



Rizzetta & Company

Panther Trails Community Development District

**Board of Supervisors' Meeting
August 11, 2022**

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

www.panthertrailscdd.org

PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT AGENDA

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

District Board of Supervisors	Carrie Macsuga	Chairman
	Daniel Smith	Vice Chairman
	Jennifer Murray	Assistant Secretary
	Jackie Brown	Assistant Secretary
	Kevin Travis	Assistant Secretary
District Manager	Taylor Nielsen	Rizzetta & Company, Inc.
District Attorney	Scott Steady	Burr Forman, LLP
District Engineer	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 • 2700 S. Falkenburg Road, Suite 2745, Riverview, FL 33578
MAILING ADDRESS • 3434 Colwell Ave, Suite 200, Tampa, FL 33614
www.panthertrailscdd.org

August 4, 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, August 11, 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 June 9, 2022 Tab 1
 - B.** Consideration of Operation & Maintenance Expenditures for May & June 2022 Tab 2
- 4. BUSINESS ITEMS**
 - A.** Public Hearing on Fiscal Year 2022-2023 Budget
 1. Consideration of Resolution 2022-02, Adopting Fiscal Year 2022-2023 Final Budget Tab 3
 2. Consideration of Resolution 2022-03, Imposing Special Assessments and Certifying an Assessment Roll... Tab 4
 - B.** Consideration of Resolution 2022-04, Setting the Meeting Schedule for Fiscal Year 2022-2023 Tab 5
 - C.** Consideration of Fiscal Year 22-23 Addendum to the Rizzetta Agreement Tab 6
 - D.** Ratification of Bad Boar Contract..... Tab 7
 - E.** Consideration of Fitness Equipment Proposal Tab 8
 - F.** Ratification of Fiscal Year 2021 Audit Tab 9
 - G.** Consideration of Shade Proposals..... Tab 10
 - H.** Consideration of Perogla Proposals..... Tab 11
- 5. STAFF REPORTS**
 - A.** Presentation of Monthly Maintenance Inspection Reports
 1. Pond Report Tab 12
 2. Landscape Inspection Report and Responses Tab 13
 - i. Consideration of LMP Proposals Tab 14
 - B.** District Counsel
 - C.** District Engineer

- D. Amenities Manager
 - 1. Clubhouse Report..... Tab 15
- E. District Manager
 - 1. Review of District Manger Report Tab 16
- 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, June 9, 2022 at 5:40 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	Board Supervisor, Chairman
Daniel Smith	Board Supervisor, Vice Chairman
Kevin Travis	Board Supervisor, Assistant Secretary
Jennifer Murray	Board Supervisor, Assistant Secretary

Also present were:

Christina Newsome	District Manager, Rizzetta & Co.
Paula Means	Representative, LMP
Bryan Schaub	Landscape Inspector, Rizzetta & Co. (by phone)
Helena Teixeira	Amenities Manager, Rizzetta & Co.
Michael Rodriguez	Amenities, Rizzetta & Co.
Greg Woodcock	District Engineer, Cardno TBE (via phone)

FIRST ORDER OF BUSINESS

Call to Order

Ms. Newsome 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 April 14, 2022**

Ms. Newsome presented the April 14, 2022 Board of Supervisor meeting minutes to the Board.

On a Motion by Mr. Smith, seconded by Ms. Murray, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Meeting held on April 14, 2022, as amended, for the Panther Trails Community Development District.

FOURTH ORDER OF BUSINESS

**Consideration of Operation &
Maintenance Expenditures for March
& April 2022**

Ms. Newsome presented the Operation and Maintenance Expenditures for March & April 2022.

The Board instructed District Management follow up regarding the CRT Printing Services.

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 March 1-31 (\$67,325.06) and April 1-30 (\$50,569.36), for the Panther Trails Community Development District.

FIFTH ORDER OF BUSINESS

**Consideration of Engagement
Letter for LLS Solutions**

Ms. Newsome presented the Engagement Letter for LLS Solutions to the Board.

On a Motion by Mr. Smith, seconded by Ms. Murray, with all in favor, the Board of Supervisors approved the Engagement Letter for LLS Solutions, for the Panther Trails Community Development District.

SIXTH ORDER OF BUSINESS

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

Ms. Newsome presented the Proposed Budget for Fiscal Year 2022-2023 to the Board. A discussion ensued.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2022-01,
Approving Proposed Budget &
Setting Public Hearing.**

Ms. Newsome presented Resolution 2022-01, Approving Proposed Budget & Setting Public Hearing to the Board.

On a Motion by Mr. Smith, seconded by Ms. Murray, with all in favor, the Board of Supervisors adopted Resolution 2022-01, Approving Proposed Budget & Setting Public Hearing for August 11, 2022 at 5:30 p.m., for the Panther Trails Community Development District.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Pond Report

Ms. Newsome presented the Pond Report to the Board for April and May 2022.

