

**TAMPA PALMS
COMMUNITY DEVELOPMENT DISTRICT**

*Agenda Package
Board of Supervisors Meeting*



Wednesday, June 8, 2022

6:00 P.M.

Compton Park Recreation Building

16101 Compton Drive,

Tampa, Florida



DEVELOPMENT PLANNING & FINANCING GROUP, INC.

TAMPA PALMS COMMUNITY DEVELOPMENT DISTRICT

CDD Meeting Advanced Package June 8, 2022

Contents

1. Introduction
2. Agenda
3. Financial Statements
 - a. Financial Analysis
 - b. Financial Statements A/O 4/30/2022
 - c. Monthly Financial Summary
 - d. Project Driven Financial Reports
 - e. Check Registers & Other Disbursements
4. Strategic Planning and Capital Projects Planning
 - f. Focus 2022
 - g. Strategic Planning
 - h. Investment Updates
5. May 11, 2021 Minutes
6. Consultant Reports
 - i. Around the Neighborhoods
 - j. FY 2022-23 Budget Represented
 - o Budget Action Overview
 - o Proposed Preliminary Budget
 - k. Audit Report
 - l. Financial Disclosure Forms
 - m. Florida Tree Law Strengthened
 - n. The Value of Tampa Palms

Tampa Palms Community Development District

**Development Planning and Financing Group
250 International Parkway, Suite 280
Lake Mary , FL 32746**

June 3, 2022

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 8, 2022 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 11th, 2022 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,

Ray

Raymond Lotito
DPFG

RLmmw

cc: Maggie Wilson
DPFG (Record Copy)

**Tampa Palms CDD Meeting
Agenda**

**June 8, 2022, 6:00 p.m.
Compton Park Recreation Building
16101 Compton Drive, Tampa, FL 33647**

1. Welcome & Roll Call
2. Strategic Planning
3. Board Member Discussion Items
4. Public Comments
5. Approval of the May 11, 2022 Minutes
6. Approval of District Disbursements
7. Consultant Reports
 - Around the Neighborhoods
 - FY 2022-23 Proposed- Represented
 - Audit Report
 - Financial Disclosure Forms
 - Florida Tree Law Strengthened
 - The Value of Tampa Palms
8. Other Matters
9. Public Comments
10. Supervisor comments
11. Adjourn

Executive Summary

The CDD's financial status continues to appear to adequate to meet the needs of the community and the Board's financial oversight responsibilities. The CDD's cash balances net of liabilities of \$ 5.2 M. Taking into consideration the balance of 2022 transactions, along with contingent reserves which are outlined below, at this time it is projected that there will be \$ 1,605 K in unallocated funds before December collections for FY 2022-23 commence. This effectively provides a safety buffer to more than meet the four-month protocol.

Revenue

As of April 30th, the District has collected 99 % of the assessments, leaving only \$26K to be collected ,of which \$11K has already been received in May. The CDD has collected 75% of the budgeted interest income with every expectation that the remaining will be collected in the coming months.

Expenses

Normal operations displays positively against budget by \$118K as of April 30th; this is due primarily to the timing of billings vs expenditures. Notably the updraft in personnel costs continues to drive negative variances in park attendants and guards; similarly, utility cost increases in water, rubbish and electric are over budget. These increases are not based on increased use (see FAQ below). Likewise, irrigation maintenance displays a negative variance due to damages as have been reviewed at the Board Meetings. Care exercised in other areas will allow the CDD to complete the year on budget. Project-driven expenses show a positive variance of \$ 12 K; this is the result of timing.

Cash Flow Projections for Calendar 2022

(Shown in \$ 000)

Sources of Funds

Cash Balance 4/30/22	\$ 5,152	
Collected a/o 5/20/22	11	
Collections prior to December receipts	31	
Total Sources of Funds		\$ 5,194

Uses of Funds

Balance FY 21-22 expenses	(\$ 1,246)	
Weather Related Reserves	(400)	
Community-Wide Wall & Monument	(100)	
Pond Improvement Reserves	(700)	
Infrastructure Replacement Contingency	(135)	
1st Qtr FY 22-23 expenses	(679)	
Signature Reserve (unspent)	(329)	
Total Uses of Funds		(\$ 3,589)
Projected Funds before December, 2022 receipts		\$ 1,605

Frequently Asked Questions

FAQ Staff has been asked if the negative variance reflected in the various utilities (water, refuse removal and electricity) are the result of increased use that can be managed or other factors.

With the sole exception of damage to water meters on cul de sacs that have increased with the new garbage collection trucks three years ago, there has been no meaningful increase in use of the services of any utility. Very much like home owners, the CDD has limited ability to effectively manage utility costs.

Refuse removal: the CDD maintains two dumpsters for the collection and disposal of garbage from the CDD offices and CDD's three parks and trash (and even "junk") tossed along the streets in Tampa Palms.

There are two "dumpsters", 8 cu yd each. One is located at the rear of Hampton Park and one is inside the CDD maintenance yard. They are emptied twice a week.

- Both containers are filled (overflowing) before each empty cycle.
- Options were evaluated to (1) provide a single larger container in the CDD yard and (2) change haulers but no price improvements were found.

Water: potable water is provided to three general areas (1) the CDD maintenance facility, (2) to the two CDD parks and (3) for the irrigation serving 59 cul de sacs and land tracts in Tampa Palms.

Increased costs are reflective of the City of Tampa's plan to increase the rates for potable water and occasional water loss due to damage to water meters on cul de sacs. (Garbage trucks the frequent culprits.) ABM has increased surveillance of the cul de sacs on Thursdays (after the Wednesday collections) to stave off undetected leaks.

Electricity: the CDD uses substantial power (in the range of 125,000 to 140,000 kwh per month) to serve a myriad of uses:

- Monument and landscape lighting
- CDD maintenance center and park amenities (Amberly & Hampton parks)
- Entry streetlights - Area 1 & 2 main entries
- Two sewage lift stations
- 40 irrigation pedestal-based controllers
- Two major irrigation pump stations
- One remote site well and pump (Yardley irrigation)

With the upgrade of the pumps stations to variable frequency drives (VFDs) allowing the pump to respond efficiently to fluctuations in demand and the move to LEDs for monument and landscape lighting, the CDD reduced power consumption by nearly 25%.

The current climb in cost is the result of challenges within the power industry: TECO filed in 2021 for base rate increases to "recover the cost of operating the utility" and to let the company earn "a fair rate of return on its investment of 10.75% ROE". The PSC granted a \$302 million base increase and a 9.95% ROE, phased over three years (\$191 M 2022, \$90M 2023, \$21 M in 2024).

Further TECO has embraced cleaner burning gas power (TECO states its "fuel mix" in 2022 is 82 percent natural gas, 10 percent solar and 8 percent coal). All customers will feel the pain of higher natural gas fuel costs as TECO passes along about \$165 million in additional fuel costs at this time.

**Tampa Palms CDD
Balance Sheet
April 30, 2022**

GENERAL

ASSETS:

CASH - Operating Account	\$	57,782
PETTY CASH		500
INVESTMENTS:		
Excess Fund Account- South State Bank		5,156,471
ACCTS. RECEIVABLE		344
RECEIVABLE FROM TAMPA PALMS HOA		15,403
PREPAID ITEMS		1,589
TOTAL ASSETS		<u>\$ 5,232,090</u>

LIABILITIES:

ACCOUNTS PAYABLE	\$	75,384
ACCRUED EXPENSES		3,602

FUND BALANCE:

