



Rizzetta & Company

# **Panther Trails Community Development District**

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**Board of Supervisors' Meeting  
August 12, 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	Chairman
	Jennifer Murray	Vice Chairman
	Daniel Smith	Assistant Secretary
	Jacquelyn Nelson	Assistant Secretary
	Jackie Brown	Assistant Secretary
<b>District Manager</b>	Greg Cox	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 • 9428 CAMDEN FIELD PARKWAY • RIVERVIEW, FL 33578**  
**MAILING ADDRESS • 3434 COLWELL AVE, STE 200 • TAMPA, FL 33614**  
[WWW.PANTHERTRAILSCDD.COM](http://WWW.PANTHERTRAILSCDD.COM)

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August 4, 2021

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

**AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of Panther Trails Community Development District will be held on **Thursday, August 12, 2021 at 5:30 p.m.** at the Carriage Pointe Club House, located at 11796 Ekker Road, Gibsonton, FL 33534. To access the meeting, please use a telephone to dial 929-205-6099, and enter the ID# 3476422507. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors' Meeting held on June 10, 2021 ..... Tab 1
  - B. Consideration of Operation & Maintenance Expenditures for May & June 2021 ..... Tab 2
- 4. BUSINESS ITEMS**
  - A. Public Hearing on Fiscal Year 2021/2022 Budget
    1. Consideration of Resolution 2021-06, Adopting Fiscal Year 2021-2022 Budget ..... Tab 3
  - B. Public Hearing on Levying O&M Assessments
    1. Consideration of Resolution 2021-07, Levying O&M Assessments for Fiscal Year 2021/2022 ..... Tab 4
  - C. Consideration of Resolution 2021-08, Setting the Meeting Schedule for Fiscal Year 2021/2022 ..... Tab 5
  - D. Ratification of FY 19-20 Audit ..... Tab 6
  - E. Ratification of Dove Interiors Blind Proposal ..... Tab 7
- 5. REPORTS & PRESENTATIONS**
  - A. Presentation of Monthly Maintenance Inspection Reports
    1. Pond Reports ..... Tab 8
    2. Field Inspection Reports and Responses ..... Tab 9
      - A. Consideration of LMP Proposals ..... Tab 10
  - B. District Counsel
  - C. District Engineer

- D. Amenities Manager
    - 1. Clubhouse Reports ..... Tab 11
  - E. District Manager
    - 1. Financial Status Update ..... Tab 12
- 6. **SUPERVISOR REQUESTS**
- 7. **CONSIDERATION OF JACQUALYN NELSON RESIGNATION**
  - A. Review of Resignation Letter ..... Tab 13
- 8. **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) 933-5571.

Sincerely,  
*Taylor Nielsen*  
District Manager

Cc: Carrie Macsuga, Chairman  
Scott Steady, District Counsel

**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, June 10, 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>
Jacquelyn Nelson	<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>
Greg Woodcock	<b>District Engineer, Cardno TBE (via phone)</b>
Jason Jaszczak	<b>Aquatic Systems (via phone)</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**

The Board heard audience comments on native pond plants.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the  
Board of Supervisors Meeting held  
on April 8, 2021**

Mr. Nielsen presented the April 8, 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 April 8, 2021, for the Panther Trails Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Operation &  
Maintenance Expenditures for March  
and April 2021**

Mr. Nielsen presented the Operation and Maintenance Expenditures for March and April 2021.

On a Motion by Mr. Smith, seconded by Ms. Nelson, with all in favor, the Board of Supervisors approved the Operation and Maintenance Expenditures for March 1-31 (\$47,068.69) and April 1-30 (\$45,031.98), for the Panther Trails Community Development District.

**FIFTH ORDER OF BUSINESS**

**District Engineer Report**

Mr. Woodcock presented his report to the Board.

The Board requested follow up on the pond 16 fence install, to ensure it is not on an easement, or has caused damage to District property.