The Board requested proposals for hog trapping in the District and to allow Chairman to execute with a Not to Exceed \$3k.

B. Landscape Inspection Report & Proposals

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

1. Consideration of Addendum for Swale

Ms. Newsome presented the Addendum for Swale to the Board.

On a Motion by Mr. Smith, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved the Addendum for Swale mowing and requested the HOA receive a copy of the proposal, for the Panther Trails Community Development District.

2. Consideration of LMP Proposals

Ms. Means presented the LMP Proposals to the Board.

The Board decided not to take action on the LMP Proposals.

C. District Counsel

Not present. No report.

D. District Engineer

Mr. Woodcock presented the Stormwater Needs Analysis to the Board.

On a Motion by Ms. Macsuga, seconded by Ms. Murray, with all in favor, the Board of Supervisors approved the Stormwater Needs Analysis Report, for the Panther Trails Community Development District.

E. Clubhouse Manager

Ms. Teixeira presented the Clubhouse report to the Board.

The Board requested the Clubhouse Manager obtain proposals for 2 throne chairs, 50 folding chairs and 150 chair covers and to provide an itemized bill.

On a Motion by Ms. Murray, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved for Chairman and staff to obtain and sign the hog trapper proposal, with a Not to Exceed amount of \$3k, for the Panther Trails Community Development District.

On a Motion by Ms. Macsuga, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved for the Clubhouse Manager to obtain an itemized bill including two throne chairs, 50 folding chairs and 150 chair covers, for the Panther Trails Community Development District.

On a Motion by Mr. Smith, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved 3 pergolas to be installed, with a Not to Exceed amount of \$10k, for the Panther Trails Community Development District.

F. District Manager

Ms. Newsome announced the Election deadline is June 13, 2022- June 17, 2022 at 12:00 p.m.

Ms. Newsome presented the District Manager Report to the Board. There were no comments or questions from the Board.

NINTH ORDER OF BUSINESS

Supervisor Requests

Ms. Newsome asked if there were any Supervisor requests. There were none.

TENTH ORDER OF BUSINESS

Adjournment

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

On a Motion by Mr. Smith, seconded by Ms. Macsuga, with all in favor, the Board of Supervisors approved to adjourn the meeting at 7:37 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

**Operation and Maintenance Expenditures
May 2022
For Board Approval**

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

The total items being presented: **\$64,036.77**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
ABM Building Services, LLC	003347	17153743	A/C Maintenance Services 05/22	\$ 667.25
BL Pools, LLC	003336	5932	Montly Pool Service 05/22	\$ 1,995.00
Blake Wanecski dba Poop 911	003331	5456278	9 Stations Emptied 04/22	\$ 237.90
BOCC	003329	6919533420 04/22	11796 Ekker Rd and Lift Station 04/22	\$ 203.51
BOCC	003350	6919533420 05/22	11796 Ekker Rd and Lift Station 05/22	\$ 342.87
Bright House Networks	202205-1	040845301042622	Clubhouse Phone/Internet/Cable 05/22	\$ 375.90
Burr & Forman LLP	003348	1310900	Legal Services 04/22	\$ 260.00
DCSI, Inc.	003324	29549	Monitoring Services - Quarterly Invoice 04/22	\$ 74.97
DCSI, Inc.	003338	29570	Access Cards 04/22	\$ 569.00
Finn Outdoor	003339	2661	Drain Maintenance/Pond Restoration 05/22	\$ 3,800.00
Fitness Logic, Inc.	003325	106726	Parts 04/22	\$ 92.48
Florida Department of Health in Hillsborough	003349	29-BID-5899149	Pool Permit Fees 05/22	\$ 275.00
Florida Department of Revenue	003328	Sales Tax 05/22	Sales & Use Tax 05/22	\$ 33.15

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Hancock Whitney Bank	003340	38783	S/A Trustee Fee Series 2016 11/02/21 - 05/01/22	\$ 1,750.00
Landscape Maintenance Professionals Inc	003330	167193	Irrigation Repairs 04/22	\$ 1,794.88
Landscape Maintenance Professionals Inc	003330	167194	Irrigation Repairs 04/22	\$ 340.00
Landscape Maintenance Professionals Inc	003326	167247	Landscape Maintenance Viburnum 04/22	\$ 540.00
Landscape Maintenance Professionals Inc	003330	167264	Irrigation Repairs 04/22	\$ 175.00
Landscape Maintenance Professionals Inc	003341	167380	Landscape Maintenance 05/22	\$ 10,287.87
Landscape Maintenance Professionals Inc	003326	167506	Landscape Maintenance Viburnum 04/22	\$ 1,338.50
Landscape Maintenance Professionals Inc	003341	167575	St Augustine Fertilization 04/22	\$ 630.00
Landscape Maintenance Professionals Inc	003341	167576	Pest Control 04/22	\$ 175.00
Landscape Maintenance Professionals Inc	003341	167683	Irrigation Repairs 05/22	\$ 175.00
M. C. Building Services, LLC	003342	5218	Electrical Repairs 05/22	\$ 7,000.00

