

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

*Agenda Package
Board of Supervisors Meeting*



Wednesday, June 12, 2024

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive,

Tampa, Florida

Breeze Management



TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package June 12, 2024

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Tampa Palms Community Development District

16311 Tampa Palms Blvd W
Tampa, Florida 33647

June 7, 2024

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

Dear Board Members:

The Board of Supervisors of the Tampa Palms Community Development District Board Meeting is scheduled for Wednesday, June 12, 2024 at **6:00 p.m.** at the Compton Park Recreation Building, 16101 Compton Drive, Tampa, Florida. The advanced copy of the agenda for this meeting is attached.

Enclosed for your review are the minutes of the May 8, 2024 CDD Board Meeting and the documents outlined in the table of contents.

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

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

Sincerely,

Maggie

Maggie Wilson
Tampa Palms

cc: Patricia Thibault, Area Manager
Breeze

**Tampa Palms CDD Meeting
Agenda**

**June 12, 2024, 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Board Member Discussion Items
3. Public Comments
4. Approval of the May 8, 2024 Minutes
5. Approval of District Disbursements
6. Consultant Reports
 - ...Around the Neighborhoods
 - Financial Conditions
 - FY 2024-25 Proposed Budget- Represented
 - Effect of Drought
 - Form 1 Ethics
 - Legal Matters
7. Other Matters
8. Public Comments
9. Supervisor comments
10. Adjourn

Financial Summary
April 30, 2024 Financial Statements

The District had a \$ 5.2 million cash balance, net of liabilities, at the end of the first seven months of fiscal year 2023-24. The District’s cash planning includes FY 2023-24 budgeted expenses, FY 2024-25 forecast Q1 expenses, along with other contingent liabilities that result in a forecast of an unallocated fund balance of approximately \$1.6 K at the end of calendar year 2024. (Details provided below.)

Revenue

Assessment revenue collected as of February is net \$2,947 K (99 %) and on target for the collection cycle for the fiscal year. An additional \$11K was collected in April but not deposited until May so it is not reflected in these financial statements.

Expenses

Normal Operations

Normal Operations overall display a modest positive variance of \$67 K. There were negative variances and the most meaningful of those was in the Misc Admin where the extraordinary increase in Property and Liability Insurance is displayed. The unusual and not normal Misc Admin expenses have been recast as “field contingency” where the Iron Mountain project is being certified and completed.

Project Driven

The project driven line items display a positive variance of \$82K, exclusive of the wall restorations and wall reconstruction projects which, as suggested by Vice Chair Oneal, have properly been reclassified as Signature line items. These will be funded from the *assigned* funds by amendment at fiscal year-end.

Forecast Budget Performance Calendar Year 2024

Sources of Funds (Shown as \$000)

Balance April 30, 2024	\$ 5,168
Collected in May 2024	11
Collections Prior to December 2024 Receipts	22
Total Sources of Funds	\$ 5,201

Uses of Funds

Balance of FY 2023-24 expenses	(\$1,244)	
Weather Damage	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvements/Restoration	(700)	
1st Qtr. FY 2024-25 Expenses Operations	(679)	
Infrastructure Replacement Contingency	(135)	
TP Signature Projects (unspent)	(329)	
Total Uses of Funds		(\$ 3,587)
Projected District Unallocated Balance	December 31, 2024	\$ 1,614

Outlook

The District outlook is consistent with the FY 2023-24 budget. There are no known significant budget variances that suggest performing otherwise.

FAQ Supervisors and citizens have inquired as to what happens with delinquent tax bills, in particular what happens to the CDD assessments that are paid via the tax bills. Does the CDD get paid and if so when?

Delinquent
Taxes &
Tax Cert Sale

Property taxes become due November 1, and are delinquent if not paid by April 1 of the following year at which time 3% interest and advertising cost are added. During the month of May, the Tax Collector advertises a listing of all delinquent property taxes in the newspaper or online.

On the last Saturday of May, the Tax Collector's office conducts the annual Tax Certificate Sale to collect the preceding year's unpaid taxes and associated fees. Investors bid on the certificates that are for sale, the investors will earn the interest on the unpaid tax bills. The maximum interest that can be charged is 18%.

When the Tax Collector receives payment for the Tax Certificates, payment for the outstanding taxes is transferred to the CDD and other agencies.

The Tax Certificates create an interest bearing "lien" for unpaid real estate and non-ad valorem assessments. They are a first lien against property and even supersede governmental liens. Tax certificates convey no property rights.

If the property owner fails to pay delinquent taxes within two years from the date of delinquency, the tax certificate holder/ investor may file a tax deed application.

This does not affect the CDD which received payment for the taxes when the Tax Certificate was purchased.

Note: as of May 30th, a very small portion of the assessments were unpaid (Approx \$22,000) that would even be subject to the Tax Certificate Sale.

**Tampa Palms CDD
Balance Sheet
April 30, 2024**

GENERAL

ASSETS:

CASH - Operating Account	\$	118,484
PETTY CASH		500
Wealth Fund Account- South State Bank		2,752,154
ICS Sweep- South State Bank		2,345,873
ACCTS. RECEIVABLE		-
RECEIVABLE FROM TAMPA PALMS HOA		6,567
ASSESSMENTS RECEIVABLE		-
RECEIVABLE EXCESS FEES		-
PREPAID ITEMS		14,838
TOTAL ASSETS	\$ •	<u>5,271,135</u>

LIABILITIES:

ACCOUNTS PAYABLE	\$	65,307
ACCRUED EXPENSES		4,292
DEFERRED REVENUE - ON ROLL ASSESSMENTS		-

FUND BALANCE:

NON-SPENDABLE		14,838
ASSIGNED		2,343,000
UNASSIGNED		2,810,979
TOTAL LIABILITIES & FUND BALANCE	\$	<u>5,238,416</u>

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

Assigned Balance Breakdown:

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

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2023 through April 30, 2024**

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVALOREM	\$ 3,104,432	\$ 2,793,989	\$ 3,085,152	\$ 271,163
ON ROLL ASSESSMENTS-EXCESS FEES	-	-	-	-
EARLY PAY DISCOUNT	(124,177)	(111,759)	(117,417)	(5,658)
INTEREST INCOME-INVESTMENTS OTHER	60,000	35,000	48,812	13,812
INTEREST INCOME-WEALTH ACCOUNT	-	-	9,905	9,905
UNREALIZED GAIN/LOSS	-	-	-	-
S/T REALIZED GAIN/LOSS	-	-	53,187	53,187
MARKET FLUCTUATION-OTHER	-	-	(19)	(19)
EXCESS FEES	-	-	-	-
MISC. REVENUE	1,500	875	2,668	1,793
CARRY FORWARD	82,729	-	-	-
TOTAL REVENUES	3,124,484	2,718,105	3,062,288	344,184
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	6,417	4,200	2,217
FICA	5,824	3,397	3,457	(80)
FUTA/SUTA/PAYROLL FEES	6,624	3,864	750	3,114
S/T PERSONNEL SERVICES	23,448	13,678	8,407	5,271
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	3,500	2,042	1,243	799
ANNUAL AUDIT	6,930	2,000	2,000	-
MANAGEMENT FEES	88,000	39,667	37,917	1,750
TAX COLLECTOR	62,089	58,887	58,887	-
ASSESSMENT ROLL	10,050	10,000	10,000	-
S/T PROFESSIONAL SERVICES	160,569	112,596	110,047	2,548
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,800	3,691	3,691	109
MISC. ADMINISTRATIVE SERVICES	12,360	7,210	9,173	(1,963)
S/T ADMINISTRATIVE SERVICES	16,160	10,901	12,864	(1,854)
TOTAL ADMINISTRATIVE	190,177	137,174	131,318	5,865
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	174,866	102,064	99,801	2,263
PARK ATTENDANTS	73,935	43,129	35,374	7,755
PARK PATROLS (Security Co)	132,619	77,381	73,279	4,082
FIELD MANAGEMENT CONTINGENCY	20,800	12,133	8,687	3,446
S/T FIELD MANAGEMENT SVCS	402,320	234,687	217,141	17,546
GENERAL OVERHEAD:				
INSURANCE	16,500	16,500	21,880	(5,380)
IT (TEL / SECURITY)	15,750	9,188	7,888	1,490
WATER	54,212	31,624	20,207	11,417
REFUSE REMOVAL	11,000	6,417	5,829	588
ELECTRICITY	156,438	91,254	85,007	6,247
STORMWATER FEE	3,041	3,041	3,379	(338)
MISC. FIELD SERVICES	13,000	7,583	4,090	3,493
S/T GENERAL OVERHEAD	289,939	165,607	148,090	17,517
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,248,033	726,853	717,005	9,848
LANDSCAPE MONITORING FEE	18,900	11,025	11,025	-
LANDSCAPE & REPLACEMENT	107,271	82,575	50,682	11,893
S/T LANDSCAPE MAINTENANCE	1,372,204	800,452	778,712	21,740
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	82,160	47,927	50,660	(2,753)
COUNTY POND	5,250	3,063	2,058	1,005
NPOES POND PROGRAM	52,953	30,889	24,721	6,168
S/T LANDSCAPE NEW & ENHANCED	140,363	81,879	77,459	4,419