NON-SPENDABLE		1,589
RESTRICTED		-
UNASSIGNED:		5,151,514
TOTAL LIABILITIES & FUND BALANCE		<u>\$ 5,232,089</u>

Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through April 30, 2022

	BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) YTD VARIANCE
REVENUES				
ASSESSMENTS NON-ADVOLAREM	\$ 2,737,595	2,682,843	\$ 2,704,092	\$ 21,249
EARLY PAYMENT DISCOUNT	(109,504)	(107,314)	(102,446)	4,868
INTEREST INCOME	20,000	11,667	14,842	3,176
EXCESS FEES	15,000	8,750	-	(8,750)
MISC. REVENUE	1,200	700	1,696	996
CARRY FORWARD	115,000	67,083	-	(67,083)
TOTAL REVENUES	2,779,291	2,663,729	2,618,184	(45,645)
EXPENDITURES				
ADMINISTRATIVE EXPENDITURES:				
PERSONNEL SERVICES				
BOARD OF SUPERVISORS	11,000	6,417	5,200	1,217
FICA	5,368	3,131	465	2,666
FUTA/SUTA/PAYROLL FEES	5,148	3,003	750	2,253
<i>S/T PERSONNEL SERVICES</i>	21,516	12,551	6,415	6,136
PROFESSIONAL SERVICES				
ATTORNEY'S FEES	3,000	1,750	767	983
ANNUAL AUDIT	6,983	4,073	-	4,073
MANAGEMENT FEES	69,053	40,281	40,281	(0)
TAX COLLECTOR	54,752	53,657	49,487	4,170
ASSESSMENT ROLL	10,050	5,863	-	5,863
<i>S/T PROFESSIONAL SERVICES</i>	143,838	105,624	90,535	15,089
ADMINISTRATIVE SERVICES				
DIRECTORS & OFFICERS INSURANCE	3,700	3,700	3,121	579
MISC. ADMINISTRATIVE SERVICES	12,000	7,000	6,793	207
<i>S/T ADMINISTRATIVE SERVICES</i>	15,700	10,700	9,914	786
TOTAL ADMINISTRATIVE	181,054	128,875	106,864	22,010
FIELD / OPERATIONS SERVICES				
FIELD MANAGEMENT SERVICES				
DISTRICT OPERATING STAFF	179,839	104,906	103,390	1,516
PARK ATTENDANTS	76,875	44,844	51,415	(6,572)
PARK PATROLS (Security Co)	83,000	48,417	56,577	(8,160)
FIELD MANAGEMENT CONTINGENCY	20,800	12,133	-	12,133
<i>S/T FIELD MANAGEMENT SVCS</i>	360,514	210,300	211,382	(1,083)
GENERAL OVERHEAD:				
INSURANCE	13,342	13,342	15,577	(2,235)
IT (TEL / SECURITY)	25,335	14,779	7,727	7,052
WATER	28,000	16,333	22,246	(5,913)
REFUSE REMOVAL	19,000	11,083	11,245	(161)
ELECTRICITY	125,000	72,917	81,954	(9,037)
STORMWATER FEE	4,198	4,198	3,041	1,157
MISC. FIELD SERVICES	13,000	7,583	4,057	3,526
<i>S/T GENERAL OVERHEAD</i>	227,875	140,235	145,847	(5,612)
LANDSCAPE MAINTENANCE:				
LANDSCAPE & POND MAINTENANCE	1,055,779	615,871	522,314	93,557
LANDSCAPE MONITORING FEE	18,900	11,025	11,025	-
LANDSCAPE & REPLACEMENT	96,432	56,252	66,954	(10,702)
<i>S/T LANDSCAPE MAINTENANCE</i>	1,171,111	683,148	600,293	82,855
LANDSCAPE MAINTENANCE NEW & ENHANCED:				
PROPERTY MOWING	93,000	54,250	40,793	13,457
COUNTY POND	9,000	5,250	4,800	450
NPDES POND PROGRAM	47,970	27,983	24,630	3,353
<i>S/T LANDSCAPE NEW & ENHANCED</i>	149,970	87,483	70,223	17,260

**Tampa Palms CDD
General Fund
Statement of Revenue, Expenditures and Change in Fund Balance
For the period from October 1, 2021 through April 30, 2022**

	<u>BUDGET</u>	<u>BUDGET YEAR-TO-DATE</u>	<u>ACTUAL YEAR-TO-DATE</u>	<u>FAVORABLE (UNFAVORABLE) YTD VARIANCE</u>
FACILITY MAINTENANCE:				
IRRIGATION SYSTEM	107,824	62,897	95,787	(32,889)
FOUNTAIN	27,354	15,957	4,932	11,025
FACILITY MAINTENANCE	91,136	53,163	41,328	11,834
JANITORIAL/SUPPLIES	2,772	1,617	1,066	562
S/T FACILITY MAINTENANCE	<u>229,086</u>	<u>133,634</u>	<u>143,102</u>	<u>(9,469)</u>
PROJECT DRIVEN EXPENSES:				
SIGNATURE TP 2017	-	-	-	-
RENEWAL AND REPLACEMENT & DEFERRED MTC	210,000	122,500	136,079	(13,579)
CAPITAL PROJECTS	190,000	110,833	104,560	6,274
NPDES/CLEAN WATER	59,681	34,814	15,260	19,554
S/T TOTAL PROJECT DRIVEN EXPENSES	<u>459,681</u>	<u>268,147</u>	<u>255,899</u>	<u>12,249</u>
TOTAL EXPENDITURES	<u>2,779,291</u>	<u>1,651,821</u>	<u>1,533,611</u>	<u>118,210</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	1,011,908	1,084,573	72,666
FUND BALANCE - BEGINNING	-	-	4,068,529	
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ 1,011,908</u>	<u>\$ 5,153,102</u>	<u>\$ 72,666</u>

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2022
GENERAL FUND**

(Shown in \$)	<u>Normal Operations</u>	<u>Non-Operating Project Driven</u>	<u>Total As Reported</u>
<u>Revenues</u>			
Operating	\$2,125,428		\$2,125,428
<u>Non Operating</u>			
Capital Projects		\$190,000	\$190,000
Renewal & Rel		\$210,000	\$210,000
Signature 2017		\$0	\$0
NPDES		\$59,681	\$59,681
Excess Fees			-
Interest	14,842		14,842
Misc Rev	\$1,696		1,696
Carry Forward Bal *			
Total	\$ 2,141,966	\$ 459,681	\$2,601,647
<u>Expenses</u>			
Operations	\$ 1,277,712		1,277,712
<u>Non Operating</u>			
Renewal & Rel		136,079	136,079
NPDES/EPA		15,260	15,260
Capital Projects		104,560	104,560
TP Signature 2017		<u>0</u>	<u>0</u>
Total	\$1,277,712	\$255,899	\$255,899
Total Expenditures			\$1,533,611
Excess Revenue Vs Expenses			\$1,068,036

**TAMPA PALMS CDD
FINANCIAL SUMMARY THRU APRIL 30, 2022
GENERAL FUND**

<u>General Fund</u>	4/30/2022	(\$000)
Cash		58
Cash Equivalent (Excess Cash ICS)		5,156
Due From TPOA		15
Receivable		0
Prepaid Items		0
Total		\$ 5,231
Less:		
Payables		75
Accrued Expenses		4
Non Spendable A/C Prepaid		2
	Net Cash 4/30/2022	\$ 5,152
Allocation for:		
Weather Damage		400
Community-Wide Wall & Monument		100
Pond Improvements		700
1st Qtr Expenses		679
Infrastructure Replacement Contingency		135
TP Signature Projects (unspent)		329
	Adjusted Net Cash	\$ 2,809

Forecast

(\$ 000)	2021-22 Fiscal Year		
	Receipts	Expenses	Monthly Bal
May			
CDD Operations	9	245	
R&R	1	16	
NPDES	0	9	
Signature Projects	0	0	
Capital Projects	1	20	
Total	11	290	\$ 2,530
Jun			
CDD Operations	19	235	
R & R	1	19	
NPDES	0	9	
Signature Projects	0	0	
Capital Projects	1	11	
Total	22	274	\$ 2,278
Jul			
CDD Operations	6	254	
R & R	0	5	
NPDES	0	9	
Signature Projects	0	0	
Capital Projects	0	5	
Total	7	273	\$ 2,012

* Palm Treatment and Replacement of Both Palms and Trees Identified as Future Liability

**TAMPA PALMS CDD
APRIL 30, 2022
GENERAL FUND**

(\$000)	Prioie Year Collected \$	Prior Year Collected %	Current Year Collected \$	Current Year Collected %	Variance % Fav (Unfav)
October					
November	887	34%	\$596	23%	-11%
December	2,343	89%	\$2,410	92%	3%
January	2,476	94%	\$2,474	94%	0.0%
February	2,477	94%	\$2,518	96%	2%
March	2,537	97%	\$2,573	98%	2%
April	2,591	99%	\$2,602	99%	0%
May	2,606	99%			
June	2,633	100.2%			
July	2,633	100.2%			
August	2,633	100.2%			
September	2,633	100.2%			
Year End					
Total Assessed (Net Discount)		\$2,628			

Summary- Project Driven Expenses

Seven Months Ending April 30, 2022

Operating Capital Projects	(\$000)
<u>Sources of Funds</u>	
FY 2021-22 Budget	\$190
<u>Uses of Funds</u>	
Spent Thru 4/30/2022	105
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2022	\$85
Renewal & Replacement	
<u>Sources of Funds</u>	
FY 2021-22 Budget	210
<u>Uses of Funds</u>	
Spent Thru 4/30/2022	136
Total Funds Under Consideration	\$0
Budget Available as of 4/30/2022	\$74
TP Signature Projects	
<u>Sources of Funds*</u>	
FY 2021-22 Budget	\$0
<u>Uses of Funds</u>	
Spent Thru 4/30/2022	\$0
Total Funds / Projects Under Consideration	\$0
Budget Available as of 4/30/2022	\$0

