



Rizzetta & Company

# **Panther Trails Community Development District**

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**Board of Supervisors' Meeting  
June 9, 2022**

**Carriage Pointe Clubhouse  
11796 Ekker Road  
Gibson, FL 33534**

**[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
	Jackie Brown	Assistant Secretary
	Kevin Travis	Assistant 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	Stantec

**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, Suite 200, Tampa, FL 33614**  
**[www.panthertrailscdd.org](http://www.panthertrailscdd.org)**

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June 2, 2022

**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, June 9, 2022 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 14, 2022.....Tab 1
  - B.** Consideration of Operation & Maintenance Expenditures for March & April 2022 .....Tab 2
- 4. BUSINESS ITEMS**
  - A.** Consideration of Engagement Letter for LLS Solutions..Tab 3
  - B.** Presentation of Proposed Budget for Fiscal Year 2022/2023
    1. Consideration of Resolution 2022-01, Approving Proposed Budget & Setting Public Hearing .....Tab 4
- 5. STAFF REPORTS**
  - A.** Presentation of Monthly Maintenance Inspection Reports
    1. Pond Report .....Tab 5
    2. Landscape Inspection Report and Responses .....Tab 6
      - i. Consideration of Addendum for Swale .....Tab 7
      - ii. Consideration of LMP Proposals .....Tab 8
  - B.** District Counsel
  - C.** District Engineer
  - D.** Amenities Manager
    1. Clubhouse Report.....Tab 9
  - E.** District Manager
    1. Review of District Manager Report .....Tab 10
- 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

**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 14, 2022 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>
Kevin Travis	<b>Board Supervisor, Assistant Secretary (via phone)</b>
Jennifer Murray	<b>Board Supervisor, Assistant Secretary</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, Rizzetta &amp; Co.</b>
Greg Woodcock	<b>District Engineer, Cardno TBE (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**

There were no audience comments.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the  
Board of Supervisors Meeting held  
on February 10, 2022**

Mr. Nielsen presented the February 10, 2022 Board of Supervisor meeting minutes to the Board.

On a Motion by Ms. Macsuga, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Meeting held on February 10, 2022, for the Panther Trails Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Operation &  
Maintenance Expenditures for  
January & February 2022**

Mr. Nielsen presented the Operation and Maintenance Expenditures for January & February 2022.

The Board instructed District Staff to start replacing the dying palms with Crape Myrtles or Bottle Brush.

On a Motion by Mr. Brown, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors the Operation and Maintenance Expenditures for January 1-31 (\$58,427.59) and February 1-28 (\$55,266.30), for the Panther Trails Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of Solitude Price  
Increase Addendum**

Mr. Nielsen presented the Solitude Price Increase Addendum to the Board.

On a Motion by Ms. Murray, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved Solitude Price Increase Addendum, for the Panther Trails Community Development District.



**SIXTH ORDER OF BUSINESS**                      **Consideration        of        Aquatics**  
**Maintenance Proposals**

Mr. Nielsen presented the Aquatics Maintenance Proposals to the Board. The Board decided to not take action at this time.

**SEVENTH ORDER OF BUSINESS**                      **Consideration        of        DCSI        Security**  
**Proposals**

Mr. Nielsen presented the DCSI Security Proposals to the Board.

On a Motion by Ms. Macsuga, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved the DCSI proposals 12055, 12056 and 12057; contingent on a full spectrum project and schematic are reviewed with the preapproved proposals between DCSI and Supervisor Smith for approval and any necessary modifications. Not to Exceed an amount of \$30k in total for the additional work to be completed, for the Panther Trails Community Development District.

The Board requested a proposal from DCSI for monitoring services after all the installations are completed.

**EIGHTH ORDER OF BUSINESS**                      **Staff Reports**

**A. Pond Report**

Mr. Nielsen presented the Pond Report to the Board for February and March.

The Board requested the Aquatics vendor retrieve the couch cushions in Pond 2 and please return to 7931 Carriage Point.

**B. Field Inspection Report & Proposals**

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

**1. Consideration of LMP Fuel Surcharge**

Mr. Nielsen presented the LMP Fuel Surcharge to the Board.