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2023 through April 30, 2024

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
FACILITY MAINTENANCE:				
IRRIGATION SYSTEM	119,968	69,981	77,374	(7,393)
FOUNTAIN	28,254	16,482	14,388	2,094
FACILITY MAINTENANCE	87,510	51,048	44,952	6,068
JANITORIAL/SUPPLIES	3,028	1,766	1,871	(105)
<i>S/T FACILITY MAINTENANCE</i>	<u>238,760</u>	<u>139,277</u>	<u>138,615</u>	<u>662</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	173,554	(173,554)
RENEWAL AND REPLACEMENT & DEFERRED MTC	235,872	137,592	134,876	2,716
CAPITAL PROJECTS	207,481	121,031	68,330	52,701
NPDES CLEAN WATER	67,368	39,298	12,653	26,645
<i>S/T TOTAL PROJECT DRIVEN EXPENSES</i>	<u>510,721</u>	<u>297,921</u>	<u>389,413</u>	<u>(91,492)</u>
TOTAL EXPENDITURES	<u>3,124,484</u>	<u>1,856,996</u>	<u>1,880,748</u>	<u>(23,643)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(0)	861,109	1,181,540	320,540
FUND BALANCE - BEGINNING	-	-	3,987,277	
FUND BALANCE - ENDING	<u>\$ (0)</u>	<u>\$ 861,109</u>	<u>\$ 5,168,817</u>	<u>\$ 320,540</u>

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2024
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating 1	\$2,469,308		\$2,469,308
<u>Non Operating</u>			
Capital Projects		\$197,600	\$197,600
Renewal & Rel		\$218,400	\$218,400
Signature		\$0	\$0
NPDES		\$62,427	\$62,427
Realized G/L	53,187		53,187
Interest	48,812		48,812
Interest/Wealth Account	9,905		9,905
Misc Rev	\$2,668		\$2,668
Mkt Flux	-\$19		-\$19
Carry Forward Bal *	-		-
Total	\$2,583,880	\$ 478,427	\$3,062,288
<u>Expenses</u>			
Operations	\$ 1,491,335		1,491,335
<u>Non Operating</u>			
Renewal & Rel		134,876	134,876
NPDES/EPA		12,653	12,653
Capital Projects		68,330	68,330
<u>Signature Reserve</u>			
TP Signature 2017		<u>173,554</u>	<u>173,554</u>
Total	\$1,491,335	\$389,413	\$389,413
Total Expenditures			\$1,880,748

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2024
GENERAL FUND**

<u>General Fund</u>	4/30/2024	(\$000)
Cash		118
Cash Equivalent (Excess Cash ICS)		2,346
Insured Investment Account		2,752
Accounts Receivable		7
Prepaid Items		15
Total Assets		\$ 5,238
Less:		
Payables		65
Accrued Expenses		4
Non Spendable A/C Prepaid		15
	Total Assigned and Planned Funds	5,153
Allocation for Assigned:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
		\$ 2,343
	Net Adjusted Cash	\$ 2,810

(\$ 000)	2023-24 Fiscal Year		Monthly Bal
	<u>Receipts</u>	<u>Expenses</u>	
May			
CDD Operations	9	220	
R&R	1	18	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	1	15	
Total	11	265	\$ 2,556
Jun			
CDD Operations	12	260	
R & R	1	15	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	1	9	
Total	15	296	\$ 2,275
Jul			
CDD Operations	12	220	
R & R	9	26	
NPDES	0	12	
Signature Projects **	0	0	
Capital Projects	1	9	
Total	22	267	\$ 2,030

** Will be accounted for and paid by Reserve Funds in a Budget Amendment

**TAMPA PALMS CDD
MARCH 31, 2024
GENERAL FUND**

(\$000)	Prior Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	\$850	30.8%	\$474	16%	-15%
December	\$2,522	91.4%	\$2,724	91%	0.0%
January	\$2,604	94.4%	\$2,810	94%	-0.1%
February	\$2,640	96%	\$2,849	96%	0%
March	\$2,660	96%	\$2,874	96%	0.4%
April	\$2,725	99%	\$2,947	99%	0%
May	\$2,746	99.5%			
June	\$2,768	100.3%			
July	\$2,769	100.3%			
August	\$2,769	100.3%			
September	\$2,769	100.3%			
Year End					
Total Assessed (Net Dis	\$2,980				

Summary- Project Driven Expenses

	April, 2024
Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2023-24 Budget	\$207
<u>Uses of Funds</u>	
Spent Thru 4/30/2024	68
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2024	\$139
 Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2023-24 Budget	236
<u>Uses of Funds</u>	
Spent Thru 4/30/2024	135
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2024	\$101
 TP Signature Projects	
<u>Sources of Funds*</u>	
FY 2023-24 Budget	\$0
<u>Uses of Funds</u>	
Spent Wall Construction	64
Spent Wall Repair/Reconstruction	110
Spent Thru 4/30/2024	\$174
Total Funds / Projects Under Consideration	\$0
Budget Available as of 4/30/2024	\$329
* Assigned Funds	

SUMMARY
FY 2023-24 RENEWAL REPLACEMENT PROJECTS

			Original Project	April 2024	Committed To Spend
Infrastructure					
Wall Projects (Repair & Restore) BB Downs @Amberly-Palm Lake				\$3,300.00	
Drainage Swale Repairs				\$1,183.00	
Powerline Berm Restore (TP Blvd, (Yardley)				\$15,336.00	
Kensington Wall Interior					
Landscape					
Pointsettias				\$6,400.00	
Tree Work				\$63,158.00	
Cul de Sac Restorations				\$7,224.00	
Storm Prep & Clean-Up				\$1,908.00	
Burchette/Nottingham				\$5,541.00	
Stonington				\$10,284.00	
Canterbury				\$2,100.00	
Mums				\$12,800.00	
Tremont Brush Removal				\$5,642.00	
Irrigation					
Lighting (Park & Landscape)					
Other					
Total R&R Projects				\$134,876	\$0

**Capital Projects 2023-24
Budget Monitor**

Apl, 2024			
(\$000)	Current Projects	Spent 2022-23	Pending Commitments
Tampa Palms Signature Projects			
Consulting Services	-	0	-
Irrigation	-	0	
Main Entry Restorations	-7	0	
Area 2 Pond		0	
Wall Improvements	229	0	
Sub-Total TP Signature Projects	\$329	\$0	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		837	
Parks & Cameras			
Landscape & Lighting		\$23,858	
Infrastructure (Signs and Lighting)		\$43,634	
Sub-Total Capital Projects	\$0	\$68,329	\$0
Total TP Signature & Standard Capital Projects		\$0	\$0

**Capital Projects Signature Projects
2023-24 Through November 30, 2023**

Tampa Palms Signature Projects	Current Projects	Spent A/O Apl, 2024	Pending Commitments
Consulting Services			
Restoration Designs			
Survey & Staking & MOT			
<i>Sub Total</i>			
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)			
<i>Sub Total</i>	0		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	50,000		
Area 2 Phase II	50,000		
Area 2 Landscape (TP Blvd & Amberly Phase II)			
	0		
Area 2 Pond Landscape & Wayfinding			
<i>Sub Total</i>	100,000		
Area 2 Pond			
Littoral Plantings & Noxious Removal			
<i>Sub Total</i>			
Wall Improvements			
Wall restorations multi villages + drainage & additional landscape buffer	229,000	144,404	
<i>Sub Total</i>	229,000		
Sub-Total Tampa Palms Signature	329,000	\$0	
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
Pump Station Extending Life		\$837	
<i>Sub Total</i>	0	\$837	
Parks & Cameras			
Volleyball Removal w/ Irrigation Install			
<i>Sub Total</i>			-
Landscape & Lighting			
Area 1 Entry			
Major Landscape (> 5 Years)		\$23,858	
<i>Sub Total</i>	-	\$23,858	-
Infrastructure (Signs and Lighting)			
Speed Limits Sign(s) & Park Signs			
Down Payment		\$43,634	
<i>Sub Total</i>		\$43,634	
Sub-Total Normal Capital Projects	\$0	\$68,329	
Total TP Signature & Standard Capital Projects		\$68,329	

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Tampa Palms Community Development District
Check Register - Operating Account
April of FY 2024