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2022 Through May 31, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Nick Knows LLC	003343	PTCDD28	Clubhouse Cleaning 05/22	\$ 1,500.00
Nick Knows LLC	003343	PTCDD29	Removed and Reinstalled 2 Gate Closures	\$ 1,215.00
Republic Services #696	003345	0696-001029515	Disposal Service 06/22	\$ 169.00
Rizzetta & Company, Inc	003327	INV0000067890	District Management Fees 05/22	\$ 5,122.09
Rizzetta & Company, Inc	003332	INV0000068079	Personnel Reimbursement 04/22	\$ 5,863.59
Rizzetta & Company, Inc	3344	INV0000068130	Amenity - Cell 04/22	\$ 112.25
Solitude Lake Management 3333		PI-A00771032	Monthly Lake & Pond Services 03/22	\$ 1,442.00
Solitude Lake Management 3333		PI-A00802004	Monthly Lake & Pond Services 04/22	\$ 1,499.68
Solitude Lake Management 3346		PI-A00807622	Monthly Lake & Pond Services 05/22	\$ 1,499.68
Tampa Electric Company 3335		Summary Bill 04/22	Summary Bill 04/22	\$ 12,411.20
Terminix Processing Center 3334		419524417	Pest Control 04/22	<u>\$ 69.00</u>
Report Total				<u>\$ 64,036.77</u>

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

Operation and Maintenance Expenditures June 2022 For Board Approval

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

The total items being presented: **\$70,924.44**

Approval of Expenditures:

_____Chairperson

_____Vice Chairperson

_____Assistant Secretary

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Accurate Drilling Solutions LLC	003356	i3325	Pump Installation	\$ 6,773.74
Blake Wanecski dba Poop 911	003352	5576092	9 Stations Emptied 05/22	\$ 237.90
Bright House Networks	202206-1	040845301052622	Clubhouse Phone/Internet/Cable 06/22	\$ 375.90
Bright House Networks	202206-2	097118401060222	8040 Carriage Pointe Dr Cameras 06/22	\$ 164.41
Bright House Networks	202206-3	097119001060222	8310 Carriage Pointe Dr Cameras 06/22	\$ 164.41
Cardno, Inc.	003357	531839	Stormwater Analysis 04/22/22	\$ 426.45
Cardno, Inc.	003357	532207	Engineering Services 05/22	\$ 3,343.92
Carrie Jo Macsuga	003363	CM060922	Board of Supervisors Meeting 06/09/22	\$ 200.00
Clean Sweep Supply Co., Inc.	003351	3304	Janitorial Supplies 03/22	\$ 287.73
Daniel J Smith II	003366	DS060922	Board of Supervisors Meeting 06/09/22	\$ 200.00
DCSI, Inc.	003362	29699	Service Call Adding 2 Cameras 06/22	\$ 4,797.00
Florida Department of Revenue	003358	Sales Tax 06/22	Sales & Use Tax 06/22	\$ 24.43

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Jennifer L. Murray	003364	JM060922	Board of Supervisors Meeting 06/09/22	\$ 200.00
Kevin Travis	003367	KT060922	Board of Supervisors Meeting 06/09/22	\$ 200.00
Landscape Maintenance Professionals Inc	003368	167563	Mulch - Pine Bark 04/22	\$ 7,975.00
Landscape Maintenance Professionals Inc	003368	168033	Landscape Maintenance 06/22	\$ 10,287.87
Landscape Maintenance Professionals Inc	003359	168154	Pump Service Call 05/22	\$ 240.00
Landscape Maintenance Professionals Inc	003359	168193	Irrigation Repairs 05/22	\$ 586.50
Landscape Maintenance Professionals Inc	003359	168246	St Augustine Fertilization 05/22	\$ 1,260.00
Landscape Maintenance Professionals Inc	003359	168247	Pest Control 05/22	\$ 175.00
Landscape Maintenance Professionals Inc	003368	168374	Landscape Maintenance Addendum 06/22	\$ 448.00
Office Dynamics	003360	00034896	Books Copied and Bound 05/22	\$ 147.00
Republic Services #696	003369	0696-001036367	Disposal Service 07/22	\$ 169.00
Rizzetta & Company, Inc	003365	IIV0000068971	Employee Cell Phone and Auto Mileage Reim 05/22	\$ 79.56

Panther Trails Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 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	003353	INV0000068735	District Management Fees 06/22	\$ 5,122.09
Rizzetta & Company, Inc	003353	INV0000068906	Personnel Reimbursement 05/22	\$ 5,729.07
Rizzetta & Company, Inc	003365	INV0000068994	General Management & Oversight/Personnel 06/22	\$ 6,932.85
Solitude Lake Management	003370	PI-A00826371	Monthly Lake & Pond Services 06/22	\$ 1,499.68
Tampa Electric Company	003361	Summary Bill 05/22	Summary Bill 05/22	\$ 12,516.93
Terminix Processing Center	003354	420558346	Pest Control 05/22	\$ 69.00
Times Publishing Company	003355	00000227717 05/25/22	Legal Advertising 05/22	<u>\$ 291.00</u>
Report Total				<u>\$ 70,924.44</u>