On a Motion by Ms. Macsuga, seconded by Ms. Murray, with all in favor, the Board of Supervisors approved the proposed LMP Fuel Surcharge, for the Panther Trails Community Development District.

**C. District Counsel**

Not present. No report.

The Board requested Helena be authorized to trespass if necessary.

**D. District Engineer**

Mr. Woodcock presented the proposals under separate cover.

On a Motion by Ms. Murray, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved the Finn Outdoors proposal for repair of stormwater systems as identified by District Engineer's inspection report, for the Panther Trails Community Development District.

**E. Clubhouse Manager**

Ms. Teixeira presented the Clubhouse report to the Board.

On a Motion by Ms. Macsuga, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved a Not to Exceed amount of \$10,000 for spending on a new shed and carriage purchase from Helena, for the Panther Trails Community Development District.

**F. District Manager**

Mr. Nielsen advised the Board of the next meeting held on May 12, 2022. The Board decided to cancel May's meeting, and will meet next on June 9, 2022.

Mr. Nielsen presented the District Manager Report and the Pool Proposals to the Board.

On a Motion by Ms. Murray, seconded by Mr. Brown, with all in favor, the Board of Supervisors approved to engage, with a contract drafted by District Counsel, Aqua Sentry Pools and terminate Signet Pools, for the Panther Trails Community Development District.

**NINTH ORDER OF BUSINESS**

**Supervisor Requests**

Mr. Nielsen asked if there were any Supervisor requests.

The Board approved to remove call in zoom options for residents and resume staff-only conference calls.

The Board requested Solitude attend meetings moving forward.

**TENTH 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 7:11 p.m., for the Panther Trails Community Development District.

\_\_\_\_\_  
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 March 2022 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2022 through March 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:      **\$67,325.06**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
A&D Pool	003286	43289	Monthly Pool Service 03/22	\$ 1,675.00
ABM Building Services, LLC	003270	16895550	A/C Maintenance Services 02/22	\$ 647.70
ABM Building Services, LLC	003291	16983074	A/C Maintenance Services 03/22	\$ 647.70
Blake Wanecski dba Poop 911	003283	5232712	9 Stations Emptied 02/22	\$ 237.90
BOCC	003276	6919533420 02/22	11796 Ekker Rd and Lift Station 02/22	\$ 179.44
Cardno, Inc.	003292	531600	Professional Services Through 03/18/22	\$ 1,142.50
Cardno, Inc.	003292	531601	Stormwater Analysis 03/18/22	\$ 1,665.00
DCSI, Inc.	003274	29386	Access Gate Service 02/22	\$ 349.00
Florida Department of Revenue	003279	39-8015697991-3 02/22	Sales & Use Tax 02/22	\$ 40.30
Harris Romaner Graphics, Inc.	003275	20132	Pool Rules Sign 03/22	\$ 370.00
Kenneth Johnson	003282	107700	Xerox Machine 02/22	\$ 575.00
Landscape Maintenance Professionals Inc	003287	166208	Landscape Maintenance 03/22	\$ 10,135.83

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Landscape Maintenance Professionals Inc	003280	166356	St Augustine Fertilization 02/22	\$ 1,260.00
Landscape Maintenance Professionals Inc	003280	166357	Pest Control 02/22	\$ 175.00
Landscape Maintenance Professionals Inc	003287	166473	Irrigation Repairs 03/22	\$ 625.00
Landscape Maintenance Professionals Inc	003293	166518	Irrigation Repairs 03/22	\$ 80.00
Landscape Maintenance Professionals Inc	003293	166637	Plant Replacement 03/22	\$ 348.50
Landscape Maintenance Professionals Inc	003293	166638	Plant Replacement 03/22	\$ 1,086.00
Nick Knows LLC	003271	PTCDD21	Clubhouse Cleaning 02/22	\$ 1,000.00
Nick Knows LLC	003281	PTCDD23	Clubhouse Cleaning 03/22	\$ 2,815.00
Nick Knows LLC	003294	PTCDD25	Clubhouse Cleaning 03/22	\$ 1,125.00
Republic Services #696	003295	0696-001015238	Disposal Service 04/22	\$ 169.00
Rizzetta & Company, Inc	003272	INV0000066104	Personnel Reimbursement 02/22	\$ 5,157.89
Rizzetta & Company, Inc	003277	INV0000066355	District Management Fees 03/22	\$ 5,122.09