**SIXTH ORDER OF BUSINESS**

**Presentation of Proposed Budget for  
Fiscal Year 2021/2022**

Mr. Nielsen opened a discussion regarding the Proposed Budget for Fiscal Year 2021/2022. There were no comments or questions from the Board.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-04,  
Approving Proposed Budget &  
Setting Public Hearing**



83 Mr. Nielsen presented Resolution 2021-14, Approving Proposed Budget  
84 & Setting Public Hearing to the Board.  
85

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors adopted Resolution 2021-14, Approving Proposed Budget & Setting Public Hearing for August 12, 2021 at 5:30 pm, for the Panther Trails Community Development District.

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87  
88 **EIGHT ORDER OF BUSINESS**

**Discussion on Conduct at the  
Amenity Center**

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90  
91 Mr. Nielsen opened a discussion on Conduct at the Amenity Center. The  
92 Board approved the Clubhouse Manager to suspend Amenity privileges from  
93 residents in violation of conduct rules, resulting in the resident being required to  
94 attend a Board meeting to be considered for reinstatement. The Clubhouse  
95 Manger is to inform the District Manager of this event, to have a notice sent to  
96 the resident.  
97

98  
99 **NINTH ORDER OF BUSINESS**

**Staff Reports**

100  
101 **A. Pond Report**

102  
103 Mr. Jaszczak presented the Pond Report. There were no comments or questions  
104 from the Board.  
105

106 **1. Consideration of Pond Enhancement Proposals**

107  
108 Mr. Nielsen presented the Pond Enhancement Proposal to the Board.  
109

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the Solitude proposal for \$1,995.00, to add aquatic plants to pond 11; to be installed at a later date once site is ready to host the plants, for the Panther Trails Community Development District.

110  
111 **B. Field Inspection Report & Proposals**

112  
113 Mr. Schaub presented the Field Report.  
114

115 The Board inquired about the plugs installed by LMP, which Ms. Means stated  
116 would be replaced once the site is receiving rain.  
117  
118  
119  
120

**C. District Counsel**

Not present. No report.

**D. Clubhouse Manager**

Ms. Teixeira presented the Clubhouse report.

The Board approved the Amenity facilities at 100% occupancy, with masks recommended for those who are not vaccinated. The Clubhouse rentals are to be restricted, however, to 50 % capacity. The Clubhouse rentals will also be available only to residents, and one rental per day.

On a Motion by Ms. Nelson, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved to open the Amenity facilities at 100% occupancy, with masks recommended for those who are not vaccinated; the Clubhouse rentals are to be restricted, however, to 50% capacity; the Clubhouse rentals will also be available only to residents, and one rental per day, for the Panther Trails Community Development District.

The Board elected for Board Supervisor Daniel Smith to assist the Clubhouse manager in replacing/upgrading the computer on site.

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved termination of the Dragonfly janitorial contract, and to start new services with Speed Cleaning Services, for the Panther Trails Community Development District.

**E. District Manager**

Mr. Nielsen advised the Board of the next meeting held on July 8, 2021. The Board decided to cancel July's meeting, and will meet next on August 12, 2021.

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

**TENTH ORDER OF BUSINESS**

**Supervisor Requests**

Mr. Nielsen asked if there were any Supervisor requests. The Board requested the District Engineer contact TECO regarding the constant power outages in the District and communicate updates with Board Supervisor Daniel Smith.

156           The Board also postponed the consideration of Jacquelyn Nelson's  
157           resignation until next meeting.

158  
159   **ELEVENTH ORDER OF BUSINESS**

159                   **Adjournment**

160  
161           Mr. Nielsen requested a motion to adjourn the meeting unless there was any  
162           further business to come before the Board.

163  

On a Motion by Ms. Macsuga, seconded by Ms. Nelson, with all in favor, the Board of Supervisors approved to adjourn the meeting at 6:31 p.m. for the Panther Trails Community Development District.