RESOLUTION 2022-02

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, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, 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, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) 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 1st 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, has considered any proposed amendments thereto, and approves the appropriations reflected in the Proposed Budget, 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, 2023."
- 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 2022/2023, 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 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 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 \$15,000 or 15% 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 11th DAY OF AUGUST, 2022.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2022/2023 Budget

Exhibit A



Rizzetta & Company

Panther Trails Community Development District

www.PantherTrailsCDD.org

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

TABLE OF CONTENTS

	<u>Page</u>
General Fund Budget for Fiscal Year 2022-2023	1
Reserve Fund Budget for Fiscal Year 2022-2023	3
Debt Service Fund Budget for Fiscal Year 2022-2023	4
Assessments Charts for Fiscal Year 2022-2023	5
General Fund Budget Account Category Descriptions	7
Reserve Fund Budget Account Category Descriptions	14
Debt Service Fund Budget Account Category Descriptions	15

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	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	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 114	\$ 152	\$ -	\$ 152	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll	\$ 656,903	\$ 656,903	\$ 650,669	\$ 6,234	\$ 744,460	\$ 93,791	
8	HOA Rent	\$ 1,200	\$ 1,600	\$ 2,340	\$ (740)	\$ -	\$ (2,340)	
9	Miscellaneous Revenues - HOA	\$ 65,117	\$ 65,117	\$ -	\$ 65,117	\$ -	\$ -	
10	Miscellaneous Revenues	\$ 441	\$ 588	\$ 500	\$ 88	\$ -	\$ (500)	
11	Facilities Rentals	\$ 1,860	\$ 2,480	\$ 3,500	\$ (1,020)	\$ -	\$ (3,500)	
12								
13	TOTAL REVENUES	\$ 725,635	\$ 726,840	\$ 657,009	\$ 69,831	\$ 744,460	\$ 87,451	
14								
15	Balance Forward from Prior Year	\$ -	\$ -	\$ 30,000	\$ (30,000)	\$ -	\$ (30,000)	
16								
17	TOTAL REVENUES AND BALANCE	\$ 725,635	\$ 726,840	\$ 687,009	\$ 39,831	\$ 744,460.00	\$ 57,451	
18								
19	EXPENDITURES - ADMINISTRATIVE							
20								
21	Legislative							
22	Supervisor Fees	\$ 4,000	\$ 5,333	\$ 7,000	\$ 1,667	\$ 7,000	\$ -	\$4,000 spent last FY
23	Financial & Administrative							
24	Administrative Services	\$ 3,750	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
25	District Management	\$ 18,349	\$ 24,465	\$ 24,465	\$ -	\$ 25,444	\$ 979	4% increase, no increases the last two years
26	District Engineer	\$ 7,035	\$ 9,380	\$ 7,500	\$ (1,880)	\$ 7,500	\$ -	\$8,030 spent last FY
27	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	No increase
28	Trustees Fees	\$ 11,761	\$ 11,761	\$ 10,000	\$ (1,761)	\$ 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	\$ 3,750	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
31	Accounting Services	\$ 13,500	\$ 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	\$ 291	\$ 388	\$ 3,000	\$ 2,612	\$ 3,000	\$ -	\$4,313 spent last FY
36	Bank Fees	\$ 225	\$ 300	\$ 400	\$ 100	\$ 400	\$ -	\$479 spent last FY
37	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	\$175 spent last FY
38	Miscellaneous Fees - Meeting Expenses	\$ 792	\$ 1,056	\$ 300	\$ (756)	\$ 500	\$ 200	\$528 spent last FY
39	Website Hosting, Maintenance, Backup	\$ 2,053	\$ 2,738	\$ 2,738	\$ -	\$ 2,738	\$ -	contract price
40	Legal Counsel							
41	District Counsel	\$ 470	\$ 627	\$ 5,000	\$ 4,373	\$ 5,000	\$ -	\$2,040 spent last FY
42								
43	Administrative Subtotal	\$ 80,759	\$ 102,431	\$ 106,934	\$ 4,503	\$ 110,307.00	\$ 3,373	
