ 1,700                                | Spectrum - 4638/year  |
| 93 | Holiday Decorations -Club House             | \$ 760                      | \$ 760                            | \$ 500                      | \$ (260)                                | \$ 750               | \$ 250                                  |   |
| 94 | Office Supplies                             | \$ 773                      | \$ 1,325                          | \$ 1,200                    | \$ (125)                                | \$ 1,200             | \$ -                                    |   |

**Proposed Budget  
Panther Trails Community Development District  
General Fund  
Fiscal Year 2021/2022**

|     | Chart of Accounts Classification     | Actual YTD through 04/30/21 | Projected Annual Totals 2020/2021 | Annual Budget for 2020/2021 | Projected Budget variance for 2020/2021 | Budget for 2021/2022 | Budget Increase (Decrease) vs 2020/2021 | Comments   |
|-----|--------------------------------------|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|--|
| 95  | Furniture Repair/Replacement         | \$ -                        | \$ -                              | \$ 1,000                    | \$ 1,000                                | \$ 1,000             | \$ -                                    |  |
| 96  | Playground Equipment and Maintenance | \$ 2,452                    | \$ 4,203                          | \$ 1,500                    | \$ (2,703)                              | \$ 1,500             | \$ -                                    | shade install cleanup and benches                                    |
| 97  | Athletic/Park Court/Field Repairs    | \$ -                        | \$ -                              | \$ 1,000                    | \$ 1,000                                | \$ 1,000             | \$ -                                    |  |
| 98  | Clubhouse Miscellaneous Expense      | \$ 290                      | \$ 497                            | \$ 2,000                    | \$ 1,503                                | \$ 2,000             | \$ -                                    | Moved \$5,739 spent from this line to pressure washing new line item |
| 99  | Dog Waste Station Supplies           | \$ 1,690                    | \$ 2,897                          | \$ 2,500                    | \$ (397)                                | \$ 2,855             | \$ 355                                  | Poop 911 contract  |
| 100 | Special Events                       |                             |                                   |                             |   |                      |   |  |
| 101 | Special Events                       | \$ 143                      | \$ 245                            | \$ 3,000                    | \$ 2,755                                | \$ 1,000             | \$ (2,000)                              | decreased events due to covid  |
| 102 | Contingency                          |                             |                                   |                             |   |                      |   |  |
| 103 | Miscellaneous Contingency            | \$ 219                      | \$ 375                            | \$ 2,000                    | \$ 1,625                                | \$ 2,139             | \$ 139                                  |  |
| 104 | Capital Outlay                       | \$ -                        | \$ -                              | \$ -                        | \$ -                                    | \$ -                 | \$ -                                    |  |
| 105 |                                      |                             |                                   |                             |   |                      |   |  |
| 106 | <b>Field Operations Subtotal</b>     | <b>\$ 305,692</b>           | <b>\$ 496,831</b>                 | <b>\$ 556,601</b>           | <b>\$ 65,509</b>                        | <b>\$ 580,075</b>    | <b>\$ 23,474</b>                        |  |
| 107 |                                      |                             |                                   |                             |   |                      |   |  |
| 108 | <b>TOTAL EXPENDITURES</b>            | <b>\$ 373,580</b>           | <b>\$ 598,677</b>                 | <b>\$ 672,542</b>           | <b>\$ 79,604</b>                        | <b>\$ 687,009</b>    | <b>\$ 14,467</b>                        |  |
| 109 |                                      |                             |                                   |                             |   |                      |   |  |
| 110 | <b>EXCESS OF REVENUES OVER</b>       | <b>\$ 279,126</b>           | <b>\$ 53,601</b>                  | <b>\$ -</b>                 | <b>\$ 59,340</b>                        | <b>\$ 0</b>          | <b>\$ 0</b>                             |  |
| 111 |                                      |                             |                                   |                             |   |                      |   |  |