**Capital Projects 2021-22
Budget Monitor**

30-Apr-22			
(\$000)	Current Projects	Spent 2021-22	Pending Commitments
Tampa Palms Signature Projects (BB Downs)			
Consulting Services	10	0	-
Irrigation	20	0	
Main Entry Restorations	21	0	
Area 2 Pond		0	
Bruce B Downs Improvements	172	0	
Sub-Total TP Signature Projects	\$329	\$0	\$0
Capital Projects			
Consulting Services			
Irrigation Systems		57	
Parks & Cameras		11	
Landscape & Lighting		25	
Signs, Infrastructure & Lighting		12	
Sub-Total Capital Projects	\$0	105	\$0
Total TP Signature & Standard Capital Projects		\$105	\$0

**Capital Projects Signature Projects
2021-22 Through April 30, 2022**

Tampa Palms Signature Projects (BB Downs)	Current Projects	Spent A/O 4/30/2022	Pending Commitments
Consulting Services			
Restoration Designs	9,850		
Survey & Staking & MOT	400		
<i>Sub Total</i>	10,250		
Irrigation			
Area 1 & 2 Irrigation (Incl BB Downs)	20,000		
<i>Sub Total</i>	20,000		
Main Entry Restorations			
Area 1 Entry Landscape (Phase II)	77,513		
Area 2 Phase II	0		
Area 2 Landscape (TP Blvd & Amberly Phase II)	0		
Area 2 Pond Landscape & Wayfinding	50,000		
<i>Sub Total</i>	127,513		
Area 2 Pond			
Littoral Plantings & Noxious Removal			
Area 2 Pond Landscape -Bank Repairs			
<i>Sub Total</i>			
Bruce B Downs Improvements			
Wall restorations 4 villages + drainage & additional landscape bufferbuffer	171,577		
<i>Sub Total</i>	171,577		
Sub-Total Tampa Palms Signature	329,340	\$0	
Normal Capital Projects			
	Current		Pending
Irrigation Systems			
New Installation Incl Mainline		7,660	
Pump Station Upgrades		49,177	
<i>Sub Total</i>	0	56,837	
Parks & Cameras			
Bike Stand - Hampton Park		683	-
Benches - Oak Park			
Backboards,Windscreens, Rims & Swing Replacements			
Hand Dryers - Parks & CDD Office		9,975	
<i>Sub Total</i>		10,658	-
Landscape & Lighting			
Bricks & Construction for Sanctuary Wall Bed			
Major Landscape (> 5 Years)		19,431	
New LED Lighting- Entrance Fountains		4,200	
Illumination Rear Hampton (Dumpster Area)		1,559	
<i>Sub Total</i>	-	25,190	-
Signs, Infrastructure & Lighting			
Drainage Easement Reconsruction			
Cambridge Fountain Replacement			
Speed Limits Sign(s) & Park Signs		7,655	
Walls - Reserve & Sanctuary		4,220	
<i>Sub Total</i>		11,876	
Sub-Total Normal Capital Projects	\$0	\$104,560	
Total TP Signature & Standard Capital Projects		\$104,560	

**TAMPA PALMS CDD
CASH REGISTER
FY 2022**

Date	Num	Name	Memo	Receipts	Disbursements	Balance
03/31/2022			EOM BALANCE	200,296.06	267,186.56	77,491.04
04/01/2022	9411	ADVANCED ENERGY SOLUTIONS	repair cameras		580.18	76,910.86
04/01/2022	9412	ARCHITECTURAL FOUNTAINS, INC	Quaterly lake fountain services		500.00	76,410.86
04/01/2022	9413	CINTAS	urnial mat, logo mat, safety mat		72.34	76,338.52
04/01/2022	9414	DOUGLAS CLEANING SERVICE	March CDD Cleaning, CDD, Amberly, Guard Hse		1,520.00	74,818.52
04/01/2022	9415	ESD WASTE2WATER, INC.	clean cartidge filter, check hoses & connections		300.00	74,518.52
04/01/2022	9416	FEDEX	Shipping		13.79	74,504.73
04/01/2022	9417	HOOVER PUMPING SYSTEMS	Repairs		525.08	73,979.65
04/01/2022	9418	Pinwheel Nursery	Entry Flowers		7,350.00	66,629.65
04/01/2022	9419	REPUBLIC SERVICES 696	Solid Waste		1,588.79	65,040.86
04/01/2022	9420	SECURITAS SECURITY SERVICES USA, INC.	Security Guard-2/27-3/12/22		2,536.62	62,504.24
04/01/2022	9421	Staples Account	Office Supplies		367.72	62,136.52
04/01/2022	9422	XEROX FINANCIAL SERVICES	Copier Lease -		1.38	62,135.14
04/08/2022	9423	SECURITAS SECURITY SERVICES USA, INC.	Security Guard - Hampton Park 1/01-1/31/22 (unpaid prior invoice)		1,541.28	60,593.86
04/08/2022	9424	DPFG	CDD Mgmt - March 22		5,754.42	54,839.44
04/08/2022	040822ACH1	DOROTHY COLLINS	PR 03/21/22 to 04/03/22		2,413.75	52,425.69
04/08/2022	040822ACH2	Innovative Employer Solutions	PR 03/21/22 to 04/08/22		909.24	51,516.45
04/13/2022	9425	CINTAS	urnial mat, logo mat, safety mat		492.19	51,024.26
04/13/2022	9426	ADVANCED ENERGY SOLUTIONS	Electrical repairs		346.38	50,677.88
04/13/2022	9427	AT&T	Long Distance -		148.71	50,529.17
04/13/2022	9428	CLEAN SWEEP SUPPLY COMPANY	tissue, paper towel, can liner		221.76	50,307.41
04/13/2022	9429	CORE & MAIN LP	Irrigation Repair Supplies		645.68	49,661.73
04/13/2022	9430	DIXIE SAFE AND LOCK, INC	keys		52.00	49,609.73
04/13/2022	9431	FLORIDA FOUNTAIN MAINTENANCE, INC.	Reserve, Turnbury Wood		660.13	48,949.60
04/13/2022	9432	FRONTIER COMMUNICATIONS	Act # 91397739330707895 CDD Ofc		183.11	48,766.49
04/13/2022	9433	IRON MOUNTAIN	2/23-3/22/22 svc period		389.75	48,376.74
04/13/2022	9434	SECURITAS SECURITY SERVICES USA, INC.	Security Guard-3/1-3/31/22		4,136.32	44,240.42
04/13/2022	9435	TAMPA PALMS OWNERS ASSOCIATION	Park Attendants - FY 2022 2nd Quarter		23,374.21	20,866.21
04/13/2022	9436	TERMINIX	Pest Control		178.00	20,688.21
04/19/2022	9437	FEDEX	Shipping		13.12	20,675.09
04/19/2022	9438	FR LLC Mulch & Soil	pine brk mini		2,931.00	17,744.09
04/19/2022	9439	REDI - ROOTER PLUMBING	Plumbing - Amberly		190.00	17,554.09
04/19/2022			Deposit	399.85		17,953.94
04/19/2022	9440		Void			
04/19/2022	9441		Void			
04/20/2022	9442	ADVANCED ENERGY SOLUTIONS	Install new network switch for CDD cameras		520.00	17,433.94
04/20/2022	9443	CINTAS	urnial mat, logo mat, safety mat		144.68	17,289.26
04/20/2022	9444	ESD WASTE2WATER, INC.	clean cartidge filter, check hoses & connections		300.00	16,989.26
04/20/2022	9445	FEDEX			56.29	16,932.97
04/20/2022	9446	FRONTIER COMMUNICATIONS	phone svc		452.08	16,480.89
04/20/2022	9447	OLM, INC.	Landscape Insp april		1,575.00	14,905.89
04/20/2022	9448	SECURITAS SECURITY SERVICES USA, INC.	Security Guard-3/13-3/26/22		2,413.15	12,492.74
04/20/2022	9449	Staples Account	Office Supplies		25.00	12,467.74
04/20/2022	9450	TECO	Summary Bill		11,015.90	1,451.84
04/20/2022	9451	TERMINIX	Pest Control:		74.00	1,377.84
04/20/2022			Funds Transfer	100,000.00		101,377.84
04/22/2022	9452	ABM Landscape & Turf Services	Landscape projects		62,348.32	39,029.52
04/22/2022	042222ACH1	DOROTHY COLLINS	PR 04/04/22 to 04/17/22		2,413.77	36,615.75
04/22/2022	042222ACH2	Innovative Employer Solutions	PR 04/04/22 to 04/17/22		909.20	35,706.55
04/26/2022	9453	MARY-MARGARET WILSON	Consultant Compensation May I, 2022		9,344.00	26,362.55
04/28/2022			Funds Transfer	100,000.00		126,362.55
04/28/2022	9454	ABM Landscape & Turf Services	Landscape Maint & Performance April 2022		65,408.80	60,953.75
04/28/2022	042822ACH	Center State Bank	Bank Charges -Operating Act		241.47	60,712.28
04/30/2022	630	CITY OF TAMPA UTILITIES	Water Utilities - April		2,894.68	57,817.60
04/30/2022			Service Charge		36.00	57,781.60
04/30/2022			Interest	0.76		57,782.36
04/30/2022			EOM BALANCE	200,400.61	220,109.29	57,782.36