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

March 1, 2022 Through March 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc	003284	INV0000066418	General Management & Oversight/Personnel 03/22	\$ 12,386.24
Rizzetta & Company, Inc	003290	INV0000066474	Amenity - Cell & Auto 02/22	\$ 64.10
Rizzetta & Company, Inc	003290	INV0000066742	Personnel Reimbursement 03/22	\$ 4,937.56
South Shore Custom Carts, LLC	003273	021322 South Shore	6 Golf Cart Batteries	\$ 1,050.00
Tampa Electric Company	003285	Summary Bill 02/22	Summary Bill 02/22	\$ 12,195.31
Terminix Processing Center	003278	417367973	Pest Control 02/22	<u>\$ 63.00</u>
<b>Report Total</b>				<b><u>\$ 67,325.06</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 April 2022 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:     **\$50,569.36**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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



## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ABM Building Services, LLC	003311	17063692	A/C Maintenance Services 04/22	\$ 647.70
Blake Wanecski dba Poop 911	003304	5336227	9 Stations Emptied 03/22	\$ 237.90
Blue Signet Holdings, LLC	003321	43796	Montly Pool Service 04/22	\$ 1,675.00
BOCC	003301	6919533420 03/22	11796 Ekker Rd and Lift Station 03/22	\$ 229.44
Bright House Networks	042022-1	040845301032622	Clubhouse Phone/Internet/Cable 02/22	\$ 376.24
Carrie Jo Macsuga	003316	CM041422	Board of Supervisors Meeting 04/14/22	\$ 200.00
Daniel J Smith II	003322	DS041422	Board of Supervisors Meeting 04/14/22	\$ 200.00
Fitness Logic, Inc.	003313	106568	Quarterly Fitness Equip Maint 04/22	\$ 125.00
Florida Department of Revenue	003300	39-8015697991-3 03/22	Sales & Use Tax 03/22	\$ 43.60
Innersync	003296	20264	Website Quarterly Service 04/22	\$ 384.38
Jackie Brown	003312	JB041422	Board of Supervisors Meeting 04/14/22	\$ 200.00
Jennifer L. Murray	003317	JM041422	Board of Supervisors Meeting 04/14/22	\$ 200.00

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Kevin Travis	003323	KT041422	Board of Supervisors Meeting 04/14/22	\$ 200.00
Landscape Maintenance Professionals Inc	003315	166795	Landscape Maintenance 04/22	\$ 10,287.87
Landscape Maintenance Professionals Inc	003297	166918	Tree Removal 03/22	\$ 480.00
Landscape Maintenance Professionals Inc	003302	167002	Palm Fertilization 03/22	\$ 2,425.00
Landscape Maintenance Professionals Inc	003302	167003	Pest Control 03/22	\$ 175.00
Landscape Maintenance Professionals Inc	003306	167145	Tree Removal 04/22	\$ 440.00
LLS Tax Solutions Inc.	003314	002651	Arbitrage Rebate Calculation Series 2015	\$ 500.00
Nick Knows LLC	003303	PTCDD26	Monument Repair 04/22	\$ 375.00
Nick Knows LLC	003318	PTCDD27	Clubhouse Cleaning 04/22	\$ 1,500.00
Office Dynamics	003307	00034621	Books Copied and Bound 04/22	\$ 146.10
Republic Services #696	003320	0696-001022632	Disposal Service 05/22	\$ 169.00
Rizzetta & Company, Inc	003298	INV0000067098	District Management Fees 04/22	\$ 5,122.09

## Panther Trails Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc	003305	INV0000067147	General Management & Oversight/Personnel 04/22	\$ 6,711.61
Rizzetta & Company, Inc	003309	INV0000067263	Amenity - Cell 03/22	\$ 50.00
Rizzetta & Company, Inc	003319	INV0000067670	Personnel Reimbursement 04/22	\$ 5,071.17
Tampa Electric Company	003310	Summary Bill 03/22	Summary Bill 03/22	\$ 12,328.26
Terminix Processing Center	003299	418382538	Pest Control 03/22	<u>\$ 69.00</u>
<b>Report Total</b>				<b><u>\$ 50,569.36</u></b>