**Proposed Budget**  
**Panther Trails Community Development District**  
**Reserve Fund**  
**Fiscal Year 2021/2022**

| Chart of Accounts Classification            | Actual YTD<br>through<br>04/30/21 | Projected<br>Annual<br>Totals<br>2020/2021 | Annual<br>Budget for<br>2020/2021 | Projected<br>Budget variance<br>for 2020/2021 | Budget for<br>2021/2022 | Budget<br>Increase<br>(Decrease) vs<br>2020/2021 | Comments   |
|---|-----------------------------------|--|-----------------------------------|---|-------------------------|--|--|
| <b>REVENUES</b>                             |                                   |  |                                   |   |                         |  |  |
| Special Assessments                         |                                   |  |                                   |   |                         |  |  |
| Tax Roll*                                   | \$ 28,227                         | \$ 28,227                                  | \$ 28,227                         | \$ -  | \$ 20,000               | \$ (8,227)                                       | Allocate for the mitered end replacement project |
| Interest Earnings                           |                                   |  |                                   |   |                         |  |  |
| Interest Earnings                           | \$ 13                             | \$ 22                                      | \$ -                              | \$ 22   | \$ -                    | \$ -   |  |
| <b>TOTAL REVENUES</b>                       | <b>\$ 28,240</b>                  | <b>\$ 28,249</b>                           | <b>\$ 28,227</b>                  | <b>\$ 22</b>                                  | <b>\$ 20,000</b>        | <b>\$ (8,227)</b>                                |  |
| Balance Forward from Prior Year             | \$ -                              | \$ -                                       | \$ -                              | \$ -  | \$ -                    | \$ -   |  |
| <b>TOTAL REVENUES AND BALANCE FORWARD</b>   | <b>\$ 28,240</b>                  | <b>\$ 28,249</b>                           | <b>\$ 28,227</b>                  | <b>\$ 22</b>                                  | <b>\$ 20,000</b>        | <b>\$ (8,227)</b>                                |  |
| <b>EXPENDITURES</b>                         |                                   |  |                                   |   |                         |  |  |
| Contingency                                 |                                   |  |                                   |   |                         |  |  |
| Capital Reserves                            | \$ 28,240                         | \$ 28,249                                  | \$ 28,227                         | \$ (22)                                       | \$ 20,000               | \$ (8,227)                                       |  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$ 28,240</b>                  | <b>\$ 28,249</b>                           | <b>\$ 28,227</b>                  | <b>\$ (22)</b>                                | <b>\$ 20,000</b>        | <b>\$ (8,227)</b>                                |  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>\$ -</b>                       | <b>\$ 0</b>                                | <b>\$ -</b>                       | <b>\$ 0</b>                                   | <b>\$ -</b>             | <b>\$ -</b>                                      |  |

**Budget Template  
Panther Trails Community Development District  
Debt Service  
Fiscal Year 2021/2022**

| Chart of Accounts Classification            | Series 2015         | Series 2016         | Series 2018         | Budget for 2021/2022 |
|---|---------------------|---------------------|---------------------|----------------------|
| <b>REVENUES</b>                             |                     |                     |                     |                      |
| Special Assessments                         |                     |                     |                     |                      |
| Net Special Assessments <sup>(1)</sup>      | \$361,149.23        | \$227,841.04        | \$176,293.76        | \$765,284.04         |
| <b>TOTAL REVENUES</b>                       | <b>\$361,149.23</b> | <b>\$227,841.04</b> | <b>\$176,293.76</b> | <b>\$765,284.04</b>  |
| <b>EXPENDITURES</b>                         |                     |                     |                     |                      |
| <b>Administrative</b>                       |                     |                     |                     |                      |
| Financial & Administrative                  |                     |                     |                     |                      |
| Debt Service Obligation                     | \$361,149.23        | \$227,841.04        | \$176,293.76        | \$765,284.04         |
| <b>Administrative Subtotal</b>              | <b>\$361,149.23</b> | <b>\$227,841.04</b> | <b>\$176,293.76</b> | <b>\$765,284.04</b>  |
| <b>TOTAL EXPENDITURES</b>                   | <b>\$361,149.23</b> | <b>\$227,841.04</b> | <b>\$176,293.76</b> | <b>\$765,284.04</b>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>        |

Collection and Discount % applicable to the county:

6.0%

**Gross assessments**

**\$813,439.67**

**Notes:**

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

<sup>(1)</sup> Maximum Annual Debt Service less Prepaid Assessments received.

**Panther Trails Community Development District**

**FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

|                                       |                     |
|---------------------------------------|---------------------|
| 2021/2022 O&M Budget                  | \$670,669.00        |
| Hillsborough Co. 2% Collection Cost : | \$14,269.55         |
| 4% Early Payment Discount :           | \$28,539.11         |
| 2021/2022 Total:                      | <u>\$713,477.66</u> |

|                      |               |
|----------------------|---------------|
| 2020/2021 O&M Budget | \$670,669.00  |
| 2021/2022 O&M Budget | \$670,669.00  |
| Total Difference:    | <u>\$0.00</u> |

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

**PANTHER TRAILS****FISCAL YEAR 2021/2022 O&M & DEBT SERVICE ASSESSMENT SCHEDULE**

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

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

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

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

<sup>(3)</sup> Annual assesment that will appear on Novemeber 2021 Hillsborough County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).