Date	Check No	Vendor Name	Description	Deposit	Disbursement	Acct Balance
03/31/2024						
4/2/2024	2022	GRAU & ASSOCIATES	Audit FYE 9-30-23		2,000.00	59,454.78
4/5/2024	040524ACI	Engage PEO	PR		3,072.48	56,382.30
4/9/2024	2023	ADVANCED ENERGY SOLUTIONS LLC	maint/repair		2,686.80	53,695.50
4/9/2024	2024	CINTAS	Inv 4188702570		76.59	53,618.91
4/9/2024	2025	CINTAS	Inv 4187984158		76.59	53,542.32
4/9/2024	2026	CINTAS	Inv 5205399005		38.73	53,503.59
4/9/2024	2027	VOID			-	53,503.59
4/9/2024	2028	FLORIDA FOUNTAIN MAINTENANCE	Maint-Reserve		550.00	52,953.59
4/9/2024	2029	FLORIDA FOUNTAIN MAINTENANCE	Maint-Turnbury		180.00	52,773.59
4/9/2024	2030	FRONTIER COMMUNICATIONS	Act #81397256990514915- Svc 03/28-4/24		230.11	52,543.48
4/9/2024	2031	SECURITAS SECURITY SERVICES USA	3/1-3/31 Security		6,329.50	46,213.98
4/9/2024	2032	SiteOne Landscape Supply LLC	Landscape pond maint		528.70	45,685.28
4/9/2024	2033	Staples Account	Office Supplies-reissued check to correct addy		125.29	45,559.99
4/9/2024	2034	SOLITUDE LAKE MANAGEMENT LLC	annual maint-April 2024		294.00	45,265.99
4/9/2024	2035	FEDEX	Shipping		30.28	45,235.71
4/17/2024	2036	CINTAS	Inv 4189429602		76.59	39,742.46
4/17/2024	2037	DIXIE SAFE AND LOCK, INC	keys-rekey		118.00	39,624.46
4/17/2024	2038	ESD WASTE2WATER, INC.	Clean Cart filter/check hoses & connections		300.00	39,324.46
4/17/2024	2039	FRONTIER COMMUNICATIONS	Act #81355802910720065- Svc 04/01-04/30/24		224.51	39,099.95
4/17/2024	2040	HOOVER PUMPING SYSTEMS Corp	Maint/Repair		533.57	38,566.38
4/17/2024	2041	Lowes Business Acct/ SYNCB	Office Supplies-statement 4/2/24		279.77	38,286.61
4/17/2024	2042	OLM, INC.	inspections --April 2024		1,575.00	36,711.61
4/17/2024	2043	Pinwheel Nursery Inc	Spring mix		13,036.08	23,675.53
4/10/2024	2044	Breeze Connected LLC, CDD	Professional Management Services - Monthly fee		5,416.66	39,819.05
4/17/2024	2045	SECURITAS SECURITY SERVICES USA	3/1-3/31 Security		5,062.59	18,612.94
4/17/2024	2046	TECO	Summary Bill		11,118.07	7,494.87
4/17/2024	2047	TERMINIX Inc.	Pest Control 3/4/24		81.32	7,413.55
4/17/2024	2048	TERMINIX Inc.	Pest Control 3/4/24		129.02	7,284.53
4/17/2024	2049	TERMINIX Inc.	Pest Control 4/1/24		95.00	7,189.53
4/17/2024	2050	Straley Robin Vericker	Professional services rendered through 3/31/24		741.50	6,448.03
4/19/2024	2051	MARY-MARGARET WILSON	Reimb for Website Hosting (50%)		240.00	6,208.03
4/19/2024	2052	Wayne Gill'	wall cleaning/painting		3,300.00	2,908.03
4/19/2024	2053	Wayne Gill'	wall cleaning/painting		2,950.00	(41.97)
4/19/2024	2054	Wayne Gill'	wall cleaning/painting		9,150.00	(9,191.97)
4/19/2024	2055	Wayne Gill'	light pole and lamp maint		1,500.00	(10,691.97)
4/19/2024	2056	DOUGLAS CLEANING SERVICE	April 2024 Cleaning Service		1,700.00	(12,391.97)
4/19/2024	2057	M Wilson Consulting	FY2023-24-May -		9,875.00	(22,266.97)
4/19/2024			Funds Transfer	75,000.00		52,733.03
4/19/2024	2058	Gregory Horvath	April BOS MTG		200.00	52,533.03
4/19/2024	2059	Donald O'Neal	April BOS		200.00	52,333.03
4/19/2024	2060	Tracey Falkowitz	April BOS		200.00	52,133.03
4/19/2024	2061	Richard Diaz	April BOS		200.00	51,933.03
4/19/2024	041924ACI	Engage PEO	PR		3,072.47	48,860.56
4/22/2024	9	Frank McMahon	Repair/Maint Hampton Park ladies room		180.00	48,680.56
4/23/2024	10	Frank McMahon	Repair/Maint Amberly Park Ladies Room		125.00	48,555.56
4/25/2024	Dir- Bank	CITY OF TAMPA UTILITIES	Water payments Apr24 bank stmt		1,663.42	46,892.14
4/26/2024	2062	A & A DEVELOPMENT, INC	Dep Phase 3 Kensington Wall Capital Projects		20,000.00	26,892.14
4/26/2024	2063	ABM Landscape & Turf Services LLC	Landscape Maint & Performance -April 2024		73,875.32	(46,983.18)
4/26/2024	2064	ABM Landscape & Turf Services LLC	Landscape Maint-Feb Multiple Projects 2024		77,853.32	(124,836.50)
4/26/2024	2065	ADVANCED ENERGY SOLUTIONS LLC	Electrical maint/repair-Huntington Entr Irri Time Clock		405.49	(125,241.99)
4/26/2024	2066	ADVANCED ENERGY SOLUTIONS LLC	Electrical maint/repair Replace Mtc Ctr Bays Light Fix Replace		3,924.77	(129,166.76)
4/26/2024	2067	CINTAS	Inv 4190148023		76.59	(129,243.35)
4/26/2024	2068	CORE & MAIN LP	Irrigation Repair Supplies		1,259.10	(130,502.45)
4/26/2024	2069	REPUBLIC SERVICES 696 Inc	Solid Waste pick up - service (5/1-5/31)		802.50	(131,304.95)
4/26/2024	2070	XEROX FINANCIAL SERVICES	Copier Lease -4/1-4/30		209.79	(131,514.74)
4/30/2024			Funds Transfer	250,000.00		118,485.26
4/30/2024	Dir- Bank	South State Bank	Paper statement fee		2.00	118,483.26
03/31/2024				325,000.00	267,971.52	118,483.26

Focus For 2023-24

Re-Presented June 2024



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

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

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

The majority of the CDD budget addresses community aesthetics - making residents proud of their homes which demands seamless care of both publicly-owned property, as well as, Tampa Palms CDD-owned property.

- City-County property 40%
- CDD Property 60%
- City Potable Water Costs 79% / Irrigation City-County Property

Tampa Palms defines the *standard of care* as that which is observed from a vehicle at 35 mph.

Specific considerations A/O June, 2024

	Next Steps	Timing
Tampa Palms Blvd & Community Restorations		
(1) Review Signature Use	Review w/ Board	July
(2) Establish Long Term & Short Term Blvd Needs	Review With Board	July
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Agreement w/ Developer Plan	On-going
(2) Tampa Palms Blvd	CDD (Landscape /Irrigation/Signs)	Review Monthly
(3) Bike Path Improvements	Report Progress	On-going
Monitor Issues Impacting Tampa Palms		
(1) Monitor Impacts of Economy	Update Board	Monthly
(2) Evaluate Investment Options	Chair & Vice Chair to Review W/ Board	On-Going
(3) Monitor & Implement Strategies To Restore Budgeting to Stand-Alone W/O Reserves	Board & Staff Review	On-going

Next Step Date Responsible

I. Signature / Boulevard Projects

Evaluation of Needs
+ Post construction Jul Staff

II Capital Projects & Restoration Projects

- 1) Wayfinding, Walls & Misc. Signs**
 a) Report on Signs & Lighting
 b) Wayfinding Lighting

Post Construction Eval Jul Staff
 Review Improved Options TBD

2) Infrastructure

- a) Kensington Wall Rebuild

Report to Board Jun Staff

III Keeping Tampa Palms Upscale (Landscape)

1) Assessment YTD Weather Impacts

Report To Board On Going Staff

2) Restoration Projects

- a) Cul de Sacs / Replacement Palms
 b) Wall Restorations
 c) Monument Lighting Review
 d) Monument Sign Assessment

Report To Board Sep Staff
 Update Board Jul Staff
 Update Board TBD Staff
 Update Board TBD Staff

3) LED Landscape Lighting

Future Consideration TBD Staff

1
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**MINUTES OF MEETING
TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

9 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community
10 Development District was held on Wednesday, May 8, 2024 at 6:00 p.m. at the Compton Park
11 Recreation Building, 16101 Compton Drive, Tampa, Florida.

12
13
14
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16
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18

FIRST ORDER OF BUSINESS - Welcome & Roll Call

19 Mr. Oneal called the meeting to order.

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

21 Present and constituting were:

22 Richard Diaz	Supervisor*
23 Don Oneal	Vice Chair*
24 Gregory Horvath	Supervisor *

25 * Constituting quorum

26 Also present were:

27 Patricia Thibault	Director, Breeze Management
28 Maggie Wilson	Consultant/Resident
29 Warren Dixon	TPOA Business Consultant
30 Brian Koerber	TPOA Community Director
31 Bill Schneider	Resident

32 Mr. Oneal stated that a quorum of the Board was present.

33
34
35
36

Pledge of Allegiance

37 Mr. Diaz led the recitation of the Pledge of Allegiance.

38
39
40
41

SECOND ORDER OF BUSINESS – Supervisor Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS- Public Comments

Bill Schneider commented that the flowers were gorgeous this time.

FOURTH ORDER OF BUSINESS – CDD Focus For 2023-24

Ms. Wilson briefly reviewed the topics that are on the radar for the CDD for 2024.

1 **FIFTH ORDER OF BUSINESS – Approval of Minutes**

2 Mr. Oneal asked if everyone had read the minutes and unless there were corrections or
3 additions there should be a motion to approve.

4

5 On MOTION by Mr. Horvath, SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board
6 approved the Minutes of the April 10, 2024 CDD Meeting.

7

8 **SIXTH ORDER OF BUSINESS – Approval of District Disbursements**

9 Mr. Oneal noted that the checks had been reviewed for consistency and any missing
10 check numbers appropriately reported as void.

11

12 On MOTION by Mr. Diaz SECONDED by Mr. Horvath WITH ALL IN FAVOR, the Board
13 approved the Disbursements for the month ending March 31, 2024 in the amount of
14 \$309,291.19.