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

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

# **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 May 2021 For Board Approval**

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

The total items being presented: **\$36,976.84**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

May 1, 2021 Through May 31, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
A&D Pool	002991	38618	Monthly Pool Service 05/21	\$ 1,650.00
Blake Wanecski dba Poop 911	002993	4260119	9 Stations Emptied 04/21	\$ 237.90
BOCC	002989	6919533420 04/21	11796 Ekker Rd and Lift Station 04/21	\$ 169.46
Bright House Networks	002982	040845301042621	Clubhouse Phone/Internet/Cable 05/21	\$ 359.80
Cardno, Inc.	002987	529215	Professional Services Rendered Through 04/21	\$ 877.50
DCSI, Inc.	002983	28468	Monitoring Services - Quarterly Invoice 04/21	\$ 74.97
Dragonfly Home Services	002984	042621-Dragonfly	Clubhouse Cleaning Weeks of 04/19/21- 04/26/21	\$ 245.00
Florida Department of Revenue	002988	39-8015697991-3 04/21	Sales & Use Tax 0421	\$ 5.22
Landscape Maintenance Professionals Inc	002992	159814	Landscape Maintenance 05/21	\$ 10,070.83
Landscape Maintenance Professionals Inc	002992	160058	St. Augustine & Bahia Fertilization 04/21	\$ 630.00
Landscape Maintenance Professionals Inc	002992	160059	Pest Control 04/21	\$ 175.00
Republic Services #696	002997	0696-000948768	Disposal Service 06/21	\$ 346.03
Rizzetta & Company, Inc	002985	INV000000058196	District Management Fees 05/21	\$ 5,022.09
Rizzetta Amenity Services, Inc.	002990	INV00000000008741	Actual Bi-Weekly Payroll & Employee Ins Reimburse 04/21	\$ 5,165.81
Rizzetta Amenity Services, Inc.	002994	INV00000000008768	Amenity -Cell & Auto 04/21	\$ 84.23
Rizzetta Amenity Services, Inc.	002998	INV00000000008791	Actual Bi-Weekly Payroll & Employee Ins Reimburse 05/21	\$ 6,005.36

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

May 1, 2021 Through May 31, 2021

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta Technology Services, LLC	002986	INV00000007514	Website Hosting Services 05/21	\$ 100.00
Solitude Lake Management	002995	PI-A00596007	Monthly Lake & Wetland Services 05/21	\$ 1,400.00
Tampa Electric Company	002996	Summary Bill 04/21	Summary Bill 04/21	\$ 4,294.64
Terminix Processing Center	002999	407900996	Pest Control 05/21	<u>\$ 63.00</u>
<b>Report Total</b>				<b><u>\$ 36,976.84</u></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 June 2021 For Board Approval**

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

The total items being presented: **\$68,572.38**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
A&D Pool	3032	39093	Monthly Pool Service 06/21	\$ 1,650.00
A&D Pool	3020	39340	Tighten Handrails 06/21	\$ 95.00
A&D Pool	3020	39341	8" Slide Valve Rebuild Kit 06/21	\$ 1,690.00
ABM Building Services, LLC	3000	16130361	A/C Maintenance Services 05/21	\$ 5,349.00
Blake Wanecski dba Poop 911	3016	4358897	9 Stations Emptied 05/21	\$ 237.90
BOCC	3014	6919533420	11796 Ekker Rd and Lift Station 05/21	\$ 318.91
BOCC	3039	6919533420	11796 Ekker Rd and Lift Station 06/21	\$ 201.50
Bright House Networks	3001	040845301052621	Clubhouse Phone/Internet/Cable 06/21	\$ 359.80
Bright House Networks	3033	040845301062621	Clubhouse Phone/Internet/Cable 07/21	\$ 361.59
Burr & Forman LLP	3002	1239135	Legal Services 04/21	\$ 360.00
Cardno, Inc.	3034	529599	Professional Services Rendered Through 06/21	\$ 1,212.50
Carrie Jo Macsuga	3028	CM061021	Board of Supervisors Meeting 06/10/21	\$ 200.00
Clean Sweep Supply Co., Inc.	3003	213117	Janitorial Supplies 05/21	\$ 332.85
Clean Sweep Supply Co., Inc.	3021	213274	Janitorial Supplies 06/21	\$ 66.30
Clean Sweep Supply Co., Inc.	3035	213461	Janitorial Supplies 06/21	\$ 98.50
Daniel J Smith II	3031	DS061021	Board of Supervisors Meeting 06/10/21	\$ 200.00



## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
DCSI, Inc.	3036	28690	Access Cards 06/21	\$ 569.00
Dragonfly Home Services	3008	051821-Dragonfly	Clubhouse Cleaning Weeks of 05/10/21-05/17/21	\$ 245.00
Dragonfly Home Services	3022	053121-Dragonfly	Clubhouse Cleaning Weeks of 05/24/21-05/31/21	\$ 245.00
Dragonfly Home Services	3040	061421-Dragonfly	Clubhouse Cleaning Weeks of 06/07/21-06/14/21	\$ 245.00
Fitness Logic, Inc.	3004	101228	Fitness Equipment Repair 05/21	\$ 55.99
Fitness Logic, Inc.	3004	101229	Fitness Equipment Repair 05/21	\$ 123.00
Fitness Logic, Inc.	3004	101230	Fitness Equipment Repair 05/21	\$ 192.00
Fitness Logic, Inc.	3004	101321	Fitness Equipment Repair 05/21	\$ 286.98
Fitness Logic, Inc.	3012	101552	Fitness Equipment Repair 05/21	\$ 341.99
Fitness Logic, Inc.	3012	101553	Fitness Equipment Repair 05/21	\$ 679.90
Fitness Logic, Inc.	3037	101823	Fitness Equipment Repair 06/21	\$ 273.28
Florida Department of Health in Hillsborough	3007	29-BID-5314796	Pool Permit Fees 06/21	\$ 275.00
Florida Department of Revenue	3013	39-8015697991-3 05/21	Sales & Use Tax 05/21	\$ 5.23
Florida Reserve Study and Appraisal, Inc.	3005	5242021	Reserve Study 05/21	\$ 2,500.00
Hancock Whitney Bank	3006	37210	S/A Trustee Fee Series 2016 11/02/20-05/01/21	\$ 1,750.00
Hawkins Service Company	3038	206820	Installed 14 Bulbs in Clubhouse & Swith in Gym 03/21	\$ 359.00

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Landscape Maintenance Professionals Inc	3009	160116	Shrub Removal & Replacement 05/21	\$ 68.75
Landscape Maintenance Professionals Inc	3009	160117	Shrub Removal & Replacement 05/21	\$ 15.15
Landscape Maintenance Professionals Inc	3009	160118	Shrub Removal & Replacement 05/21	\$ 194.50
Landscape Maintenance Professionals Inc	3009	160120	Shrub Removal & Replacement 05/21	\$ 137.70
Landscape Maintenance Professionals Inc	3041	160471	Landscape Maintenance 06/21	\$ 10,070.83
Landscape Maintenance Professionals Inc	3023	160714	St. Augustine Fertilization 05/21	\$ 1,260.00
Landscape Maintenance Professionals Inc	3023	160715	Pest Control 05/21	\$ 175.00
Landscape Maintenance Professionals Inc	3015	160754	Shrub Removal & Replacement 06/21	\$ 33.90
McDirmitt Davis & Company LLC	3024	49272	Audit Services FY 19/20	\$ 3,600.00
Office Dynamics	3025	32913	Books Copied and Bound 06/21	\$ 172.20
Republic Services #696	3029	0696-000955570	Disposal Service 07/21	\$ 348.01
Rizzetta & Company, Inc	3010	INV00000058968	District Management Fees 06/21	\$ 5,022.09
Rizzetta Amenity Services, Inc.	3017	INV00000000008817	Actual Bi-Weekly Payroll & Employee Ins Reimburse 05/21	\$ 4,178.90
Rizzetta Amenity Services, Inc.	3026	INV00000000008841	Amenity -Cell & Auto 05/21	\$ 80.24
Rizzetta Amenity Services, Inc.	3030	INV00000000008862	Actual Bi-Weekly Payroll & Employee Ins Reimburse 06/21	\$ 4,790.30
Rizzetta Amenity Services, Inc.	3042	INV00000000008886	Actual Bi-Weekly Payroll & Employee Ins Reimburse 06/25/21	\$ 4,016.84