44								
45	EXPENDITURES - FIELD OPERATIONS							
46								
47	Security Operations							
48	Security Services and Patrols	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0 spent last FY
49	Electric Utility Services							
50	Utility Services	\$ 2,091	\$ 2,788	\$ 4,000	\$ 1,212	\$ 3,000	\$ (1,000)	\$2,193 spent last FY
51	Street Lights	\$ 93,570	\$ 124,760	\$ 108,000	\$ (16,760)	\$ 110,000	\$ 2,000	\$85,651 spent last FY
52	Utility - Recreation Facilities	\$ 10,993	\$ 14,657	\$ 13,000	\$ (1,657)	\$ 15,000	\$ 2,000	\$13,620 spent last FY
53	Garbage/Solid Waste Control Services							
54	Garbage - Recreation Facility	\$ 1,980	\$ 2,640	\$ 4,000	\$ 1,360	\$ 3,000	\$ (1,000)	contract price
55	Water-Sewer Combination Services							
56	Utility Services	\$ 2,004	\$ 2,672	\$ 4,000	\$ 1,328	\$ 3,500	\$ (500)	\$2,977 spent last FY
57	Stormwater Control							
58	Aquatic Maintenance	\$ 16,783	\$ 22,377	\$ 16,800	\$ (5,577)	\$ 17,996	\$ 1,196	contract price
59	Lake/Pond Bank Maintenance	\$ 80	\$ 107	\$ 500	\$ 393	\$ 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	\$ 4,897	\$ 3,848	\$ (1,049)	\$ 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	\$ 105,808	\$ 141,077	\$ 137,614	\$ (3,463)	\$ 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	\$ 3,197	\$ 500	\$ (2,697)	\$ 500	\$ -	\$0 spent last FY
71	Holiday Decorations - Common Areas	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$1,800 spent last FY
72	Irrigation Repairs	\$ 7,300	\$ 9,733	\$ 5,000	\$ (4,733)	\$ 5,000	\$ -	\$2,118 spent last FY
73	Landscape - Mulch	\$ 9,301	\$ 12,401	\$ 8,000	\$ (4,401)	\$ 9,000	\$ 1,000	increased mulch price effective 2022
74	Trees	\$ 4,110	\$ 5,480	\$ 3,000	\$ (2,480)	\$ 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	\$ 5,850	\$ 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	\$ 118,735	\$ 158,313	\$ 163,324	\$ 5,011	\$ 178,270	\$ 14,946	FY 22/23 increase, staff pay only, no management fee inc.
82	Pool Permits	\$ 275	\$ 367	\$ 260	\$ (107)	\$ 275	\$ 15	\$275 spent last FY
83	Pest Control	\$ 1,006	\$ 1,341	\$ 720	\$ (621)	\$ 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	\$ 1,131	\$ 1,200	\$ 69	\$ 2,000	\$ 800	\$2,771 spent last FY
86	Clubhouse - Facility Janitorial Service	\$ 10,750	\$ 14,333	\$ 7,440	\$ (6,893)	\$ 16,250	\$ 8,810	contract price
87	Pool Service Contract	\$ 13,620	\$ 18,160	\$ 19,800	\$ 1,640	\$ 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	\$ 6,055	\$ 8,073	\$ 4,000	\$ (4,073)	\$ 4,000	\$ -	new additions from HOA contribution
90	Facility A/C & Heating Maintenance &	\$ 5,868	\$ 7,824	\$ 7,700	\$ (124)	\$ 7,772	\$ 72	contract price
91	Maintenance & Repairs	\$ 40,527	\$ 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	\$ 3,646	\$ 4,861	\$ 4,700	\$ (161)	\$ 4,000	\$ (700)	\$3,789 spent last FY
93	Holiday Decorations - Club House	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	\$760 spent last FY
94	Office Supplies	\$ 4,036	\$ 5,000	\$ 1,200	\$ (3,800)	\$ 1,500	\$ 300	\$1,520 spent last FY - new computer this year
95	Furniture Repair/Replacement	\$ 883	\$ 1,177	\$ 1,000	\$ (177)	\$ 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	\$ 1,437	\$ 1,916	\$ 2,000	\$ 84	\$ 2,000	\$ -	\$1,199 spent last FY

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	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
99	Dog Waste Station Supplies	\$ 2,141	\$ 2,855	\$ 2,855	\$ 0	\$ 3,200	\$ 345	contract price - need to add dog park
100	Special Events							
101	Special Events	\$ 4,549	\$ 6,065	\$ 1,000	\$ (5,065)	\$ 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	Field Operations Subtotal	\$ 501,105	\$ 615,050	\$ 580,075	\$ (34,976)	\$ 634,153	\$ 54,078	
106								
107	TOTAL EXPENDITURES	\$ 581,864	\$ 717,481	\$ 687,009	\$ (30,473)	\$ 744,460	\$ 57,451	
108								
109	EXCESS OF REVENUES OVER	\$ 143,771	\$ 9,359	\$ 0	\$ 9,358	\$ -	\$ (0)	
110								