15

16 **Supervisor Falkowitz joined the meeting.**

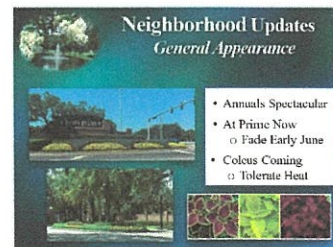
17

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

19

20 **◆Around the Neighborhoods**

21 Ms. Wilson reviewed the overall appearance of the Tampa
22 Palms stating that per the OLM inspection rating was a respectable
23 (93.5%). There have been numerous comments made by residents
24 and folks from the neighboring communities as to how elegant
25 Tampa Palms appears at this time.



26

27 The current annuals will be retained for as long as possible; the change out is scheduled for
28 mid June and the replacements will be the heat tolerant coleus.

29

1 Ms. Wilson noted that the landscape is suffering from “hot
2 spots” due to the no-rain and very un Spring-like temperatures
3 which have hovered around the high 80’s for several weeks.

4 Unfortunately the turf is further damaged by trucks, in
5 particular communications company trucks, that pull off the
6 roadways and leave their vehicles running while they work.

7
8 She mentioned that not only is the turf damaged by “hot spots”,
9 the irrigation mainlines are damaged by vehicles as can be
10 observed by the pictures of a heavy TECO sub-contractor doing
11 work on top of the irrigation mainlines.

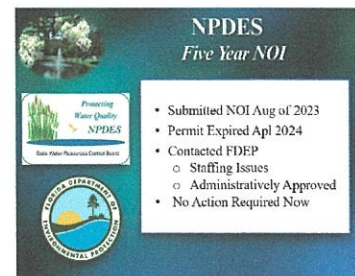
12 .
13 Ms. Wilson reported that the entry streetlights, had been
14 cleaned, repainted and in some cases straightened. These are the
15 only streetlights owned by the CDD in Tampa Palms. All of the
16 others, the cobra poles along the boulevards and the fiberglass
17 ones in the villages are owned by TECO and paid for by the City
18 of Tampa.

19
20 ♦ **NPDES**

21 Ms. Wilson reported the Notice of Intent (NOI) to re-apply
22 for the NPDES MS4 permit for the next five years was submitted
23 last Fall, as required six months ahead of the date the current permit
24 expires, April 2024. There had been no word from FDEP so inquiry
25 was made and staff was advised that due to work load pending
26 renewals were “administrative approved” and the CDD should
27 continue as proposed.

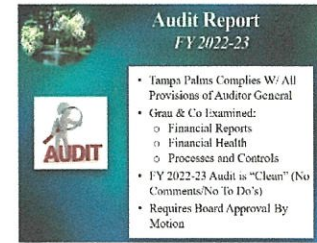
28
29 If changes or clarifications are needed, FDEP will contact the CDD.

30
31



1 ♦ **Audit**

2 The 2022-2023 audit report was presented and it was noted
3 that this audit is a “no comment” audit. Ms. Wilson reported that this
4 is the twenty-first “no comment” audit in a row for the Tampa Palms
5 CDD and that special thanks should be given to District Manager,
6 Patricia Thibault, for both managing the audit process and making
7 certain that there is meticulous record keeping for the district.

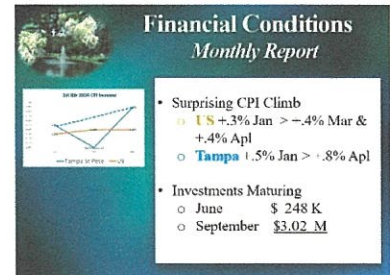


8 Ms. Wilson stated that the audit should be approved by the board by motion and Patricia
9 will take the necessary steps to file the audit with the Auditor General’s office.

10
11 On MOTION by Ms. Falkowitz, SECONDED by Mr. Diaz, WITH ALL IN FAVOR, the Board
12 approved the Audit of the FY 2022-23 Financial Statements.

13
14 ♦ **Financial Conditions**

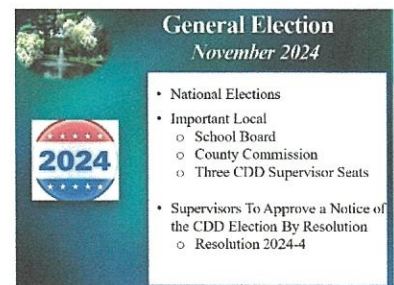
15 Ms. Wilson noted that the economic news for April was
16 mixed. The combined lower than expected GDP and continued
17 increase in CPI have cast doubts on the number rate Fed Funds rate
18 cuts that were expected in 2024. The investments maturing were
19 reviewed.



20
21 ♦ **Preliminary Look at FY 2024-25 Budget**

22 Ms. Wilson reviewed the upcoming elections, both the local,
23 national elections.

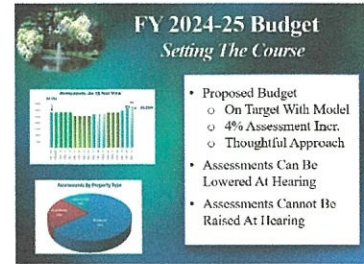
24 There are three seats up for election for the Tampa Palms CDD. Ms.
25 Wilson advised that the CDD must place public notice of the
26 upcoming elections. This should be approved by Resolution.



27
28 On MOTION by Ms. Falkowitz, SECONDED by Mr. Horvath WITH ALL IN FAVOR, the
29 Board approved the Resolution 2024-4 for notice of the 2024 elections.

1 ♦ **Preliminary FY 2024-25 Budget**

2 Ms. Wilson state that there was board consensus at the
3 April 2024 meeting that a modest increase in assessment of 4%
4 should be proposed for FY 2024-25. This increase will be backed
5 up by continued focus on investment revenue.



6 It was stated that the budget and assessments can be
7 lowered at the Budget Hearing but they cannot be raised once the preliminary budget and
8 assessments are adopted.

9 The proposed budget was represented for adoption.

10 The proposed date for the Hearing was 7/10/2024, this is the date
11 for the normal CDD Meeting. There will be one letter to each
12 owner, two newspaper notices and the budget will be posted on
13 the web site.

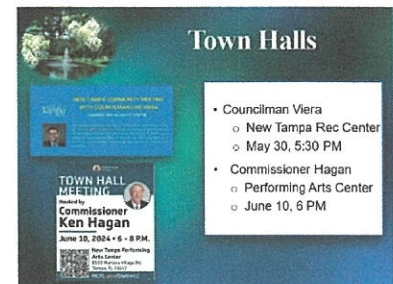


14 On MOTION by Mr. Diaz, SECONDED by Ms. Falkowitz, WITH ALL IN FAVOR, the Board
15 Approved the Proposed FY 2024-2025 Budget for Publication and Set the Public Hearing as
16 July 10, 2024 at 6:00 p.m. at the Compton Park Recreational Building by adopting Resolution
17 2024-3.

18
19 ♦ **Town Halls**

20 Ms. Wilson announced two up-coming town hall
21 meetings in New Tampa. One will be at the New Tampa Rec
22 Center held by City Councilman Luis Viera.

23 The other at the Performing Arts Center hosted by Commissioner
24 Ken Hagan.



25
26 ♦ **Additional Advanced Board Package Materials:**

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

29
30 **EIGHT ORDER OF BUSINESS -- Other Matters**

31
32 **NINTH ORDER OF BUSINESS -- Public Comments**

1 There being none, the next item followed.

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

3 There being none, the next item followed..

4

5 **ELEVENTH ORDER OF BUSINESS - Adjournment**

6 There being no further business,

7

8 On MOTION by Ms. Falkowitz SECODED by Mr. Diaz with ALL IN FAVOR, the meeting
9 was adjourned.

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

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

15 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a**
16 **publicly noticed meeting held on June 12, 2024.**

17

18

19 **Signature**

Signature

20

21 Patricia Thibault

Donald Oneal

22 **Printed Name**

Printed Name

23 **Title:**

Title:

24 **Secretary**

Vice Chairperson

25 **District Manager**

Chairperson

Neighborhood Update

General Appearance

The OLM reviewed the community earlier this week (on June 5th) and found that despite the ongoing drought and the early arrival of record setting summer heat, the appearance of Tampa Palms was both upscale respectable. The contract performance was rated at 92.5%.

That said, the drought is creating havoc with some shrubs and many areas of turf due to the total lack of rain for more than six weeks.

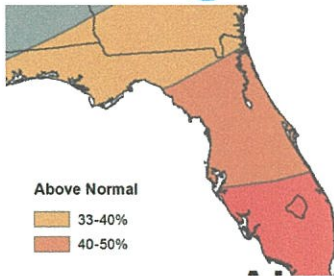
Areas where the soil is sandy or tree cover is not readily available show hot spots such as to the right on Amberly south of Tampa Palms Blvd by Fla Executive Realty.

ABM is irrigating these areas and treating for chinch or fungus but not replacing turf in the areas that do not respond until genuine rains return.



6-10 Day Temperature Outlook

Valid: June 12 - 16, 2024
Issued: June 6, 2024



Unfortunately, based on NOAA's weather predictions for the area, temperatures are forecast to be 40-50% higher than the "normal" for the first weeks of June.

One small consolation is that for the same period the rainfall outlook is forecast to be above 50%+ above normal conditions.

Even if the heat that creates sauna conditions, the rain should help the ponds.

6-10 Day Precipitation Outlook



Tampa Palms Stormwater Ponds

The months of no rain added to the dryer than normal winter and the extremely limited 2023 rainy season has left many of the ponds almost empty. The levels of almost all ponds have dropped six to eight feet, with smaller and intermediate ponds completely dry at this time.

Fortunately for the Area 2 entry pond along BB Downs, the low water levels are somewhat hidden from road view, both from Tampa Palms Blvd and BB Downs.