## RESOLUTION 2022-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Panther Trails Community Development District ("**District**") prior to June 15, 2022, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing 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 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE:	August 11, 2022
HOUR:	5:30 p.m.
LOCATION:	Carriage Pointe Clubhouse 11796 Ekker Road Gibsonston, Florida 33534

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

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

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

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

**PASSED AND ADOPTED THIS 9th DAY OF JUNE, 2022.**

ATTEST:

**PANTHER TRAILS COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

**Exhibit A:** Approved Proposed Budgets for Fiscal Year 2022/2023

**Exhibit A:**

Approved Proposed Budgets for Fiscal Year 2022/2023



Rizzetta & Company

# **Panther Trails Community Development District**

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

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**Proposed Budget  
for  
Fiscal Year 2022-2023**

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**Proposed Budget**  
**Panther Trails Community Development District**  
**General Fund**  
**Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 04/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 9	\$ 15	\$ -	\$ 15	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll	\$ 656,275	\$ 656,275	\$ 650,669	\$ 5,606	\$ 744,460	\$ 93,791	
8	HOA Rent	\$ 1,100	\$ 1,886	\$ 2,340	\$ (454)	\$ -	\$ (2,340)	
9	contribution	\$ 65,117	\$ 65,117	\$ -	\$ 65,117	\$ -	\$ -	
10	Miscellaneous Revenues	\$ 348	\$ 597	\$ 500	\$ 97	\$ -	\$ (500)	
11	Facilities Rentals	\$ 1,581	\$ 2,710	\$ 3,500	\$ (790)	\$ -	\$ (3,500)	
12								
13	<b>TOTAL REVENUES</b>	<b>\$ 724,430</b>	<b>\$ 726,600</b>	<b>\$ 657,009</b>	<b>\$ 69,591</b>	<b>\$ 744,460</b>	<b>\$ 87,451</b>	
14								
15	Balance Forward from Prior Year	\$ -	\$ -	\$ 30,000	\$ (30,000)	\$ -	\$ (30,000)	
16								
17	<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 724,430</b>	<b>\$ 726,600</b>	<b>\$ 687,009</b>	<b>\$ 39,591</b>	<b>\$ 744,460.00</b>	<b>\$ 57,451</b>	
18								
19	<b>EXPENDITURES - ADMINISTRATIVE</b>							
20								
21	Legislative							
22	Supervisor Fees	\$ 3,200	\$ 5,486	\$ 7,000	\$ 1,514	\$ 7,000	\$ -	\$4,000 spent last FY
23	Financial & Administrative							
24	Administrative Services	\$ 2,917	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
25	District Management	\$ 14,271	\$ 24,465	\$ 24,465	\$ -	\$ 25,444	\$ 979	4% increase, no increases the last two years
26	District Engineer	\$ 3,265	\$ 5,597	\$ 7,500	\$ 1,903	\$ 7,500	\$ -	\$8,030 spent last FY
27	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	No increase
28	Trustees Fees	\$ 10,011	\$ 10,011	\$ 10,000	\$ (11)	\$ 10,000	\$ -	\$14,275 spent last FY
29	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
30	Financial & Revenue Collections	\$ 2,917	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
31	Accounting Services	\$ 10,500	\$ 18,000	\$ 18,000	\$ -	\$ 18,720	\$ 720	4% increase
32	Auditing Services	\$ -	\$ 3,600	\$ 3,600	\$ -	\$ 4,000	\$ 400	will need new auditor proposal for next year
33	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	\$500 spent last FY
34	Public Officials Liability Insurance	\$ 3,108	\$ 3,108	\$ 3,256	\$ 148	\$ 3,730	\$ 474	EGIS 22-23 Proposal
35	Legal Advertising	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$4,313 spent last FY
36	Bank Fees	\$ 195	\$ 334	\$ 400	\$ 66	\$ 400	\$ -	\$479 spent last FY
37	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	\$175 spent last FY
38	Miscellaneous Fees - Meeting Expenses	\$ 645	\$ 1,106	\$ 300	\$ (806)	\$ 500	\$ 200	\$528 spent last FY
39	(and Email)	\$ 1,853	\$ 2,738	\$ 2,738	\$ -	\$ 2,738	\$ -	contract price
40	Legal Counsel							