Focus For 2022

Re-Presented June, 2022

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. (Example TP Blvd medians)

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

Specific considerations for 2021-22

	Next Steps	Timing
Tampa Palms Blvd Restoration		
(1) Help Community Communicate Needs	2 nd Public Meeting w/ City	Jun-Jul
(2) Hold Balance of Signature	Repaving Impact on Entries	On Going
Monitor Projects in Tampa Palms		
(1) Wetland Destruction	EPC Order To Restore	Monitor
(2) Possible DRI Changes	Engage City and CDD Counsel	On-going
(3) Bike Path Improvements	Deferred Until TPB Project Designed	Review After TPB Designs
Monitor Issues Impacting Tampa Palms		
(1) Inflation & Personnel Impacts	Review Cash Management w/ Board	June, 2022
(2) Hart Advertising	TPOA Managing	On-going
Monitor County Commission Races Impacting Tampa Palms		
(1) CDD Board Seats 1 & 2		Nov 8, 2022
(2) Tampa Palms' County Commissioner		
(3) Hillsborough County At Large Commissioners (2)		
(4) Numerous State Offices		

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
I. Signature Projects	Deffered Until Further Notice		
II Capital Projects & Restoration Projects			
1) Wayfinding, Walls & Misc. Signs			
a) Reserve/ Kensington Wall	In Progress	June	Staff
2) Lake Fountains Review			
a) Board update	Review	Aug	Staff
3) Infrastructure			
a) ADA Park Review	Discuss w/ Board	Aug	Staff
III Landscape Assets			
1) Assessment YTD Weather Impacts	Report To Board	On Going	Staff
2) Restoration Projects			
a) Plans / Direction	Update	June	Staff
b) Pond Improvements			
Wyndham / Cambridge II	Review Completion	June	Staff
Manchester Entry	Review Completion	June	Staff
Main Entry Area 1	Update	June	Staff
3) LED Landscape Lighting			
a) Phase III	Future Consideration	TBD	Staff

	<u>Next Step</u>	<u>Date</u>	<u>Responsible</u>
<u>IV Park Reviews</u>			
1) Park Inspections & Restorations			
a) Inspections & ADA	Update Process	June	Staff
<u>V. Misc and Local Government</u>			
a) Tampa Palms Blvd	Report To Board	June	Staff
b) Multi-Modal Path Repaving [COT]	Report To Board	July	Staff
c) Hart Advertising	Report To Board	June	Staff
d) Audit Update	Report To Board	June	Staff
e) Illegal Construction	Report To Board	August	Staff

Investment Account Management

The Chairman is proceeding to craft both the procedures and necessary account information to provide the investment opportunities approved by the board during the May 2022 meeting.

Staff has filed securely the account information and will not include here for safety.

To keep the Board "in the loop" attached is the process developed by the chairman and provided to Michael Halloran of SouthState Bank for concurrence as to its workability. Mr. Halloran concurred.

Tampa Palms CDD Long-Term Investments in cooperation with SouthState Wealth Services

Working Model of Proposed System

Rev. May 25, 2022

The TP CDD SouthState Wealth account will be separate from our local branch operating accounts and will not be displayed to our District's local banking team, the DPFPG Orlando & Jacksonville staff or the CDD staff on the normal bank information system.

The SouthState Wealth account information will be available on accountview.com. This is a password-protected site for monitoring our CDD long-term excess cash investments.

Initially, all TP CDD investments will be selected and initiated by the Chairman, Gene Field, from a list of offerings that meet specific parameters approved by the Board, and forwarded by Michael Halloran, Vice President – Financial Consultant.

The Wealth account will be funded at Gene Field's direction through Maggie Wilson, CDD Consultant & General Manger, to the local banking team.

Ms. Wilson will communicate the funding requirements to the SouthState Asst. Branch Manager, Ray Reiser, who will move the CDD monies from the local branch accounts directly to SouthState Wealth Services per Michael Halloran's instructions. This is a one-way process to be used solely for Wealth funding purposes.

Tampa Palms CDD investment selections will be verbally communicated by Gene Field, by phone, to Michael Halloran or his Client Services Associate, Jeff Henson. The communication will provide the specific brokered CDs to be purchased for the TP CDD.

Tampa Palms CDD monies may be returned to the CDD local operating accounts from SouthState Wealth Services, only if requested by Gene Field. The requested returns will be initiated by Michael Halloran through a link with Asst. Branch Manager, Ray Reiser. The return should be available in local operating accounts in the range of three business days.

Subject: **Fw: Working Model Tampa Plams CDD Long-Term Investments**
 Date: 5/25/2022 11:47:58 AM Eastern Standard Time
 From: erfield5@msn.com
 To: mmfitzy@aol.com

FYI...

From: Michael Halloran <michael.halloran@southstatewealth.com>
Sent: Wednesday, May 25, 2022 9:57 AM
To: EUGENE FIELD <erfield5@msn.com>
Cc: Jeff Henson <jeff.henson@southstatewealth.com>
Subject: RE: Working Model Tampa Plams CDD Long-Term Investments

Approve as stated on my end.

Sincerely,

Michael R Halloran



Michael R Halloran

Vice President ~ Financial Consultant

2600 US Hwy 27 N
Sebring, FL 33870

Office 863.385.0292

Mobile 863.214.3745

Fax 863.385.2343

Toll Free 800.382.0564

Email michael.halloran@southstatewealth.com

SouthStateBank.com/Wealth

Connect with Us | in

***Please note my email address has changed.**

Securities and advisory services are offered through LPL Financial (LPL), a registered investment advisor and broker-dealer (member FINRA/SIPC). Insurance products are offered through LPL or its licensed affiliates. SouthState Bank, N.A. and SouthState Investment Services **are not** registered as a broker-dealer or investment advisor. Registered representatives of LPL offer products and services using SouthState Investment Services and may also be employees of SouthState Bank, N.A. These products and services are being offered through LPL or its affiliates, which are separate entities from, and not affiliates of, SouthState Bank, N.A. or SouthState Investment Services. Securities and insurance offered through LPL or its affiliates are:

Not Insured by FDIC or Any Other Government Agency	Not Bank Guaranteed	Not Bank Deposits or Obligations	May Lose Value
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1
2
3 **MINUTES OF MEETING**
4 **TAMPA PALMS**
5 **COMMUNITY DEVELOPMENT DISTRICT**

6 The Regular Meeting of the Board of Supervisors of the Tampa Palms Community
7 Development District was held on Wednesday May 11, 2022 at 6:00 p.m. at the Compton Park
8 Recreation Building, 16101 Compton Drive, Tampa, Florida.

9
10 **FIRST ORDER OF BUSINESS - Welcome New Supervisor & Roll Call**

11 Mr. Field called the meeting to order.

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

13
14 Present

15 Gene Field	Chairman
16 Tracy Falkowitz	Supervisor
17 Michael Gibson	Vice Chair
18 Don Oneal	Supervisor
19 Richard Diaz	Supervisor

20
21 Also present were:

22 Maggie Wilson	Consultant/Resident
23 Warren Dixon	TPOA Business Consultant
24 Brian Koerber	TPOA Property Manager
25 Andrea Braboy	TPOA Amenities Manager
26 Raymond Lotito	DPFG
27 Jim Ferguson	Resident

28
29 Mr. Field established that a quorum was present.

30
31 **Pledge of Allegiance**

32 Mr. Oneal led the recitation of the Pledge of Allegiance.

33
34
35 **SECOND ORDER OF BUSINESS – Strategic Planning Review & Annual Review**

36
37 Mr. Field reviewed the most current strategic plans, focusing on those issues which
38 have immediate impact and noting that the full strategic plans and Focus items were included
39 in the advance Board Package; a copy of which is attached hereto and made a part of the public
40 record.

41
42 **THIRD ORDER OF BUSINESS - Supervisor Comments.**

1 Mr. Oneal discussed the plans for the repaving of Tampa Palms Blvd and mentioned
2 his surprise ay what appears to be wasted space and effort with the painting of a strip of with
3 lines along the inside lane adjacent to the

4
5 **FOURTH ODER OF BUSINESS – Public Comments**

6 Warren Dixon updated the group on the illegal construction.

7
8 **FIFTY ODER OF BUSINESS - Approval of the April 13, 2022 Minutes**

9
10 On MOTION by Ms. Falkowitz, SECONDED by Mr. Gibson WITH ALL IN FAVOR, the
11 Board approved the Minutes of the April 12, 2022 Board Meeting.