That is not true of the Area 1 entry pond where the bare banks are visible. So far, no fountains have had to be shut down due to low water levels.





To the left is a typical small pond and it is at this time completely dry. This one, located in Ashmont, is so dry one can walk across the entire pond and not even encounter mud.

Unfortunately, many of these small ponds are directly behind homes and there is nothing that can be done to improved their appearance. One owner wanted staff to “dig the pond deeper” and didn’t accept that this action would only make a bad situation worse.



Seasonal Plantings

For some good news, the summer annuals are being installed and coleus will be used for all entries. The varieties include oxblood, Alabama and watermelon.

Coleus is a beautiful landscape plant prized for its colorful foliage, which comes in multiple shades of green, yellow, pink, red, orange, and maroon.

Coleus are used in the summer and early fall because they are a heat-tolerant, durable annual plant which has very few disease and insect problems.



There are very few annuals that will thrive in full, hot Florida summer sun. Coleus are a colorful exception.

Sometimes the plants will appear to flag slightly at the end of the day but the plants recover overnight, especially with irrigation.



Hurricane Ready



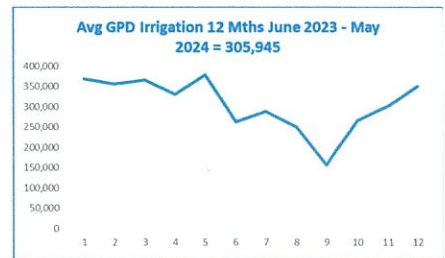
In preparation for the hurricane season, ABM specifically held the Spring palm pruning until the very end of the season.

This was done to limit to the degree possible the fronds that will fall with high winds. The palms are fed with specific palm-fertilizers in the early Spring and while that promotes the health and new growth, it also leads to more spent palm fronds.

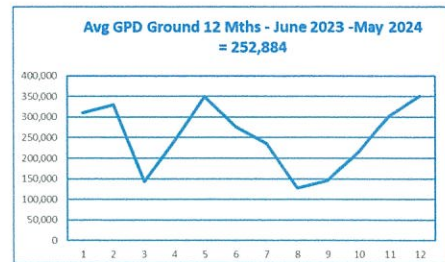
Falling palm fronds should not damage a car but they can surprise and stress drivers.

Irrigation Management

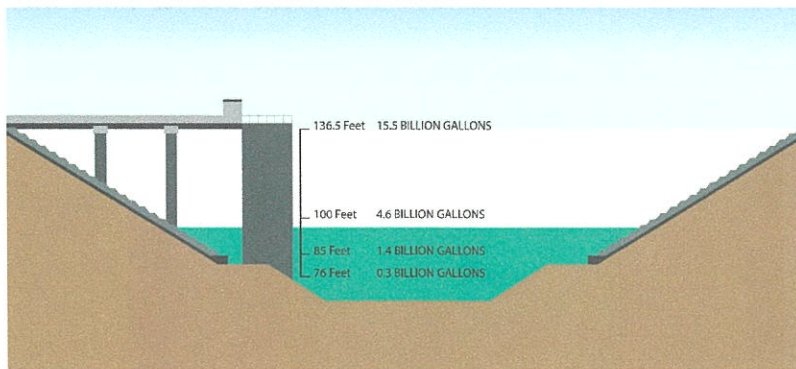
Tampa Palms irrigates the common areas, many if not most are City-owned ROW, and does so under a SWFWMD permit. The irrigation use, as opposed to the ground water use (well from the aquifer) has spiked several times during the last twelve months due to mainline intrusions but still remains under the mandated average gallons per day of 313,400 due to the careful management by ABM (Joe Laird).



Plant selection for replacements today is done by ABM with consideration of the water-use and drought profiles of the proposed plants. Colorful lilies and pentas no longer are as often present on medians and shrub beds.



While not yet approved, the City of Tampa is moving toward a mandated and year-round once per week irrigation. This will disappoint the residents who are expecting to return to twice weekly in July.



Previous Water Level: 96.1
 Previous Volume: 3.68
 Previous Read Date: Jun 5 2024 12:00AM

Water Level Change: 0.25 feet
 Volume Change: 0.05 BG

Current Water Level: 95.85
 Current Volume: 3.63
 Current Read Date: Jun 6 2024 12:00AM

Water availability for the Tampa Bay Region is increasingly become a serious issue, if not for today but certainly for the relatively immediate future.

The graphic to the left depicts the water level Thursday, June 6th for the Tampa Bay Water reservoir. It is currently only at 23% capacity.

One measure City Council ought to consider is to mandate the use of

reclaimed water for irrigation by Tampa residents who have access to it but do not use it. Today it is only available to Davis Islands and parts of South Tampa and it is so under-used, that the City disposes daily an average 55 million gallons of potential reclaimed water into the bay.

CDD Financial News & Economy and Investments
May 2024 Results Reported June 2024

In May the CPI was published for April by the Bureau of Labor Statistics showing a slight decrease in the inflation rate from Mar of -.1, resulting in a year over year continuing increase of 3.4%.

The Tampa-St Pete CPI has a far greater impact on Tampa Palms. The Tampa-St Pete CPI is published bi-monthly, unlike the national average. In April the Tampa St Pete area CPI disappointedly increased .9%.

The Fed’s next interest-rate meeting is set for June 11-12. The overwhelming consensus of economists is that there will be no change at this meeting, based on guidance from Fed officials over the past six weeks.

That may be a good thing for Tampa Palms in some ways.



Fed rate cuts are designed to lower interest rates throughout the economy and make it cheaper to borrow money. As a result, newly issued debt securities offer lower interest rates to holders. In the past CDD Chairman Field explained the result of Fed fund rate cuts and explained that it is prudent to consider that earnings opportunities may diminish with such cuts.

The FY 2023-24 investments at this time are represented below. The Board crafted a plan for additional investments to replace those maturing in FY 2022-23. The impact of that plan and contrast with the adopted FY 2023-24 budget is displayed below.

(\$ 000)	<u>Budget</u>	(000)	<u>Forecast</u>
Interest Income	\$ 60 K	Interest Income	\$ 80 K
Wealth Account	0	Wealth Account	\$ 143
Carry Forward	<u>83</u>	Carry Forward	<u>-0-</u>
Total	\$ 143 K	Total	\$ 223 K

By skillfully and safely investing the reserves in the Wealth Account, the requirement to utilize \$83K of carry-forward funds to balance the FY 2023-24 budget has been eliminated.

Further the normal interest income is forecast to increase by \$20K from budgeted levels: \$14 K of that increase has already been achieved (see General Fund results for April in the Financial Reports).

While current investments *seal the deal* for the FY 2023-24 budget, and even allow the district to “bank” \$80K, the investment income in the proposed FY 2024-25 Budget will markedly depend on the Fed actions with regard to interest rates and available investment options in late September of 2024, when the current securities mature.

Following is a chart of the investments for FY 2023-24 with the earnings received and those scheduled to mature in 2024.

Wealth Account Investments In-Place As of June, 2024

Issued By	Cusip Number	Maturity Date	Principal (\$)	Interest Rate	Interest (\$)	Total Proceeds (\$)	Proceeds Due
3 Mth Securities		Paid Dec 2023					
City Nat'l	17801DHB5	12/21/2023	\$241,000	5.35	\$3,214	\$244,214	12/21/2023
Total			241,000		3,214	244,214	
6 Mth Securities		Maturing March, 2024					
Valley Nat'l	919853KE0	3/21/2024	\$237,000	5.5	\$6,500	\$243,000	3/21/2024
Total			237,000		6,500	243,000	
9 Mth Securities		Maturing June 2024					
Bank of America	06051V3C8	6/20/2024	235,000	5.4	12,690	247,690	6/20/2024
Total			235,000		12,690	247,690	
Reinvestment to be determined							
12 Mth Securities & 6 Month Securities		Maturing Sept 24					
US Treasury**	912797GL5	9/5/2024	1,226,162	5.377	65,838	1,292,000	9/5/2024
US Treasury**	912797GL5	9/5/2024	243,983	5.379	13,017	257,000	9/5/2024
US Treasury**	912797GL5	9/5/2024	58,984	5.403	3,016	62,000	9/5/2024
Wells Fargo	949764FX7	9/18/2024	232,000	5.45	12,644	244,644	9/18/2024
First Foundation	32026UZ90	9/20/2024	221,000	5.4	11,934	232,934	9/20/2024
U S Treasury **	912797GL5	9/5/2024	241,073	4.88	7,927	249,000	9/5/2024
US Treasury **	912797KM8	9/26/2024	\$236,960	5.2	6,040	243,000	9/26/2024
Total			2,223,202		120,416	2,337,578	
FY 2023-24 Total			\$2,936,202.04		\$142,819.60	\$3,072,482.00	

** Treasuries are purchased at a discount - based on the interest guaranteed and then redeemed at full value

Review of Demand Letter Served on CDD

A Tampa Palms resident allegedly sustained some type of injury due to a raised piece of City of Tampa sidewalk along Tampa Palms Blvd on November 3rd of 2023. A little more than six months later on May 24, 2024, the CDD was notified via a demand letter from an attorney representing the resident stating that the resident allegedly sustained injuries in an "incident" that had occurred due to *CDD negligence*. The letter from the attorney did not:

- Specify what *incident* occurred or what injuries were sustained
- Provide a location (address/ gps etc) where the incident occurred.
- Indicate in what manner the CDD was responsible, never mind negligent.