41	District Counsel	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$2,040 spent last FY
42								
43	<b>Administrative Subtotal</b>	<b>\$ 64,557</b>	<b>\$ 96,120</b>	<b>\$ 106,934</b>	<b>\$ 10,814</b>	<b>\$ 110,307.00</b>	<b>\$ 3,373</b>	
44								
45	<b>EXPENDITURES - FIELD OPERATIONS</b>							
46								
47	Security Operations							
48	Security Services and Patrols	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0 spent last FY
49	Electric Utility Services							
50	Utility Services	\$ 1,585	\$ 2,717	\$ 4,000	\$ 1,283	\$ 3,000	\$ (1,000)	\$2,193 spent last FY
51	Street Lights	\$ 71,703	\$ 122,919	\$ 108,000	\$ (14,919)	\$ 110,000	\$ 2,000	\$85,651 spent last FY
52	Utility - Recreation Facilities	\$ 8,567	\$ 14,686	\$ 13,000	\$ (1,686)	\$ 15,000	\$ 2,000	\$13,620 spent last FY
53	Garbage/Solid Waste Control Services							
54	Garbage - Recreation Facility	\$ 1,642	\$ 2,815	\$ 4,000	\$ 1,185	\$ 3,000	\$ (1,000)	contract price
55	Water-Sewer Combination Services							
56	Utility Services	\$ 1,346	\$ 2,307	\$ 4,000	\$ 1,693	\$ 3,500	\$ (500)	\$2,977 spent last FY
57	Stormwater Control							
58	Aquatic Maintenance	\$ 9,984	\$ 17,115	\$ 16,800	\$ (315)	\$ 17,996	\$ 1,196	contract price
59	Lake/Pond Bank Maintenance	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$0 spent last FY
60	Wetland Monitoring & Maintenance	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
61	Aquatic Plant Replacement	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$2,649 spent last FY
62	Stormwater System Maintenance	\$ -	\$ -	\$ 10,500	\$ 10,500	\$ 10,500	\$ -	\$0 spent last FY
63	Other Physical Environment							
64	General Liability Insurance	\$ 3,673	\$ 6,297	\$ 3,848	\$ (2,449)	\$ 4,408	\$ 560	EGIS 22-23 Proposal
65	Property Insurance	\$ 10,470	\$ 10,470	\$ 10,725	\$ 255	\$ 12,564	\$ 1,839	EGIS 22-23 Proposal
66	Pressure Washing	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$5,739 spent last FY - \$4500 spent this year
67	Entry & Walls Maintenance	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$0 spent last FY
68	Landscape Maintenance	\$ 82,545	\$ 141,506	\$ 137,614	\$ (3,892)	\$ 142,000	\$ 4,386	contract price+buffer for fuel surcharge
69	Sod	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)	\$0 spent last FY - add amt to replacement landscape line item
70	Ornamental Lighting & Maintenance	\$ 2,398	\$ 4,111	\$ 500	\$ (3,611)	\$ 500	\$ -	\$0 spent last FY
71	Holiday Decorations - Common Areas	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$1,800 spent last FY
72	Irrigation Repairs	\$ 6,118	\$ 10,488	\$ 5,000	\$ (5,488)	\$ 5,000	\$ -	\$2,118 spent last FY
73	Landscape - Mulch	\$ 1,326	\$ 2,273	\$ 8,000	\$ 5,727	\$ 9,000	\$ 1,000	increased mulch price effective 2022
74	Trees	\$ 3,417	\$ 5,858	\$ 3,000	\$ (2,858)	\$ 6,500	\$ 3,500	\$5,177 spent last FY
75	Fire Ant Treatment Phase I and 2	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$0 spent last FY
76	Field Services	\$ 4,550	\$ 7,800	\$ 7,800	\$ -	\$ 8,400	\$ 600	\$600 increase
77	Road & Street Facilities							
78	Parking Lot Repair & Maintenance	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$0 spent last FY
79	Street Sign Repair & Replacement	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -	\$71 spent last FY
80	Parks & Recreation							
81	Management Contract	\$ 93,678	\$ 160,591	\$ 163,324	\$ 2,733	\$ 178,270	\$ 14,946	FY 22/23 increase, staff pay only, no management fee inc.
82	Pool Permits	\$ -	\$ -	\$ 260	\$ 260	\$ 275	\$ 15	\$275 spent last FY
83	Pest Control	\$ 868	\$ 1,488	\$ 720	\$ (768)	\$ 828	\$ 108	contract price
84	Computer Support, Maintenance & Repair	\$ 575	\$ 575	\$ 200	\$ (375)	\$ 500	\$ 300	\$0 spent last FY
85	Fitness Equipment Maintenance & Repair	\$ 848	\$ 1,454	\$ 1,200	\$ (254)	\$ 2,000	\$ 800	\$2,771 spent last FY
86	Clubhouse - Facility Janitorial Service	\$ 7,750	\$ 13,286	\$ 7,440	\$ (5,846)	\$ 16,250	\$ 8,810	contract price