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs	Comments
1								
2	REVENUES							
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	\$ 69	\$ 92	\$ -	\$ 92	\$ -	\$ -	
8								
9	TOTAL REVENUES	\$ 20,069	\$ 20,092	\$ 20,000	\$ 92	\$ 85,900	\$ 65,900	
#								
#	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	TOTAL REVENUES AND BALANCE	\$ 20,069	\$ 20,092	\$ 20,000	\$ 92	\$ 85,900	\$ 65,900	
#								
#	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
#								
#	EXPENDITURES							
#								
#	Contingency							
#	Capital Reserves	\$ -	\$ 28,249	\$ 20,000	\$ (8,249)	\$ 85,900	\$ 65,900	
#	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	TOTAL EXPENDITURES	\$ -	\$ 28,249	\$ 20,000	\$ (8,249)	\$ 85,900	\$ 65,900	
#								
#	EXCESS OF REVENUES OVER	\$ 20,069	\$ (8,157)	\$ -	\$ (8,157)	\$ -	\$ -	
#								

Panther Trails Community Development District

4

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2015	Series 2016	Series 2018	Budget for 2022/2023
REVENUES				
Special Assessments				
Net Special Assessments ⁽¹⁾	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
TOTAL REVENUES	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
EXPENDITURES				
Administrative				
Financial & Administrative				
Debt Service Obligation	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
Administrative Subtotal	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
TOTAL EXPENDITURES	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

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.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

Panther Trails Community Development District

FISCAL YEAR 2022/2023 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	\$	%
<u>Phase 1</u>				
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%
Total	\$1,690.78	\$1,899.99	\$209.21	12.37%
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%
Total	\$1,834.61	\$2,043.82	\$209.21	11.40%
<u>Phase 2</u>				
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%
Total	\$1,844.13	\$2,053.34	\$209.21	11.34%
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%
Total	\$2,027.80	\$2,237.01	\$209.21	10.32%

PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 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>

LOT SIZE	UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT				
	O&M	SERIES 2015 DEBT SERVICE ⁽¹⁾	SERIES 2016 DEBT SERVICE ⁽¹⁾	SERIES 2018 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	TOTAL O&M	2015 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	2018 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
<u>Phase 1</u>													
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
Total	812	431	377	812		812.00	100.00%	\$883,361.70					

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

(\$53,001.70)

Net Revenue to be Collected:

\$830,360.00

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

⁽²⁾ 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.

⁽³⁾ 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.

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.

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.

RESOLUTION 2022-03

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 2022/2023; 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, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”), 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 2022/2023; 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 Chapters 190 and 197, *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 11th day of August, 2022.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll (Uniform Method)

Exhibit A



Rizzetta & Company

Panther Trails Community Development District

www.PantherTrailsCDD.org

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

TABLE OF CONTENTS

	<u>Page</u>
General Fund Budget for Fiscal Year 2022-2023	1
Reserve Fund Budget for Fiscal Year 2022-2023	3
Debt Service Fund Budget for Fiscal Year 2022-2023	4
Assessments Charts for Fiscal Year 2022-2023	5
General Fund Budget Account Category Descriptions	7
Reserve Fund Budget Account Category Descriptions	14
Debt Service Fund Budget Account Category Descriptions	15