Pictures attached to the attorney's letter show a sidewalk segment elevated above the level plane by an inch or more ostensibly by an adjacent tree (one picture purports to show 2 in and a second picture 1 inch). These pictures allow for identification of the location which is directly behind the resident's home.

Copies of both the demand letter and the pictures that were provided with the demand letter follow this report.

Staff discussed this matter with Patricia Thibault, CDD District Manager and Treasurer, and forwarded the demand letter and pictures to both Patricia Thibault and CDD General Counsel, John Veriker on May 24th.

Mr. Veriker was on vacation for the week of May 27th so a colleague with his firm, Attorney Michael Broadus, called both Patricia Thibault and then staff on May 28th.

Staff briefed Mr. Broadus as to the background information (which is provided below for board review). Mr. Broadus noted that the demand letter requested the CDD insurance declaration page so a copy was emailed to Mr. Broadus that afternoon, along with the CDD's insurance company account manager's contact information.

Mr. Broadus notified the insurance account manager of the demand letter and copied staff on his confirmation of a conversation with the insurance account manager.

Staff also mentioned to Mr. Broadus that the CDD had been made aware of an email between this resident and the TPOA Community Director that was sent in late April. In the email the resident makes it clear that he is aware the City was repairing the sidewalk. A copy of this email had already been sent to Mr. Veriker.

Background For Review & Clarifications

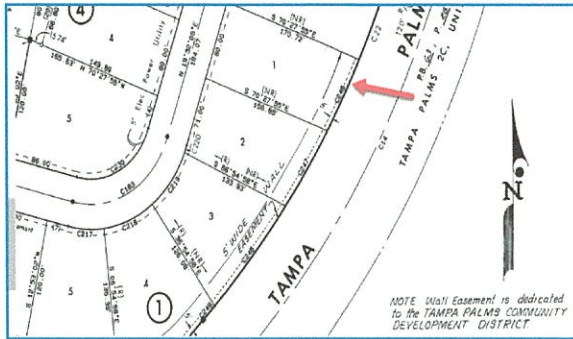
This situation is both unfortunate and embarrassing as the resident is well known to both CDD and TPOA staff; he frequents the community center, is a member of the Covenants / Fining Committee and has lived in Tampa Palms for more than twenty-five years.

It is also somewhat a puzzle that the resident's attorney did not establish:

1. Ownership and maintenance responsibility for the sidewalk
2. Ownership of the property adjacent to the sidewalk.

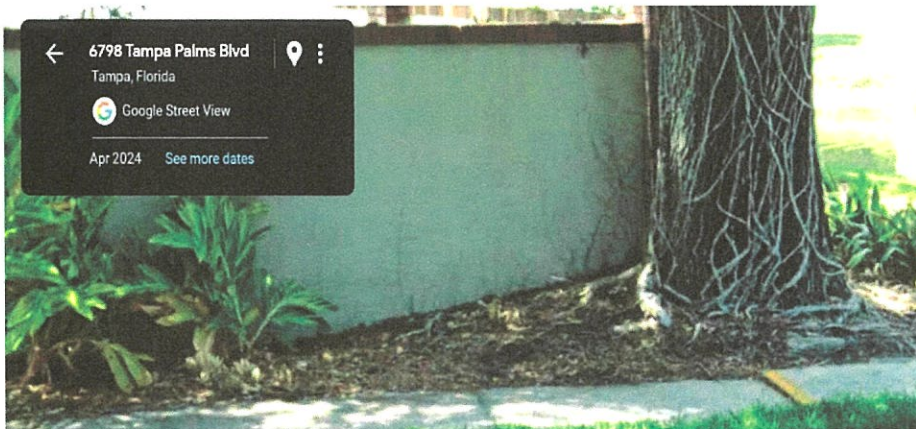
The resident's property line abuts that of the City ROW on which the sidewalk is located. **There is no intervening parcel/ folio owned by the CDD.**

The CDD's ownership, or lack thereof, of the sidewalk and land adjacent to the sidewalk can easily be verified using public documents that are readily available online.



The Hillsborough County Property Appraiser site displays the area ownership, and links to the County Clerk of Court where the subdivision plat shows the “dedicated” rights of way to the City and establishes the boundaries for the various properties in the area, including the resident’s property [lot 1].

The graphic to the left is a screenshot of a portion of PB 65, page 23. Of note a five foot easement on the resident’s property exists in favor of the CDD for a wall. The wall was built by the developers.



A picture from Google Maps dated in April, 2024, [to left] shows sidewalk segment that was identified in the attorney demand letter now highlighted with yellow paint.

This marking was ostensibly made by the City as part of the City sidewalk repair project in the area.

The picture [right] taken by staff shows a City sub-contractor working to pour concrete as they repair the sidewalks in early May of 2024.

The segment under repair in the picture is along the same wall as the resident’s home .

This work is about 400 feet from what was presented by the attorney as the site of the alleged incident.



The picture to the left was taken by staff on May 26th.

It shows that the City has repaired the sidewalk that was reported to have caused an incident.

This photo was sent to CDD Counsel.

GIBBS & PARNELL, P.A.
ATTORNEYS AT LAW

1-800-711-5452

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THOMAS E. PARNELL
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TAMPA, FLORIDA 33612
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FAX (813) 975-4445

Via Certified/Return, Receipt Requested And Regular Mail

May 21, 2024

Tampa Palms CDD
16311 Tampa Palms Boulevard W
Tampa, FL 33647-2019

Re: Our Client: Mohammed Baluch
Date of Accident: November 3, 2023

Dear Sir or Madam:

Please be advised that we represent Mohammed Baluch for injuries sustained in an incident, which occurred on November 3, 2023 as a result of the negligence of Tampa Palms CDD and its managers, employees and agents.

In that regard, please make no further contact with Mr. Baluch and direct all further communications to our office. Pursuant to Florida Statutes §92.33, §626.877, §626.878 and FAC 69B-220.201 We hereby request copies of any written or recorded statements your company, its area managers, employees or agents may have taken from Mr. Baluch, as well as any other documents Mr. Baluch or any other source may have provided to your company, its managers, employees or agents in relation to this claim, including but not limited to incident reports or statements regarding the incident.

Further, consider this our written request to provide all the information and otherwise comply with all requirements of Florida Statute §627.4137 within thirty (30) days of this request. In the interest of expediency, we ask for the immediate disclosure of a copy of the declarations page of all applicable insurance policies which you may fax to our office. A copy of the policy, and all other information, as well as the insurance disclosure may be sent under separate cover within the required timeframe.

Please also be advised this request is being sent in anticipation of litigation of this claim. Therefore, we are also demanding your company, its managers, employees and agents make the premises available for inspection and photographic and video documentation. The premises should not be damaged, destroyed or otherwise modified without our authorization and should otherwise be secured, maintained and preserved until we have had an opportunity to inspect and document the premises or this matter is resolved. In addition, we hereby request a copy of all video footage and photographs of the entire area, including video and photographic evidence depicting the events of the incident as well as those leading up to and following the incident, for a period of time beginning 4 hours prior to the incident through 4 hours following the incident.

May 21, 2024

Page 2 of 2

The incident occurred at approximately 5:00 pm on November 3, 2023. Please contact our office for an email address if you would like to provide the requested information via email.

We also request your company, its managers, employees and agents immediately provide to us or make available for inspection, and otherwise maintain, secure, preserve and area any and all photographs, video recordings (including time lapse), tapes, DVDs, CDs, audio recordings, 911 recordings, pictures, films, voice records, electronic data, reports, surveys, products and/or items and any other evidence that in any way relates to this accident. In addition, any and all evidence that in any way relates to this incident which your company, its managers, employees and agents thereof have made or acquired while investigating this accident should be preserved as evidence in this matter. There is a potential civil action and therefore your company, its managers, employees and agents thereof have a legal duty to preserve such evidence which is relevant to the potential civil action. No evidence should be damaged, destroyed or otherwise modified without our authorization and the evidence should otherwise be secured, maintained and preserved until this matter is resolved. The destruction of such evidence would significantly impair and prejudice our client's ability to prove his claim for damages.

Because Mr. Baluch intends on making a claim for damages against your company, its area managers, employees or agents and any other party who may be responsible for this accident or which may pay benefits for this accident we request your company or its insurer provide our firm written notice of whether or not it will be asserting a right of reimbursement or subrogation, the legal and contractual basis for the right of reimbursement or subrogation and a statement evidencing payment of benefits. Pursuant to Florida Statute 768.76, I am sure your company and its insurer is aware. "that the provider of collateral sources will waive any right to subrogation or reimbursement unless it provides the claimant or claimant's attorney a statement asserting payment of benefits and right of subrogation or reimbursement within 30 days following receipt of the claimant's notification to the collateral sources provider."

Finally, to the extent our client issued a medical authorization for disclosure of medical or billing information to your company, its agents or representatives, we on behalf of our client and as our client's attorney in fact hereby revoke any such authorization to disclose medical or billing information on behalf of our client. We ask your office to notify any medical providers to which a request for records has already been sent of this revocation and to provide our office with copies of any records obtained through the use of the medical authorization as well as the name, address, telephone and fax number for any provider to which the request has been sent so that we may notify them the authorization has been revoked.

Unfortunately, unless I hear from you within fifteen (15) days of receipt of this letter, I will have no alternative but to pursue available legal remedies. Please be guided accordingly.

Sincerely,

Gibbs & Parnell, P.A.