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

June 1, 2021 Through June 30, 2021

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta Technology Services, LLC	3018	INV00000007607	Website Hosting Services 06/21	\$ 100.00
Solitude Lake Management	3043	PI-A00613947	Monthly Lake & Wetland Services 06/21	\$ 1,400.00
Solitude Lake Management	3043	SMOR-476477	50% Deposit - Pond Planting 06/21	\$ 997.50
Tampa Electric Company	3027	Summary Bill 05/21	Summary Bill 05/21	\$ 6,810.00
Terminix Processing Center	3044	408882911	Pest Control 06/21	\$ 63.00
US Bank	3011	6107630	Trustee Fees Series 2015 - 04/01/21-03/31/22	\$ 3,771.25
Vilo Fence, LLC	3019	52121	Broken Fence Replacement 05/21	\$ 386.00
<b>Report Total</b>				<b><u>\$ 68,572.38</u></b>

## **RESOLUTION 2021-06**

### **THE ANNUAL APPROPRIATION RESOLUTION OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2021, submitted to the Board of Supervisors (“**Board**”) of the Panther Trails Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

**WHEREAS**, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

**WHEREAS**, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

**WHEREAS**, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

## SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Panther Trails Community Development District for the Fiscal Year Ending September 30, 2022."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

## SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2021/2022, the sum of \$\_\_\_\_\_ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

## SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2019/2022 or within 60 days following the end of the Fiscal Year 2021/2022 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2021.**

ATTEST:

**PANTHER TRAILS COMMUNITY  
DEVELOPMENT DISTRICT**

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

By: \_\_\_\_\_

Its: \_\_\_\_\_

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

## RESOLUTION 2021-07

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2021/2022; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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

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

**WHEREAS**, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

**WHEREAS**, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2021 and ending September 30, 2022 (“**Fiscal Year 2021/2022**”), attached hereto as **Exhibit “A,”** and

**WHEREAS**, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS**, the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS**, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS**, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS**, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2021/2022; and

**WHEREAS**, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

(“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS**, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method, all as set forth in **Exhibit “B;”** and

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

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

**SECTION 1. BENEFIT & ALLOCATION FINDINGS.** The provision of the services, facilities, and operations as described in **Exhibit “A”** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits “A” and “B,”** and is hereby found to be fair and reasonable.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**A. Tax Roll Assessments.** The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

**SECTION 4. ASSESSMENT ROLL.** The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.



**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2021.

ATTEST:

**PANTHER TRAILS COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairman, Board of Supervisors

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll (Uniform Method)

**RESOLUTION 2021-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIME AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Panther Trails Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within the Hillsborough County, Florida; and

WHEREAS, the District’s Board of Supervisors (hereinafter the “Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit “A”.

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District’s Secretary is hereby directed to file annually, with Hillsborough County, a schedule of the District’s regular meetings.

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

**PASSED AND ADOPTED** this 12th day of August 2021.

ATTEST:

**PANTHER TRAILS  
COMMUNITY DEVELOPMENT  
DISTRICT**

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Secretary / Assistant Secretary

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Chairman, Board of Supervisors

**EXHIBIT “A”**  
**BOARD OF SUPERVISORS’ MEETING DATES**  
**PANTHER TRAILS**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2021/2022**

October 14, 2021  
November 11, 2021  
December 9, 2021  
January 13, 2022  
February 10, 2022  
March 10, 2022  
April 14, 2022  
May 12, 2022  
June 9, 2022  
July 14, 2022  
August 11, 2022  
September 8, 2022

All meetings will convene at 5:30 p.m. at\* the Carriage Pointe Clubhouse, located at 11796 Ekker Road, Gibsonton, FL 33534.

*\*Please note that because of the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such meetings may be held telephonically, virtually, or at another location in the event the above location is not available. Please check the District’s website for the latest information: <https://www.diamondhillcdd.org/>*