12
13 **SIXTH ORDER OF BUSINESS - Approval of District Disbursements**

14
15 Mr. Field noted that the check register had been reviewed.

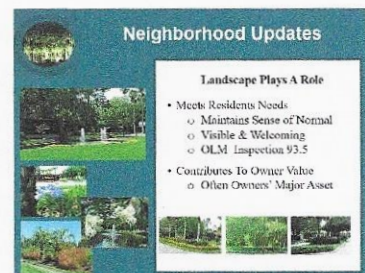
16 On MOTION by Mr. Oneal SECONDED by Mr. Gibson WITH ALL IN FAVOR, the Board
17 approved the Disbursements for the month ending March 31, 2022 in the amount of
18 \$267,186.56.

19
20 A copy of the Board Financial Analysis, Financial Statements and Check Register are attached
21 hereto and made a part of the public record.

22
23 **SEVENTH ORDER OF BUSINESS – Consultant Reports**

24
25 **◆ Neighborhood Updates**

26 Ms. Wilson reviewed the general ambiance of the
27 community noting that the professional inspection company had
28 remarked on several occasions as to the importance of welcoming
29 and visible landscape to the owners and their visitors, especially
30 in trying times such as the pandemic but also times of financial
31 difficulty.

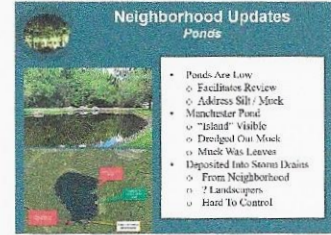


32 It was also noted the homes in Tampa Palms are for many owners their most important
33 asset, the value of which is definitely impacted by the neighborhood.

1 Ms. Wilson reported as to the unpredictable nature of area
2 rainfall, noting that per SWFWMD and the FI Forest Service, the
3 Tampa Palms area had received only about 50% of the normal
4 rainfall for this time of year. It was explained that the caution for
5 Tampa Palms is the concern for forest fires with so much
6 conservation land surrounding the community. The worry is not that homes would be destroyed
7 but rather that smoke would be an irritant.

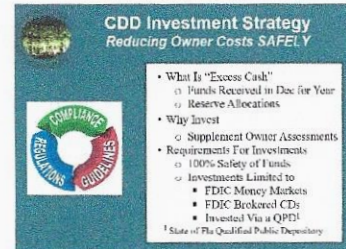


8 Ms. Wilson reviewed the pond situation as they are typically
9 low this time of year. She reviewed on situation where routine
10 maintenance(muck and leaf removal) is being completed on a pond
11 to avoid the more costly and visually unpleasant re-dredging of a
12 stormwater pond.



13
14 ♦ **CDD Investment Policy**

15 Ms. Wilson reviewed the policy where CDD will partner
16 with SouthState Bank, a Florida Qualified Public Depository
17 (QPD), to craft a two-tiered investment program, focused solely
18 and exclusively on safe investments, either US treasury-backed or
19 FDIC-insured financial instruments.



20 This two-tiered program would be designed such that :

- 75% of CDD short-term funds will be in FDIC-insured institution's money market funds earning 0.50 %, available to the CDD on demand
- 25 % of CDD longer-term funds invested in FDIC-insured brokered CDs earning in the range of 1.10 % to 1.550 %, available for CDD use on 1-year CD maturity.

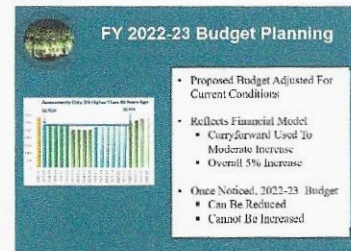


21
22
23
24
25
26
27 The intended outcome would be additional interest income of \$ 10K to \$ 15K per year without
28 any risk to taxpayers. This Policy will be reviewed every January to assure the intended
29 outcomes are realized.

30 On MOTION by Mr. Gibson SECONDED by Mr. Diaz WITH ALL IN FAVOR, the Board
31 approved the CDD Investment Policy as presented.
32

1 ♦ **FY 2022-23 Budget Planning**

2 Ms. Wilson noted that the five-year outlook has
3 dramatically changed and the financial strategies that served the
4 CDD for much of the District's life, will not serve the constituents
5 in the current environment. Ms. Wilson noted that the budget
6 presented is derived from the revised model that reflects the



FY 2022-23 Budget Planning

- Proposed Budget Adjusted For Current Conditions
- Reflects Financial Model
 - Carryforward Used To Moderate Increase
 - Overall 5% Increase
- Once Notified, 2022-23 Budget
 - Can Be Reduced
 - Cannot Be Increased

7 insidious impact of high-inflation on the District. In spite of increasing assessments by a
8 compound 24 % over five years, the CDD will only reduce the unallocated reserves by about
9 \$ 900 K, to a level of 2.4 months expenses.

10 She explained that the immediate Board responsibility is to approve the FY 2022-23
11 budget. The CDD is required to approve this budget at the May meeting and must submit a
12 budget with revenue and expenses balanced. An assessment increase of 5 % is budgeted. Still,
13 expenses exceeding revenues by \$140 K. To submit a balanced
14 budget, \$ 140 K from carryforward revenue will be used. She also
15 noted that the CDD continues to protect the reserve positions for
16 expenditures most likely required to occur during the five-year
17 financial model.



FY 2022-23 Budget Planning
Setting The Public Hearing

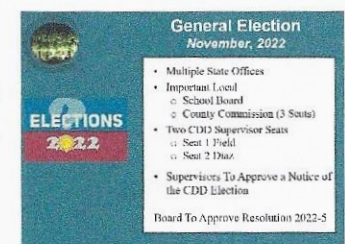
- Proposed Date 7/11/22
 - Two Newspaper Notices
 - Letter To Each Owner
- Notice To County Due Now
- Board Approves Resolution 2022-4
 - Adopt Proposed Budget
 - Sets The Hearing Date

18 Ms. Wilson noted that the proposed date for the Budget Hearing is July 11, 2022 and
19 also reviewed the public notices (two) and that a letter would be sent to each owner.

20 On MOTION by Ms. Falkowitz, SECONDED by Mr. Gibson, WITH ALL IN FAVOR, the
21 Board Approved the Proposed FY 2022-2023 Budget for Publication and Set the Public
22 Hearing as July 11, 2022 at 6:00 p.m. at the Compton Park Recreational Building by adopting
23 Resolution 2022-3.

24
25 ♦ **CDD Elections**

26 Ms. Wilson noted that in 2022 Tampa Palms CDD has two Board seats
27 that will be part of the election process, Seats 1 and 2. Preliminary
28 discussions with both incumbents indicate that both intend to run for office.



General Election
November, 2022

- Multiple State Offices
- Important Local
 - School Board
 - County Commission (3 Seats)
- Two CDD Supervisor Seats
 - Seat 1 Field
 - Seat 2 Diaz
- Supervisors To Approve a Notice of the CDD Election
- Board To Approve Resolution 2022-5

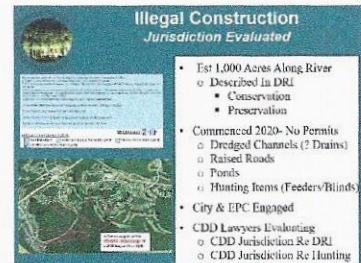
29
30 Supervisor of Elections indicates that CDD candidates may qualify by paying \$25.00 or obtaining 25
31 signatures from registered voters in the District. The Hillsborough County Supervisor of Elections has
32 a staff ready to assist candidates and states on their website, the candidate services department can be
33 reached at (813) 384-3944 or candidate@votehillsborough.gov.

1 Ms Wilson noted that the CDD must publish a notice of the election two weeks prior
2 to the qualifying period. This year it should be published by June 1, 2022- a two-day buffer.
3 The Resolution should be approved by the Board. There are 6,501 registered electors in the
4 Tampa Palms CDD.

5 On MOTION by Ms. Falkowitz SECONDED by Mr. Oneal WITH ALL IN FAVOR, the Board
6 approved Resolution 2022-5 calling for an election for Seats 1 & 2 on Nov 8, 2022 and a public
7 notice to be published by June 1, 2022

8
9 ♦ **Illegal Construction In Tampa Palms**

10 Ms. Wilson reviewed the unpermitted construction in
11 Tampa Palms located south of the Country Club and has been
12 deemed illegal by the City of Tampa and the HC EPC due in part
13 to the fact the lands are not developable in the Tampa Palms DRI.
14 She noted that the question of standing for the CDD was under
15 evaluation by the CDD's lawyers who were evaluating the DRI documents. (Typically land-
16 use determinations are not within the CDD prevue but the attorneys were confirming to be
17 certain.