**Proposed Budget**  
**Panther Trails Community Development District**  
**General Fund**  
**Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 04/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
87	Pool Service Contract	\$ 11,625	\$ 19,929	\$ 19,800	\$ (129)	\$ 23,940	\$ 4,140	contract price
88	Pool Repairs	\$ 7,322	\$ 10,000	\$ 1,500	\$ (8,500)	\$ 2,000	\$ 500	\$2,229 spent last FY - ADA lifts bought this year 7k
89	Security System Monitoring & Maintenance	\$ 574	\$ 984	\$ 4,000	\$ 3,016	\$ 4,000	\$ -	\$3,452 spent last FY
90	Facility A/C & Heating Maintenance & Repair	\$ 4,534	\$ 7,773	\$ 7,700	\$ (73)	\$ 7,772	\$ 72	contract price
91	Maintenance & Repairs	\$ 31,677	\$ 5,000	\$ 10,000	\$ 5,000	\$ 10,000	\$ -	\$6,386 spent last FY, about \$1,200 of current year is not HOA paid
92	Telephone Fax, Internet	\$ 2,565	\$ 4,397	\$ 4,700	\$ 303	\$ 4,000	\$ (700)	\$3,789 spent last FY
93	Holiday Decorations -Club House	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	\$760 spent last FY
94	Office Supplies	\$ 3,703	\$ 5,000	\$ 1,200	\$ (3,800)	\$ 1,500	\$ 300	\$1,520 spent last FY - new computer this year
95	Furniture Repair/Replacement	\$ 1,410	\$ 2,417	\$ 1,000	\$ (1,417)	\$ 1,000	\$ -	\$286 spent last FY
96	Playground Equipment and Maintenance	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$2,452 spent last FY
97	Athletic/Park Court/Field Repairs	\$ 2,421	\$ 3,000	\$ 1,000	\$ (2,000)	\$ 1,000	\$ -	\$487 spent last FY - new backboards this year and court stripes
98	Clubhouse Miscellaneous Expense	\$ 1,036	\$ 1,776	\$ 2,000	\$ 224	\$ 2,000	\$ -	\$1,199 spent last FY
99	Dog Waste Station Supplies	\$ 1,665	\$ 2,854	\$ 2,855	\$ 1	\$ 3,200	\$ 345	contract price - need to add dog park
100	Special Events							
101	Special Events	\$ 4,127	\$ 7,075	\$ 1,000	\$ (6,075)	\$ 5,000	\$ 4,000	\$3,336 spent last FY
102	Contingency							
103	Miscellaneous Contingency	\$ -	\$ -	\$ 2,139	\$ 2,139	\$ 5,000	\$ 2,861	\$4,272 spent last FY
104								
105	<b>Field Operations Subtotal</b>	<b>\$ 385,702</b>	<b>\$ 598,960</b>	<b>\$ 580,075</b>	<b>\$ (18,886)</b>	<b>\$ 634,153</b>	<b>\$ 54,078</b>	
106								
107	<b>TOTAL EXPENDITURES</b>	<b>\$ 450,259</b>	<b>\$ 695,080</b>	<b>\$ 687,009</b>	<b>\$ (8,071)</b>	<b>\$ 744,460</b>	<b>\$ 57,451</b>	
108								
109	<b>EXCESS OF REVENUES OVER</b>	<b>\$ 274,171</b>	<b>\$ 31,520</b>	<b>\$ 0</b>	<b>\$ 31,520</b>	<b>\$ -</b>	<b>\$ (0)</b>	
110								