Thomas E. Parnell

TEP/JP/215463





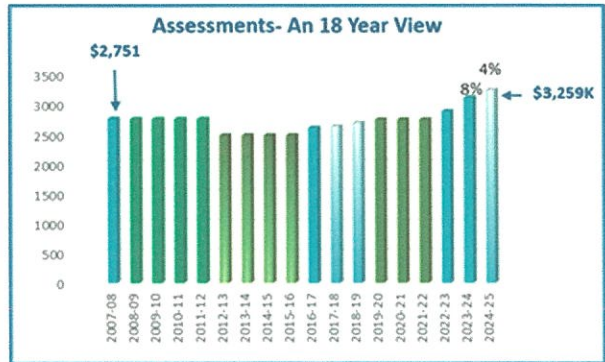








The chart to the right illustrates the modest assessment strategy of the past, as well as, a view to the future that will continue to support Tampa Palms in the manner that residents can rely upon to secure their important investments, their homes.

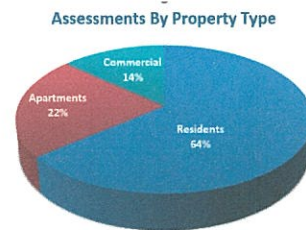


As previously discussed, the financial outlook and the financial strategies that served the CDD for many years, must be adjusted to meet the needs of the CDD owners in the current environment.

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

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

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



The current economic environment positions the CDD, the CDD owners and residents, in a re-active mode directed to minimizing, as much as possible, the uncertainty of these economic times on all stakeholders in Tampa Palms while maintaining the ambiance of the community in a manner that supports the value of owner property. This matter was reviewed in depth by the board members during the April CDD public meeting and the May CDD public meeting.

There was board consensus at the April 2024 meeting that a modest increase in assessment of 4% should be proposed for FY 2024-25. This increase will be backed up by continued focus on investment revenue.

During the May 2024 meeting the board approved a proposed budget for FY 2024-25 and set the date for the budget hearing as July 10, 2024. The proposed budget follows for Board Member examination, along with the assessments, based on the 4% assessment increase. The assessments are presented as background information.

An important element of the budget process is that the CDD cannot increase the assessments from the level approved and submitted in May during the July Budget Hearing, irrespective of whether or not the continued month-over-month .04% inflation realized continues or abates in the coming months.

Proposed Budget FY 2024-25

Budget Summary

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2023-24 Adopted	FY 2023-24 Outlook Forecast	FY 2024-25 Proposed Model	\$ Incr (DCR) VS 2023-24 Budget	% Incr (DCR) VS 2023-24 Budget
I. ANNUAL OPERATIONS (\$000)					
Revenue					
Net Assessments	2,980	2,980	3,099	119	4%
Misc	2	4	3	2	100%
Interest	60	60	60	0	0%
Investments	0	126	100	100	0%
Excess Fees	0	15	15	15	100%
Unallocated Carryforward	83	0	0	0	-100%
Revenue Total- All Sources	3,124	3,185	3,277	153	5%
Expenses					
Normal Expenses	2,614	2,599	2,722	109	4%
Project Driven	511	511	555	44	9%
Total Annual Expenses	\$3,124	\$3,110	\$3,277	\$153	-
Annual Excess Revenue (Deficit)	0%	\$75	\$0	\$0	0%

III FUND BALANCE DETAILS

Multi-Year Fund Balance			
Beginning	4,053	4,053	4,128
Less Carryforward Moved To Budget	0	0	0
FY Ending Revenue (Deficit)	0	75	0
Ending Fund Balance*	4,053	4,128	4,128
Excess After Required /Reserved Funds	\$1,710	\$1,765	\$1,785

Proposed Budget FY 2024-25

Budget Detail



Current Year FY 2023-24 Adopted Budget	Outlook FY 2023-24 Outlook Y/E	Next FY FY 2024-25 Proposed Model	Year Over Year Comparison	
			\$ Incr (DCR) VS 2023-24 Budget	% Incr (DCR) VS 2023-24 Budget
		4%		
\$ 3,104,432	\$ 3,104,432	\$ 3,228,609	\$ 124,177	4%
\$ (124,177)	\$ (124,177)	\$ (129,144)	\$ (4,967)	4%
\$ 2,980,255	\$ 2,980,255	\$ 3,099,465	\$ 119,210	4%
\$ 60,000	\$ 60,000	\$ 60,000	\$ -	
0	15,000	15,000	15,000	100%
	125,707	100,000	100,000	100%
1,500	4,000	3,000	1,500	100%
82,729	-	-	-82,729	-100%
3,124,484	3,184,962	3,277,465	152,981	5%

Assessment Increase By Year

Revenue- All Sources

- Assessments Non-Advalorem
- Early Payment Discount
- Net Assessments
- Interest Income
- Excess Fees
- Investments
- Misc Revenue
- Carry Forward Revenue

Expenditures

Administrative Expenditures

ADMINISTRATIVE:

- SUPERVISORS COMPENSATION
- MANAGEMENT SERVICES
- FUTA/SUTA/WKM/BENEFITS
- FICA
- AUDITING SERVICES
- ASSESSMENT ROLL SERVICES
- TAX COLLECTOR FEES-ASSMTS
- LEGAL SERVICES
- MISCELLANEOUS ADMIN.SERVICES
- DIRECTORS & OFFICERS INSURANCE
- TOTAL ADMINISTRATIVE

11,000	10,400	11,000	-	0%
68,000	68,000	70,000	2,000	3%
5,824	5,896	6,073	249	4%
6,624	6,705	6,906	282	4%
6,930	7,000	7,280	350	5%
10,050	10,000	10,452	402	4%
62,089	62,089	64,572	2,484	4%
3,500	3,500	3,640	140	4%
12,360	12,360	12,854	494	4%
3,800	3,691	3,952	152	4%
190,177	189,640	196,729	6,553	3%

Proposed Budget FY 2024-25

	Current Year	Outlook	Next FY	Year Over Year Comparison	
	FY 2023-24 Adopted Budget	FY 2023-24 Outlook Y/E	FY 2024-25 Proposed Model	\$ Incr (DCR) VS 2023-24 Budget	% Incr (DCR) VS 2023-24 Budget
Field/ Operations Services					
FIELD MANAGEMENT SERVICES:					
DISTRICT STAFF S/T ALL POSITIONS	174,966	174,966	180,405	5,439	3%
PARK STAFF -LEASING CO-	73,936	60,000	70,000	(3,936)	-5%
PARK PATROL- SECURITY CO	132,619	127,000	137,924	5,305	4%
FIELD MISCELLANEOUS	20,800	20,800	20,800	-	0%
TOTAL FIELD MANAGEMENT SERVICES	402,321	382,766	409,129	6,808	2%
GENERAL OVERHEAD:					
P & L INSURANCE (Incr Displayed vs Outlook)	16,500	21,880	23,000	6,500	39%
INFORMATION SYSTEMS (TELEPHONE & SECUR	15,750	15,750	16,380	630	4%
WATER-UTILITY	54,212	54,212	60,176	5,964	11%
REFUSE REMOVAL (SOLID WASTE)	11,000	10,500	11,440	440	4%
ELECTRICITY	156,436	156,436	168,951	12,515	8%
STORMWATER FEE	3,041	3,379	3,514	473	16%
MISC. FIELD SERVICES	13,000	13,000	13,520	520	4%
TOTAL GENERAL OVERHEAD	269,939	275,157	296,981	27,042	10%
LANDSCAPE MAINTENANCE:					
LANDSCAPING MANAGEMENT FEE	18,900	18,900	18,900	-	0%
LANDSCAPE AND POND MAINTENANCE	1,246,033	1,246,033	1,294,765	48,732	4%
LANDSCAPE REPLACEMENT	107,271	107,271	111,562	4,291	4%
TOTAL LANDSCAPE MAINTENANCE	1,372,204	1,372,204	1,425,227	53,023	4%
LANDSCAPE MTC NEW & ENHANCED					
PROPERTY MOWING	82,160	82,160	85,446	3,286	4%
COUNTY POND	5,250	5,250	5,460	210	4%
NPDES POND PROGRAM	52,953	52,953	55,071	2,118	4%
TOTAL LANDSCAPE MTC : NEW	140,363	140,363	145,978	5,615	4%
FACILITY MAINTENANCE:					
IRRIGATION MAINTENANCE	119,968	119,968	124,767	4,799	4%
R&M FOUNTAIN	28,254	28,254	29,384	1,130	4%

Proposed Budget FY 2024-25

Current Year FY 2023-24 Adopted Budget	Outlook FY 2023-24 Outlook Y/E	Next FY FY 2024-25 Proposed Model	Year Over Year Comparison \$ Incr (DCR) VS 2023-24 Budget	% Incr (DCR) VS 2023-24 Budget
87,510	87,510	91,010	3,500	4%
3,028	3,028	3,149	121	4%
238,760	238,760	248,310	9,550	4%

FACILITY MAINTENANCE
JANITORIAL/SUPPLIES

TOTAL FACILITY MAINTENANCE

2,613,764	2,598,890	2,722,353	108,590	4%
Project Driven Expenses				
235,872	235,872	258,894	23,022	10%
67,368	67,368	70,063	2,695	4%
207,481	207,481	226,154	18,673	9%
0	0	0	-	0%
510,721	510,721	555,111	44,390	9%
Total Expenses Normal Operations and Project Driven				
\$3,124,484	\$3,109,610	\$3,277,465	\$152,980	5%
\$0	\$75,351	\$0	\$0	0%

Total Normal Operations

Project Driven Expenses

Renewal and Replacement & Deferred Mtc
NPDES / Clean Water / Age Replacements
Capital Projects
Signature 2017