18 ♦ **Tampa Palms Trails**

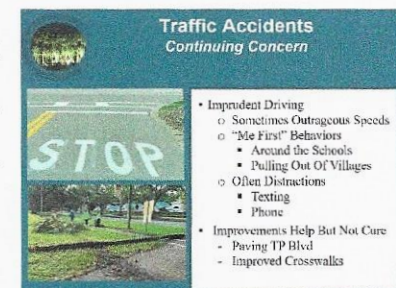
19 Ms. Wilson reported that one of the elements of strategic
20 advantage that Tampa Palms enjoys is the community's
21 substantial network of paths and trails. This is a network of trails,
22 sidewalks and paths that is available to every resident and fully
23 connects Tampa Palms to the rest of the region including USF and Wiregrass.



24 There are 16 miles of sidewalks and trails inside Tampa Palms and another 2.8 miles
25 along BB Downs in Tampa Palms.

26 ♦ **City Safety Improvements and Accidents**

27 Ms. Wilson reported that the enhanced crosswalk at
28 Yardley and Tampa Palms, as well as Penwood and Tampa Palms
29 had been completed. She noted that this was the result of a
30 resident voicing concern, George Simpson of Tremont. She also
31 reported on an unfortunate accident in front of Tampa Palms
32 Elementary.



33 **Additional Advanced Board Package Materials:**

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

3
4 **EIGHTH ORDER OF BUSINESS – Other Matters**

5 There being none, the next item followed.

6 **NINTH ORDER OF BUSINESS – Public Comments**

7 There being none, the next item followed.

8
9 **TENTH ORDER OF BUSINESS - Supervisor Comments**

10 Richard Diaz had questions about the reporting of financial information and was
11 answered by Mr. Field and Ms. Wilson.

12
13 **ELEVENTH ORDER OF BUSINESS - Adjournment**

14 There being no further business,

15
16 On MOTION by Ms. Falkowitz SECONDED by Mr. Oneal, WITH ALL IN FAVOR, the
17 meeting was adjourned.

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

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

23 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a**
24 **publicly noticed meeting held on May 11, 2022.**

25
26 _____
27 **Signature**

28 Raymond J Lotito

29 **Printed Name**

30 **Title:**

31 **Secretary**

Gene Field

Printed Name

Title:

Vice Chairperson

1 DPF

Chairperson

Around the Neighborhoods

General Overview

The OLM score was 91.5 on June 1st, reflective of a truly excellent accomplishment by ABM to keep up with the summer growth spurt of everything from turf, to shrubs and trees and to do so with the limitations of both personnel ,combined with product and equipment backorders.

The mostly mild winter and modest spring rains this year have produced a very lush and green spring landscape. Through focused care, the ABM prescription for handling fungus is working though some replacement of turf was required due to the combination of fungus and damage from utility vehicles. Dollar and other water-friendly weeds are beginning to appear. ABM is using pre-emergent herbicides to combat them.

ABM put out the pre-summer fertilizer during May and the results are very evident. No additional fertilizer containing nitrogen or phosphorous can be utilized until October 1st due to a city-wide and now county-wide ban that was put in place to protect the waters of the river and bay from pollution, in particular by nitrogen.

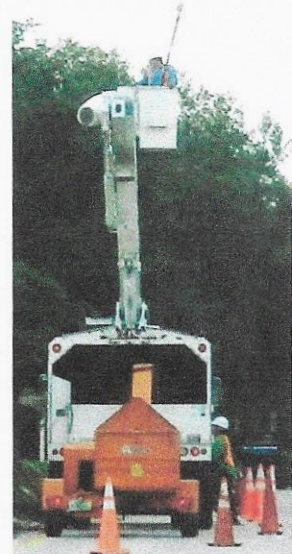
The summer flowers are blooming, in particular the roses at the entrances to Huntington and Westover and the agapanthus which are coming into bloom along the Huntington Pond, the Wellington and the CDD entrances.



Tree Pruning

ABM is working on the palm tree pruning and lifting trees off of the roadways for the summer. They have been hampered in a number of ways:

- The “tree truck” went in for its annual FDOT inspection
 - This normally takes two days.
 - During the inspection it was discovered that several parts were found to be defective (including two critical to the use of the boom).
 - The parts were on backorder.
- It took almost five weeks but the parts for the boom came in and it has been repaired.
 - One item is still on back-order. The missing item is not mission critical.
 - Nonetheless, the FDOT sticker cannot not be provided until all are replaced.
 - ABM is using the truck “sparingly” at this time.
- To complicated matters, ABM’s licensed CDL driver first became ill with what was diagnosed as the flu, and then a modest pneumonia.



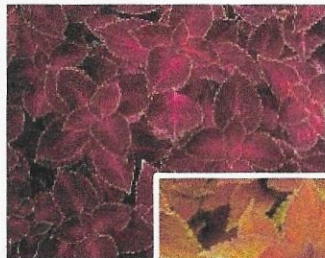
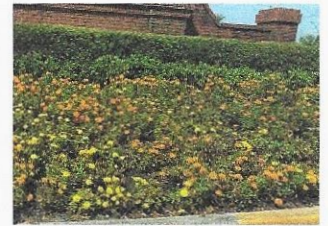
Tree work continues but slowly, it is primarily focused on the trimming that can be done without the use of the bucket truck.

Seasonal Plantings

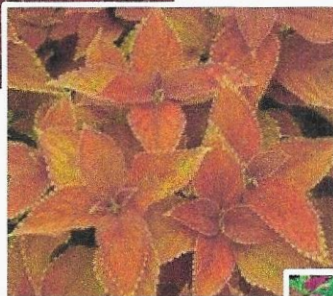
Frequently during the course of the year when the annual plantings are replaced, residents call to question why “perfectly good annuals are removed and replaced so often”.

It is explained to callers that annuals are generally season-oriented and while they can be gently nurtured into longer lives in gardens, in mass plantings they are ready to remove in four months.

That was perfectly, and unfortunately, demonstrated this month as on Friday before the long weekend the marigolds were carefully groomed [top photo] but by Sunday they had failed. (They were at the end of their life and scheduled to be removed Tuesday.)

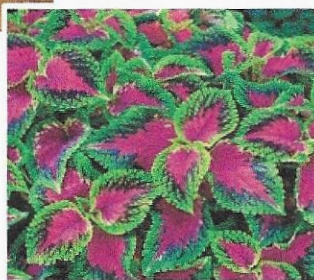


The summer annuals are being installed and coleus will be used for all entries. The varieties include oxblood, Alabama and watermelon. Coleus is a beautiful landscape plant prized for its colorful foliage, which comes in shades of green, yellow, pink, red, orange, and maroon.



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 sun. Coleus are a colorful exception.



Many varieties of coleus have been developed precisely for the direct sun. Sometimes the plants will appear to flag slightly at the end of the day but they recover overnight, especially with irrigation.

For this installation it is planned to use a burgundy plant coupled with a light and dark orange and a magenta with a lime to dark green edge.

Pond Performance

Though the ponds remained healthy and noxious weeds are regularly treated, the early summer / non-winter, combined with minimal rainfall results in low water levels and negatively affects the “look” of many of the ponds. Weed growth had been very active, along with the proliferation of lilies - which many non-native residents view as weeds.

- Pond levels fell to the lowest point in some time in May, exposing mud flats where grasses grew along the exposed areas. (The grasses at least forestalled erosion.)
- While noxious weeds were treated, the dead weeds did not “vanish” for weeks due to no rain.



Landscape Maintenance of Areas Adjacent to Pond Banks

The question of pond bank maintenance between owner homes and CDD ponds has been addressed by the Board numerous times over the years: staff thought that it might be useful to revisit the policy to provide the Board the opportunity to review and even modify it if the members deem it appropriate.

In 1996 the CDD Board agreed that the CDD would only maintain (mow / landscape) pond banks and miscellaneous land tracts if the maintenance could be enjoyed by all the owners of Tampa Palms.

Specifically, this means in regard to pond banks that:

1. Areas adjacent to ponds along the boulevards or village roads, visible to citizens passing-by, would be mowed and maintained.
2. Areas adjacent to ponds along conservation areas would not be mowed or otherwise maintained - even if visible from the roads. (Growth encroaching into the ponds or pond banks would be handled to protect the ponds.)
3. Areas adjacent to ponds behind owner homes would not be mowed or maintained. Owners are permitted to maintain these areas.

This policy was reaffirmed by the CDD Board in 2004 and 2013 for the following reasons:

- It was determined to be an inequitable use of tax funds to landscape areas behind homes for the sole benefit of individual owners and for which the general population received no benefit.
- The cost to maintain the perimeter of all 70 ponds (with more than 100 acres of property would be prohibitive), particularly in light of the lack of general benefit.
- There were concerns relative to potential liabilities associated with taking men and equipment into residents' back yards, on narrow spaces- some no more than two feet wide.