**Proposed Budget**  
**Panther Trails Community Development District**  
**Reserve Fund**  
**Fiscal Year 2022/2023**

	Chart of Accounts Classification	Actual YTD through 04/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1								
2	<b>REVENUES</b>							
3								
4	Special Assessments							
5	Tax Roll*	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 85,900	\$ 65,900	31k for mitered end project + 85,900 recommended reserve funds
6	Interest Earnings							
7	Interest Earnings	\$ 7	\$ 12	\$ -	\$ 12	\$ -	\$ -	
8								
9	<b>TOTAL REVENUES</b>	<b>\$ 20,007</b>	<b>\$ 20,012</b>	<b>\$ 20,000</b>	<b>\$ 12</b>	<b>\$ 85,900</b>	<b>\$ 65,900</b>	
#								
#	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 20,007</b>	<b>\$ 20,012</b>	<b>\$ 20,000</b>	<b>\$ 12</b>	<b>\$ 85,900</b>	<b>\$ 65,900</b>	
#								
#	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
#								
#	<b>EXPENDITURES</b>							
#								
#	Contingency							
#	Capital Reserves	\$ -	\$ 28,249	\$ 20,000	\$ (8,249)	\$ 85,900	\$ 65,900	
#	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 28,249</b>	<b>\$ 20,000</b>	<b>\$ (8,249)</b>	<b>\$ 85,900</b>	<b>\$ 65,900</b>	
#								
#	<b>EXCESS OF REVENUES OVER</b>	<b>\$ 20,007</b>	<b>\$ (8,237)</b>	<b>\$ -</b>	<b>\$ (8,237)</b>	<b>\$ -</b>	<b>\$ -</b>	
#								

**Panther Trails Community Development District**

4

**Debt Service**

**Fiscal Year 2021/2022**

<b>Chart of Accounts Classification</b>	<b>Series 2015</b>	<b>Series 2016</b>	<b>Series 2018</b>	<b>Budget for 2022/2023</b>
<b>REVENUES</b>				
Special Assessments				
Net Special Assessments <sup>(1)</sup>	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
<b>TOTAL REVENUES</b>	<b>\$361,149.23</b>	<b>\$227,841.04</b>	<b>\$176,292.03</b>	<b>\$765,282.31</b>
<b>EXPENDITURES</b>				
<b>Administrative</b>				
Financial & Administrative				
Debt Service Obligation	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
<b>Administrative Subtotal</b>	<b>\$361,149.23</b>	<b>\$227,841.04</b>	<b>\$176,292.03</b>	<b>\$765,282.31</b>
<b>TOTAL EXPENDITURES</b>	<b>\$361,149.23</b>	<b>\$227,841.04</b>	<b>\$176,292.03</b>	<b>\$765,282.31</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**

**\$813,437.83**

**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 AND DEBT SERVICE ASSESSMENT SCHEDULE**

2022/2023 O&M Budget		\$830,360.00
Hillsborough County Collection Cost @	2%	\$17,667.23
Early Payment Discount @	4%	\$35,334.47
2022/2023 Total		<u>\$883,361.70</u>