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	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	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 114	\$ 152	\$ -	\$ 152	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll	\$ 656,903	\$ 656,903	\$ 650,669	\$ 6,234	\$ 744,460	\$ 93,791	
8	HOA Rent	\$ 1,200	\$ 1,600	\$ 2,340	\$ (740)	\$ -	\$ (2,340)	
9	Miscellaneous Revenues - HOA	\$ 65,117	\$ 65,117	\$ -	\$ 65,117	\$ -	\$ -	
10	Miscellaneous Revenues	\$ 441	\$ 588	\$ 500	\$ 88	\$ -	\$ (500)	
11	Facilities Rentals	\$ 1,860	\$ 2,480	\$ 3,500	\$ (1,020)	\$ -	\$ (3,500)	
12								
13	TOTAL REVENUES	\$ 725,635	\$ 726,840	\$ 657,009	\$ 69,831	\$ 744,460	\$ 87,451	
14								
15	Balance Forward from Prior Year	\$ -	\$ -	\$ 30,000	\$ (30,000)	\$ -	\$ (30,000)	
16								
17	TOTAL REVENUES AND BALANCE	\$ 725,635	\$ 726,840	\$ 687,009	\$ 39,831	\$ 744,460.00	\$ 57,451	
18								
19	EXPENDITURES - ADMINISTRATIVE							
20								
21	Legislative							
22	Supervisor Fees	\$ 4,000	\$ 5,333	\$ 7,000	\$ 1,667	\$ 7,000	\$ -	\$4,000 spent last FY
23	Financial & Administrative							
24	Administrative Services	\$ 3,750	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
25	District Management	\$ 18,349	\$ 24,465	\$ 24,465	\$ -	\$ 25,444	\$ 979	4% increase, no increases the last two years
26	District Engineer	\$ 7,035	\$ 9,380	\$ 7,500	\$ (1,880)	\$ 7,500	\$ -	\$8,030 spent last FY
27	Disclosure Report	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	No increase
28	Trustees Fees	\$ 11,761	\$ 11,761	\$ 10,000	\$ (1,761)	\$ 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	\$ 3,750	\$ 5,000	\$ 5,000	\$ -	\$ 5,200	\$ 200	4% increase
31	Accounting Services	\$ 13,500	\$ 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	\$ 291	\$ 388	\$ 3,000	\$ 2,612	\$ 3,000	\$ -	\$4,313 spent last FY
36	Bank Fees	\$ 225	\$ 300	\$ 400	\$ 100	\$ 400	\$ -	\$479 spent last FY
37	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	\$175 spent last FY
38	Miscellaneous Fees - Meeting Expenses	\$ 792	\$ 1,056	\$ 300	\$ (756)	\$ 500	\$ 200	\$528 spent last FY
39	Website Hosting, Maintenance, Backup	\$ 2,053	\$ 2,738	\$ 2,738	\$ -	\$ 2,738	\$ -	contract price
40	Legal Counsel							
41	District Counsel	\$ 470	\$ 627	\$ 5,000	\$ 4,373	\$ 5,000	\$ -	\$2,040 spent last FY
42								
43	Administrative Subtotal	\$ 80,759	\$ 102,431	\$ 106,934	\$ 4,503	\$ 110,307.00	\$ 3,373	
44								
45	EXPENDITURES - FIELD OPERATIONS							
46								
47	Security Operations							
48	Security Services and Patrols	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0 spent last FY
49	Electric Utility Services							
50	Utility Services	\$ 2,091	\$ 2,788	\$ 4,000	\$ 1,212	\$ 3,000	\$ (1,000)	\$2,193 spent last FY
51	Street Lights	\$ 93,570	\$ 124,760	\$ 108,000	\$ (16,760)	\$ 110,000	\$ 2,000	\$85,651 spent last FY
52	Utility - Recreation Facilities	\$ 10,993	\$ 14,657	\$ 13,000	\$ (1,657)	\$ 15,000	\$ 2,000	\$13,620 spent last FY
53	Garbage/Solid Waste Control Services							
54	Garbage - Recreation Facility	\$ 1,980	\$ 2,640	\$ 4,000	\$ 1,360	\$ 3,000	\$ (1,000)	contract price
55	Water-Sewer Combination Services							
56	Utility Services	\$ 2,004	\$ 2,672	\$ 4,000	\$ 1,328	\$ 3,500	\$ (500)	\$2,977 spent last FY
57	Stormwater Control							
58	Aquatic Maintenance	\$ 16,783	\$ 22,377	\$ 16,800	\$ (5,577)	\$ 17,996	\$ 1,196	contract price
59	Lake/Pond Bank Maintenance	\$ 80	\$ 107	\$ 500	\$ 393	\$ 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	\$ 4,897	\$ 3,848	\$ (1,049)	\$ 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	\$ 105,808	\$ 141,077	\$ 137,614	\$ (3,463)	\$ 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	\$ 3,197	\$ 500	\$ (2,697)	\$ 500	\$ -	\$0 spent last FY
71	Holiday Decorations - Common Areas	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$1,800 spent last FY
72	Irrigation Repairs	\$ 7,300	\$ 9,733	\$ 5,000	\$ (4,733)	\$ 5,000	\$ -	\$2,118 spent last FY
73	Landscape - Mulch	\$ 9,301	\$ 12,401	\$ 8,000	\$ (4,401)	\$ 9,000	\$ 1,000	increased mulch price effective 2022
74	Trees	\$ 4,110	\$ 5,480	\$ 3,000	\$ (2,480)	\$ 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	\$ 5,850	\$ 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	\$ 118,735	\$ 158,313	\$ 163,324	\$ 5,011	\$ 178,270	\$ 14,946	FY 22/23 increase, staff pay only, no management fee inc.
82	Pool Permits	\$ 275	\$ 367	\$ 260	\$ (107)	\$ 275	\$ 15	\$275 spent last FY
83	Pest Control	\$ 1,006	\$ 1,341	\$ 720	\$ (621)	\$ 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	\$ 1,131	\$ 1,200	\$ 69	\$ 2,000	\$ 800	\$2,771 spent last FY
86	Clubhouse - Facility Janitorial Service	\$ 10,750	\$ 14,333	\$ 7,440	\$ (6,893)	\$ 16,250	\$ 8,810	contract price
87	Pool Service Contract	\$ 13,620	\$ 18,160	\$ 19,800	\$ 1,640	\$ 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	\$ 6,055	\$ 8,073	\$ 4,000	\$ (4,073)	\$ 4,000	\$ -	new additions from HOA contribution
90	Facility A/C & Heating Maintenance &	\$ 5,868	\$ 7,824	\$ 7,700	\$ (124)	\$ 7,772	\$ 72	contract price
91	Maintenance & Repairs	\$ 40,527	\$ 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	\$ 3,646	\$ 4,861	\$ 4,700	\$ (161)	\$ 4,000	\$ (700)	\$3,789 spent last FY
93	Holiday Decorations - Club House	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	\$760 spent last FY
94	Office Supplies	\$ 4,036	\$ 5,000	\$ 1,200	\$ (3,800)	\$ 1,500	\$ 300	\$1,520 spent last FY - new computer this year
95	Furniture Repair/Replacement	\$ 883	\$ 1,177	\$ 1,000	\$ (177)	\$ 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	\$ 1,437	\$ 1,916	\$ 2,000	\$ 84	\$ 2,000	\$ -	\$1,199 spent last FY