General Bank Maintenance

Pond banks are examined and cleared of encroaching brush from time to time if needed to assure proper storm water operation. Further trees are monitored and if they fall into the ponds they are removed – leaving the roots in place to stabilize the banks.

This was done at the small pond in Cambridge II along Wyndham Rd. where a tree was removed due to the fact that it was dead and if it fell, it could have reached the sidewalk.



Several ponds have trees planted right along the banks; it is uncertain why any developer or landscape provider would have ever done such a foolhardy thing.

The trees pictured to the left are on the Westover pond, along Tampa Palms Blvd. They have been monitored in this condition for more than ten years.

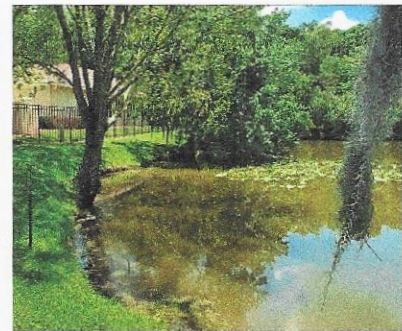
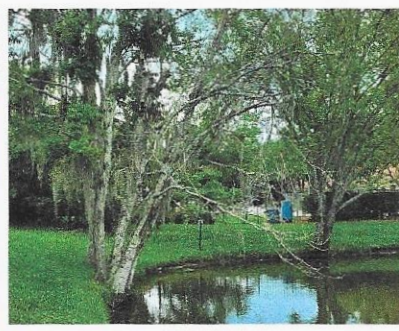
The pond in the gated village of Palma Vista is very problematic. For some reason the developer planted trees around the entire bank.

The smaller and less sturdy trees - such as the myrtle shown to the right - became a problem during periods of high water.

Seven or eight of those trees were removed eleven years ago as they fell into the pond.



This year a number of the larger trees are encroaching and they are being monitored by both the pond company and ABM. Staff plans to have a few that appear completely dead removed, primarily for aesthetic purposes as all of the trees lean toward the pond, not the buildings.



Projects In Progress

Walls

The project to repair and resurface the brick wall along Tampa Palms Blvd, just west of the Kensington entrance, is on hold waiting for a brick mason to free up from previous projects.

The wall is delaminating from the block and the top is separating.

At least one portion of the stabilizing column in that area of the wall is damaged. These problems are the result of tree root growth.



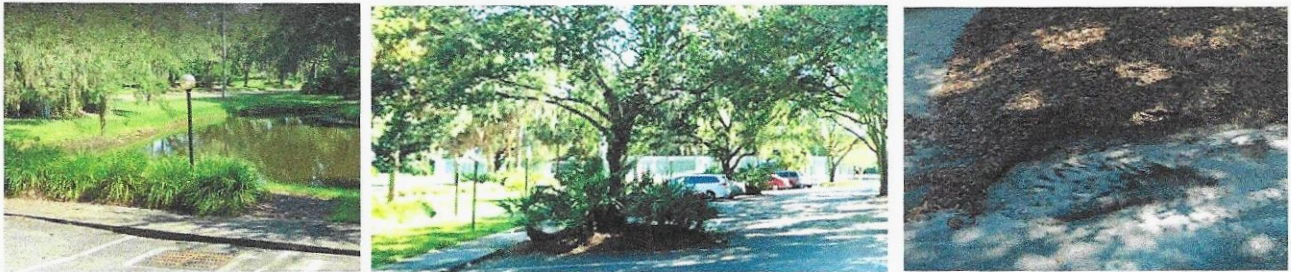
Parks

Although there has been limited rain, the storm drains in the Hampton parking lot were backing up signaling real problems to come when the rainy season commences in earnest.

It was determined that the prime culprit was mulch and sand washing out of the small palmetto-filled islands that are interspersed in the parking lot.

Additionally, a slight collapse of the small headwall was detected where the storm water enters the pond.

The drain pipes have been cleared. Further after consulting with ABM, it was decided that mulch would be removed from these islands and the sand/dirt lowered. Finally repairs were made to the pond access.



There appeared to be some deterioration in portions of the paving in the Hampton parking lot due to either tree roots (two places) or water intrusion near a manhole. These were very small areas on the conservation side of the parking lot. The balance of the paving in the parking lot is in good condition. One improvement for consideration later this year is to have the lines repainted.

The paving deterioration areas have been patched using a commercial grade hot plant mixed asphalt. It is not the most beautiful of "patches" but should last for a number of years in this minimum use area.



Re-presented June 3, 2022

As previously noted, the five-year outlook has dramatically changed and the financial strategies that served the CDD for much of the District’s life, will not serve the constituents in the current environment. The chart to the right illustrates the modest assessment strategy of the past, as well as, a view to the future that continues to support Tampa Palms in the manner that residents can rely upon to secure their important investments, their homes.



The attached preliminary budget, based on additional research, reflects the probability that the current high-inflation environment will not be brought under control immediately. Monetary policy changes (Fed interest rate increases) have a significant, undefined, lag time to bring the 40-year high inflation under control. The timing of this journey should be viewed as suggestive vs definitive.

The Federal Reserve has committed to do “whatever it takes” to bring inflation under control. The CDD chairman suggests that the CDD must likewise do “whatever it takes” to protect the financial health of the District. That’s the Board’s job.

The budget following is derived from the revised model that reflects the insidious impact of high-inflation on the District. In spite of increasing assessments by a compound 24 % over five years, the CDD will only reduce the unallocated reserves by about \$ 900 K, to a level of 2.4 months expenses.

The CDD has protected the reserve positions for expenditures most likely required to occur during the five-year financial model.

The immediate Board responsibilities require approving the FY 2022-23 budget. The CDD is required to approve this budget at our May meeting and must submit a budget with revenue and expenses balanced. An assessment increase of 5 % is budgeted. Still, we see expenses exceeding revenues by \$140 K. To submit a balanced budget, we will bring forward \$ 140 K from our bank account.

We cannot increase the assessments during the July Budget Hearing, from the level approved and submitted in May.

The current economic environment positions the CDD in a re-active mode vs pro-active. In the planning horizon, we must react one year at a time to preserve our financial health.

**TAMPA PALMS CDD
PROPOSED BUDGET SUMMARY REPORT - FY 2022-23**

	FY2021-22	FY 2021-22	FY2022-23	\$ INCR (DCR)	% INCR (DCR)
	Adopted	Outlook	Proposed	VS 2021-22 Budget	VS 2021-22
REVENUE- ALL SOURCES					
Assessments Non-Advalorem	2,737,595	2,737,595	2,874,474	136,879	5%
Early Payment Discount	-109,504	-109,504	-114,979	(5,475)	5%
Interest Income	20,000	20,000	20,000	-	0%
Excess Fees	15,000	0	0	(15,000)	-100%
Misc. Rev	1,200	3,000	1,500	300	25%
Carry Forward (Signature Funds & Other) ¹	115,000	96,395	139,584	24,584	21%
Total Revenue	\$2,779,291	\$2,747,486	\$2,920,579	141,288	5%
EXPENDITURES					
Administrative Expenditures					
S/T Personnel Services	21,516	19,851	23,448	-	0%
S/T Professional Services	143,838	141,785	146,416	2,578	2%
S/T Administrative Services	15,700	15,200	16,171	471	3%
Total Administrative	181,054	167,985	186,035	3,049	2%
Field/ Operations Services					
S/T Field Management Svcs	360,514	358,555	368,558	8,044	2.2%
S/T General Overhead	227,875	257,853	269,966	42,091	18%
S/T Landscape Maintenance	1,171,111	1,158,679	1,248,225	77,114	7%
S/T Landscape New & Enhanced	149,970	127,000	133,409	-16,561	-11%
S/T Facility Maintenance	229,086	225,414	235,959	6,873	3%
Total Field Operations/Services	2,138,556	2,127,501	2,256,117	117,561	5%
Total Normal Operations	2,319,610	2,295,486	2,442,152	120,610	5%
Project Driven Expenses					
Signature TP 2017	0	0	0	-	0%
Renewal and Replacement & Deferred Mtc	210,000	209,000	218,400	8,400	4%
Capital Projects	190,000	188,000	197,600	7,600	4%
NPDES/Clean Water	59,681	55,000	62,427	2,746	5%
Total Project Driven Expenses	459,681	452,000	478,427	\$18,746	4%
Total Normal Operations and Project Driven Expenses	\$2,779,291	\$2,747,486	\$2,920,579	\$141,288	5%
Excess Revenue	0	0	0		

¹ Fund previously allocated for Signature & other restoral and brought into the budget as required.