2021/2022 O&M Budget	\$670,668.80
2022/2023 O&M Budget	\$830,360.00

Total Difference:	<u><u>\$159,691.20</u></u>
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
<b><u>Phase 1</u></b>				
Series 2016 Debt Service - SF 40'	\$581.34	\$581.34	\$0.00	0.00%
Series 2018 Debt Service - SF 40'	\$230.77	\$230.77	\$0.00	0.00%
Operations/Maintenance - SF 40'	\$878.67	\$1,087.88	\$209.21	23.81%
<b>Total</b>	<b>\$1,690.78</b>	<b>\$1,899.99</b>	<b>\$209.21</b>	<b>12.37%</b>
Series 2016 Debt Service - SF 50'	\$725.17	\$725.17	\$0.00	0.00%
Series 2018 Debt Service - SF 50'	\$230.77	\$230.77	\$0.00	0.00%
Operations/Maintenance - SF 50'	\$878.67	\$1,087.88	\$209.21	23.81%
<b>Total</b>	<b>\$1,834.61</b>	<b>\$2,043.82</b>	<b>\$209.21</b>	<b>11.40%</b>
<b><u>Phase 2</u></b>				
Series 2015 Debt Service - SF 40'	\$734.69	\$734.69	\$0.00	0.00%
Series 2018 Debt Service - SF 40'	\$230.77	\$230.77	\$0.00	0.00%
Operations/Maintenance - SF 40'	\$878.67	\$1,087.88	\$209.21	23.81%
<b>Total</b>	<b>\$1,844.13</b>	<b>\$2,053.34</b>	<b>\$209.21</b>	<b>11.34%</b>
Series 2015 Debt Service - SF 50'	\$918.36	\$918.36	\$0.00	0.00%
Series 2018 Debt Service - SF 50'	\$230.77	\$230.77	\$0.00	0.00%
Operations/Maintenance - SF 50'	\$878.67	\$1,087.88	\$209.21	23.81%
<b>Total</b>	<b>\$2,027.80</b>	<b>\$2,237.01</b>	<b>\$209.21</b>	<b>10.32%</b>

**PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT**

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

TOTAL O&M BUDGET		\$830,360.00
COLLECTION COSTS @	2.0%	\$17,667.23
EARLY PAYMENT DISCOUNT @	4.0%	\$35,334.47
TOTAL O&M ASSESSMENT		<u>\$883,361.70</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>				<u>ALLOCATION OF O&amp;M ASSESSMENT</u>				<u>PER LOT ANNUAL ASSESSMENT</u>				
	<u>O&amp;M</u>	<u>SERIES 2015 DEBT SERVICE <sup>(1)</sup></u>	<u>SERIES 2016 DEBT SERVICE <sup>(1)</sup></u>	<u>SERIES 2018 DEBT SERVICE <sup>(1)</sup></u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&amp;M BUDGET</u>	<u>TOTAL O&amp;M</u>	<u>2015 DEBT SERVICE <sup>(2)</sup></u>	<u>2016 DEBT SERVICE <sup>(2)</sup></u>	<u>2018 DEBT SERVICE <sup>(2)</sup></u>	<u>TOTAL <sup>(3)</sup></u>
<b><u>Phase 1</u></b>													
Single Family 40' (Phase 1)	220	0	217	220	1.00	220.00	27.09%	\$239,334.45	\$1,087.88	\$0.00	\$581.34	\$230.77	\$1,899.99
Single Family 40' (Phase 2)	65	65	0	65	1.00	65.00	8.00%	\$70,712.45	\$1,087.88	\$734.69	\$0.00	\$230.77	\$2,053.34
Single Family 50' (Phase 1)	161	0	160	161	1.00	161.00	19.83%	\$175,149.30	\$1,087.88	\$0.00	\$725.17	\$230.77	\$2,043.82
Single Family 50' (Phase 2)	366	366	0	366	1.00	366.00	45.07%	\$398,165.50	\$1,087.88	\$918.36	\$0.00	\$230.77	\$2,237.01
<b>Total</b>	<b>812</b>	<b>431</b>	<b>377</b>	<b>812</b>		<b>812.00</b>	<b>100.00%</b>	<b>\$883,361.70</b>					

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discount Costs (4%):

(\$53,001.70)

Net Revenue to be Collected:

\$830,360.00

<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 2022 Hillsborough County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

## 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.

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### 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 today 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 Master 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.

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## **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.

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### **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.