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	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
99	Dog Waste Station Supplies	\$ 2,141	\$ 2,855	\$ 2,855	\$ 0	\$ 3,200	\$ 345	contract price - need to add dog park
100	Special Events							
101	Special Events	\$ 4,549	\$ 6,065	\$ 1,000	\$ (5,065)	\$ 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	Field Operations Subtotal	\$ 501,105	\$ 615,050	\$ 580,075	\$ (34,976)	\$ 634,153	\$ 54,078	
106								
107	TOTAL EXPENDITURES	\$ 581,864	\$ 717,481	\$ 687,009	\$ (30,473)	\$ 744,460	\$ 57,451	
108								
109	EXCESS OF REVENUES OVER	\$ 143,771	\$ 9,359	\$ 0	\$ 9,358	\$ -	\$ (0)	
110								

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

	Chart of Accounts Classification	Actual YTD through 06/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Projected Budget variance for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs	Comments
1								
2	REVENUES							
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	\$ 69	\$ 92	\$ -	\$ 92	\$ -	\$ -	
8								
9	TOTAL REVENUES	\$ 20,069	\$ 20,092	\$ 20,000	\$ 92	\$ 85,900	\$ 65,900	
#								
#	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	TOTAL REVENUES AND BALANCE	\$ 20,069	\$ 20,092	\$ 20,000	\$ 92	\$ 85,900	\$ 65,900	
#								
#	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
#								
#	EXPENDITURES							
#								
#	Contingency							
#	Capital Reserves	\$ -	\$ 28,249	\$ 20,000	\$ (8,249)	\$ 85,900	\$ 65,900	
#	Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	
#								
#	TOTAL EXPENDITURES	\$ -	\$ 28,249	\$ 20,000	\$ (8,249)	\$ 85,900	\$ 65,900	
#								
#	EXCESS OF REVENUES OVER	\$ 20,069	\$ (8,157)	\$ -	\$ (8,157)	\$ -	\$ -	
#								

Panther Trails Community Development District

4

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2015	Series 2016	Series 2018	Budget for 2022/2023
REVENUES				
Special Assessments				
Net Special Assessments ⁽¹⁾	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
TOTAL REVENUES	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
EXPENDITURES				
Administrative				
Financial & Administrative				
Debt Service Obligation	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
Administrative Subtotal	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
TOTAL EXPENDITURES	\$361,149.23	\$227,841.04	\$176,292.03	\$765,282.31
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

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.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

Panther Trails Community Development District

FISCAL YEAR 2022/2023 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	\$	%
<u>Phase 1</u>				
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%
Total	\$1,690.78	\$1,899.99	\$209.21	12.37%
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%
Total	\$1,834.61	\$2,043.82	\$209.21	11.40%
<u>Phase 2</u>				
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%
Total	\$1,844.13	\$2,053.34	\$209.21	11.34%
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%
Total	\$2,027.80	\$2,237.01	\$209.21	10.32%

PANTHER TRAILS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2022/2023 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>

LOT SIZE	UNITS ASSESSED				ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT				
	O&M	SERIES 2015 DEBT SERVICE ⁽¹⁾	SERIES 2016 DEBT SERVICE ⁽¹⁾	SERIES 2018 DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	TOTAL O&M	2015 DEBT SERVICE ⁽²⁾	2016 DEBT SERVICE ⁽²⁾	2018 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
<u>Phase 1</u>													
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
Total	812	431	377	812		812.00	100.00%	\$883,361.70					

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

(\$53,001.70)

Net Revenue to be Collected:

\$830,360.00

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

⁽²⁾ 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.

⁽³⁾ 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.

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.

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.

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

RESOLUTION 2022-04

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 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 11 DAY OF AUGUST, 2022.

ATTEST:

**PANTHER TRAILS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Asst. Secretary

Chairman / Vice Chairman

EXHIBIT “A”
BOARD OF SUPERVISORS MEETING DATES
PANTHER TRAILS
COMMUNITY DEVELOPMENT DISTRICT
FOR FISCAL YEAR 2022/2023

October 13, 2022
November 10, 2022
December 8, 2022
January 12, 2023
February 9, 2023
March 9, 2023
April 13, 2023
May 11, 2023
June 8, 2023
July 13, 2023
August 10, 2023
September 14, 2023

The meetings will convene at 5:30 p.m. at the Carriage Pointe Club House, 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.panthertrailscdd.org/>*