Total Project Driven

Total Expenses Normal Operations
and Project Driven

Excess Revenue

Signature TP Projects
Revenue Allocated All Sources (\$000)
Expenses Projected

Total Revenue - All Sources

← To Be Determined

\$3,124,484 \$3,184,962 \$3,277,465 \$152,981 5%

**TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT CDD
PROPOSED FY 2024-25 RESIDENTIAL ASSESSMENTS**

	Avg Lot Size	Acreage	Units	Assessment FY 2023-24	Per Unit 2023-24	Assessment FY 2024-25	Per Unit 2024-25	\$ Incr Vs 2023-24	% Incr FY 2023-24
Single Family Villages									
Asbury	0.4234	47.42	112	146,948	\$1,312	\$152,849	\$1,365	\$53	4%
Ashmont	0.3485	9.06	26	29,121	\$1,120	\$30,289	\$1,165	\$45	4%
Cambridge 1	0.4028	14.50	36	45,332	\$1,259	\$47,152	\$1,310	\$51	4%
Cambridge 2	0.3723	29.78	80	94,479	\$1,181	\$98,271	\$1,228	\$47	4%
Cambridge 3	0.3639	11.28	31	35,945	\$1,160	\$37,387	\$1,206	\$47	4%
Canturbury	0.5185	14.00	27	42,006	\$1,556	\$43,694	\$1,618	\$63	4%
Coventry	0.4137	19.03	46	59,211	\$1,287	\$61,588	\$1,339	\$52	4%
Enclave	0.2611	43.34	166	148,759	\$896	\$154,719	\$932	\$36	4%
Estates at River Park	0.7700	8.47	11	24,202	\$2,200	\$25,176	\$2,289	\$89	4%
Huntington	0.4693	19.71	42	60,044	\$1,430	\$62,457	\$1,487	\$57	4%
Kensington	0.4681	22.00	47	67,048	\$1,427	\$69,741	\$1,484	\$57	4%
Manchester	0.2641	33.80	128	115,683	\$904	\$120,318	\$940	\$36	4%
Nottingham	0.2000	11.40	57	42,158	\$740	\$43,845	\$769	\$30	4%
Palma Vista II	0.0637	5.10	80	31,240	\$390	\$32,479	\$406	\$15	4%
Reserve	0.7651	87.22	114	249,384	\$2,188	\$259,419	\$2,276	\$88	4%
Sanctuary	0.1453	11.48	79	47,361	\$600	\$49,251	\$623	\$24	4%
Sterling Manor	0.1350	13.90	103	59,013	\$573	\$61,367	\$596	\$23	4%
Stonington	0.4615	27.23	59	83,175	\$1,410	\$86,516	\$1,466	\$57	4%
Tremont	0.3691	44.29	120	140,745	\$1,173	\$146,393	\$1,220	\$47	4%
Turnbury Wood	0.7700	3.08	4	8,801	\$2,200	\$9,155	\$2,289	\$89	4%
Wellington	0.2788	20.91	75	70,615	\$942	\$73,445	\$979	\$38	4%
Westover	0.5446	33.22	61	98,978	\$1,623	\$102,956	\$1,688	\$65	4%
Wyndham	0.2807	49.97	178	168,474	\$946	\$175,226	\$984	\$38	4%
Apartments									
LIVE OAKS BLVD LLC	0.0600	46.20	770	293,286	\$381	\$304,916	\$396	\$15	4%
Z TIC 1 LLC ET AL	0.0597	20.30	340	129,247	\$380	\$134,372	\$395	\$15	4%
HENLEY	0.0729	23	315	130,409	\$414	\$135,588	\$430	\$16	4%
Remote Site Apartments									
EAGLES POINT VENTURES LLC	0.0617	11.84	192	43,613	\$227	\$45,321	\$236	\$9	4%
LANDMARK AT GRAYSON PARK	0.1696	69.21	408	92,677	\$227	\$96,308	\$236	\$9	4%
Condo's									
Faircrest	0.0725	19.13	264	108,985	\$413	\$113,313	\$429	\$16	4%
Palma Vista I	0.0725	2.90	40	16,517	\$413	\$17,173	\$429	\$16	4%

PROPOSED FY 2024-25 COMMERCIAL ASSESSMENTS BY ENTITY

Name	Folio	TSF (000) *	ITE Code**	ITE Factor	Trips	% Trips	Blvds	Parks	Admin Asmt	FY 2023- 24 Total	FY 2024 25 Total	\$ Incr Vs 2023-24	% Incr Vs 2023-24
Shoppes of Amberly 1 LLC	347560960	90.86	820	42.94	3901	18.82%	80,787	\$0.0	\$282	\$77,926	\$81,070	\$3,144	4%
2 REAL SUB LLC	339790402	176.16	820	42.94	7564	36.50%	156,636	\$0.0	\$282	\$150,832	\$156,919	\$6,086	4%
3 REAL SUB LLC	339790403	7.53	912	156.48	1179	5.69%	24,412	\$0.0	\$282	\$23,738	\$24,694	\$956	4%
NCNB NATIONAL 4 PROPERTIES DEPT	347555055	5.30	912	156.48	829	4.00%	17,170	\$0.0	\$282	\$16,777	\$17,452	\$676	4%
PLTP INVESTORS 5 LLC	347555070	97.58	710	11.01	1074	5.18%	22,246	\$0.0	\$282	\$21,656	\$22,529	\$872	4%
6 CAMBRIDGE LLC	347555090	16.01	720	36.13	578	2.79%	11,979	\$0.0	\$282	\$11,787	\$12,261	\$474	4%
ROCKWELL 7 AMBERLY LLC	347555080	5.39	912	156.48	843	4.07%	17,458	\$0.0	\$282	\$17,054	\$17,741	\$687	4%
15802 AMBERLY 8 LLC	347566444	3.61	710	11.01	40	0.19%	824	\$0.0	\$282	\$1,065	\$1,106	\$41	4%
TAMPA PALMS 9 OFFICE LLC	347566442	14.40	565	79.26	1141	5.51%	23,634	\$0.0	\$282	\$22,990	\$23,916	\$926	4%
ENHANCEMENT 10 HOLDINGS LLC	347555505	2.57	720	36.13	93	0.45%	1,922	\$0.0	\$282	\$2,120	\$2,204	\$84	4%
LORDVEN 11 PROPERTIES LLC	347555506	2.04	710	11.01	22	0.11%	466	\$0.0	\$282	\$721	\$748	\$27	4%
CARL D AND 12 MARTHA J YATES	347555508	3.99	710	11.01	44	0.21%	911	\$0.0	\$282	\$1,148	\$1,193	\$45	4%
LI MANAGEMENT 13 RESOURCE LLC	347555510	2.63	710	11.01	29	0.14%	600	\$0.0	\$282	\$849	\$882	\$33	4%
ARHC SSMTPFL01 14 LLC	347555515	6.11	720	36.13	221	1.07%	4,571	\$0.0	\$282	\$4,667	\$4,854	\$187	4%

PROPOSED FY 2024-25 COMMERCIAL ASSESSMENTS BY ENTITY

15	ST GEORGE SERVICES LLC	347555517	2.56	710	11.01	28	0.14%	585	\$0.0	\$282	\$835	\$867	\$32	4%
16	RAYMOND W MATHEWS SR	347555518	2.04	710	11.01	22	0.11%	466	\$0.0	\$282	\$721	\$748	\$27	4%
17	CERILLO FAMILY LLC	347555521	2.57	720	36.13	93	0.45%	1,925	\$0.0	\$282	\$2,123	\$2,207	\$84	4%
18	SOMMERSET PARK PAUL H AND SUSAN M L DUGA CO-TRUSTEES	347555523	2.57	720	36.13	93	0.45%	1,924	\$0.0	\$282	\$2,123	\$2,207	\$84	4%
19	BEACHDALE PROPERTIES L C	347555529	4.18	720	36.13	151	0.73%	3,124	\$0.0	\$282	\$3,275	\$3,406	\$131	4%
20	RODENT REALTY INC	347555527	4.12	720	36.13	149	0.72%	3,083	\$0.0	\$282	\$3,237	\$3,366	\$129	4%
21		347555525	2.54	720	36.13	92	0.44%	1,902	\$0.0	\$282	\$2,101	\$2,184	\$83	4%
22	LEADERESS LLC TAMPA PALMS ANIMAL HOSPITAL INC	347555452	2.69	720	36.13	97	0.47%	2,013	\$0.0	\$282	\$2,208	\$2,296	\$88	4%
23		347555454	2.60	710	11.01	29	0.14%	592	\$0.0	\$282	\$842	\$874	\$32	4%
24	ALLMAY INC	347555456	2.60	710	11.01	29	0.14%	592	\$0.0	\$282	\$842	\$874	\$32	4%
25	SYLVAN ROAD LLC	347555458	2.64	720	36.13	95	0.46%	1,975	\$0.0	\$282	\$2,172	\$2,258	\$86	4%
26	L C GIGINO TAMPA PALMS CLUB INC	347555460	2.64	720	36.13	95	0.46%	1,975	\$0.0	\$282	\$2,172	\$2,258	\$86	4%
27	AMBERLY DR PARTNERS LLC	347560154	92.64	495	22.88	2120	10.2%	43,893	\$0.0	\$282	\$42,463	\$44,175	\$1,712	4%
28		347555502	2.04	720	36.13	74	0.36%	1,528	\$0.0	\$282	\$1,741	\$1,810	\$69	4%
	Totals					20727		\$429,191	\$0.0	\$7,909	\$420,185	\$437,099	\$16,914	4%

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