**TAMPA PALMS CDD
PROPOSED BUDGET FY 2022-2023**

	FY 2021-22 Adopted	FY 2021-22 Outlook	FY2022-23 Proposed	\$ INCR (DCR) VS 2021-22	% INCR (DCR) VS 2021-22
REVENUE- ALL SOURCES					
Assessments Non-Advalorem	2,737,595	2,737,595	2,874,474	136,879	5%
Early Payment Discount	-109,504	-109,504	-114,979	(5,475)	5%
Net Assessment	2,628,091	2,628,091	2,759,495	131,404	5%
Interest Income	20,000	20,000	20,000	-	0%
Excess Fees	15,000	0	0	(15,000)	-100%
Misc. Rev	1,200	3,000	1,500	300	25%
Carry Forward	115,000	96,395	139,584	24,584	21%
Total Revenue	\$2,779,291	\$2,747,486	\$2,920,579	\$141,288	5%
EXPENDITURES					
Administrative Expenditures					
Personnel Services					
Board of Supervisors	11,000	11,000	11,000	-	0%
<i>S/T Personnel Services</i>	11,000	11,000	11,000	-	0%
Administrative Services					
Directors and Officers Insurance	3,700	3,200	3,811	111	3%
Miscellaneous Administrative Services	12,000	12,000	12,360	360	3%
<i>S/T Administrative Services</i>	15,700	15,200	16,171	471	3%
Payroll Fees (Personnel & Admin)					
FICA	5,368	4,402	5,824	456	9%
FUTA/SUTA + Payroll Fees	5,148	4,449	6,624	1,476	29%
<i>S/T Payroll Fees</i>	10,516	8,851	12,448	1,932	18%
Professional Services					
Annual Audit	6,983	6,983	6,600	(383)	-5%
Attorneys Fees	3,000	3,000	3,000	-	0%
Management Fees	69,053	67,000	70,098	1,045	2%
Tax Collector	54,752	54,752	56,668	1,916	4%
Assessment Roll	10,050	10,050	10,050	-	0%
<i>S/T Professional Services</i>	143,838	141,785	146,416	2,578	0.00
Total Administrative	181,054	167,985	186,035	3,049	2%
Field/ Operations Services					
Field Management Services					
District Operating Staff	179,839	180,000	182,395	2,556	1%
Park Attendants	76,875	75,000	79,873	2,998	4%
Park Patrols (Security Co)	83,000	82,755	85,490	2,490	3%
Field Management Contingency	20,800	20,800	20,800	-	0%
<i>S/T Field Management Svcs</i>	360,514	358,555	368,558	8,044	2%

TAMPA PALMS CDD
PROPOSED BUDGET FY 2022-2023

	FY 2021-22 Adopted	FY 2021-22 Outlook	FY2022-23 Proposed	\$ INCR (DCR) VS 2021-22	% INCR (DCR) VS 2021-22
General Overhead					
Insurance	13,342	15,577	16,500	3,158	24%
Information Systems (Tel and Security)	25,335	24,500	26,095	760	3%
Water	28,000	41,000	44,000	16,000	57%
Refuse Removal	19,000	18,735	20,330	1,330	7%
Electricity	125,000	142,000	147,000	22,000	18%
Stormwater Fee	4,198	3,041	3,041	(1,157)	-28%
Misc. Field Services	13,000	13,000	13,000	-	0%
<i>S/T General Overhead</i>	227,875	257,853	269,966	42,091	18%
Landscape Maintenance Standard					
Base Grounds Maintenance	800,779	800,779	870,000	69,221	9%
Mulch & Annuals	235,000	225,000	234,000	(1,000)	0%
Handyman	20,000	19,000	26,000	6,000	30%
Landscape and Pond Maintenance	1,055,779	1,044,779	1,130,000	74,221	7%
Landscape Monitoring Fee	18,900	18,900	18,900	-	0%
Landscape and Replacement	<u>96,432</u>	95,000	<u>99,325</u>	<u>2,893</u>	3%
<i>S/T Landscape Maintenance</i>	1,171,111	1,158,679	1,248,225	77,114	7%
Landscape Maintenance New & Enhanced					
Property Mowing	93,000	75,000	79,000	(14,000)	-15%
County Pond	9,000	6,000	5,000	(4,000)	-44%
NPDES Pond Program	47,970	46,000	49,409	1,439	3%
<i>S/T Landscape New & Enhanced</i>	149,970	127,000	133,409	(16,561)	-11%
Facility Maintenance					
Irrigation System	107,824	107,824	111,059	3,235	3%
Fountain	27,354	26,000	28,175	821	3%
Facility Maintenance	91,136	89,000	93,870	2,734	3%
Janitorial/Park Supplies	2,772	2,590	2,855	83	3%
<i>S/T Facility Maintenance</i>	229,086	225,414	235,959	6,873	3%
Total Field Operations/Services	2,138,556	2,127,501	2,256,117	\$117,561	5%
Total Normal Operations	2,319,610	2,295,486	2,442,152	120,610	5%
Project Driven Expenses					
Signature TP 2017 *	0	0	0	-	*
Renewal and Replacement & Deferred Mtc	210,000	209,000	218,400	8,400	4%
Capital Projects	190,000	188,000	197,600	7,600	4%
NPDES/Clean Water	59,681	55,000	62,427	2,746	5%
Total Project Driven Expenses	459,681	452,000	478,427	18,746	4%
Total Normal Operations and Project Driven Expenses	\$2,779,291	\$2,747,486	\$2,920,579	\$141,288	5%
Excess Revenue	0	0	0		
¹ Fund previously allocated for BB Downs restoral and brought into the budget as required.					

Audit Report

Both DPFG and the Grau Company auditors are struggling to get the audit to the Board for review in time for the June meeting.

There have been some challenges:

- New requirements for documentation emerged in 2020-21
- There were some difficulties in locating many items of required documentation (usually paid invoices) in the DPFG systems; fortunately, the CDD offices were able to locate all but one of them, a Times ad invoice which DPFG obtained from the Times.
- The auditors have interpreted the GASB guidance (2015-1) vis a vis the allowed thresholds for capitalization that has been in effect more stringently than in the past and a number of items have been removed from the depreciation schedule.*
- New PBC data per FS 218 was required and DPFG provided.

The DPFG team has worked diligently but staff does not think that the reasonably Grau will be able to provide the completed audit in time for the June 8 meeting.

Staff recommends that the Board approve by motion that the Chairman review and approve the audit for filing with the State in order that it can be filed, as required, by June 30, 2022.

Financial Disclosure Required Of CDD Supervisors Mid-Year

CDD Supervisors are required to file a Form 1, Financial disclosure by July 1st of each year. Normally the Form 1 is mailed to the CDD Board Supervisor by the Supervisor of Elections Office.

- Who must file: All independent special district local officers and specified employees must file this report even if no financial interests exist that require disclosure.
- When to file:
 - Within 30 days of the appointment or date of employment.
 - By July 1st every year
- Where to file: The supervisor of elections in Hillsborough County
Craig Latimer
Supervisor of Elections
2514 N Falkenburg Rd.
Tampa, Fl 33619-9908.
- Disclose (the form does not require dollar figures):
 - Primary sources of income.
 - Secondary sources of any business income.
 - Real estate owned.
 - Intangible personal property owned.
 - Liabilities greater than net worth or \$10,000 (depending on the calculation threshold).
 - Interests in specified businesses.

A Form 1 is attached in case one was not received.



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

MEMORANDUM

TO: All Local Officers
FROM: Craig Latimer
Supervisor of Elections, Hillsborough County
DATE: May 20, 2022
SUBJECT: Financial Disclosure (Form 1, Statement of Financial Interests -- 2021)

Enclosed is a Form 1, Statement of Financial Interests, to complete and return in order to satisfy your obligation to file financial disclosure for the past year. The mailing label on the form lists the public position that requires you to file. The Florida Commission on Ethics prepares the list of persons required to file financial disclosure. The Commission obtains the names and addresses from coordinators for each local government agency. Our office receives the forms and reminds individuals of the deadlines.

WHY DID I RECEIVE THIS FORM?

Persons serving as of December 31, 2021 (along with those officials elected in 2021 whose terms began in 2022) are required to file this year. Even if you left the position noted on the mailing label during 2022, you are required to file disclosure for the year 2021 on this form. (Note that if you left your position during 2022, you also may be required to file a Form 1F covering a portion of the year 2022--see the instructions on Form 1, page 2.)

If you think you have received this form in error, please contact the financial disclosure coordinator for your agency, who has provided your name based on your official position and responsibilities. If appropriate, the local agency's coordinator will contact the Commission on Ethics to remove your name from the list. To find your agency's coordinator and how to contact that person, either contact our office or see the list that is posted on the Ethics Commission's website at www.ethics.state.fl.us, under the "Financial Disclosure" tab.

WHEN TO FILE: On or before **Thursday, July 1, 2022.**

WHERE TO FILE: Please return the completed form, including signature and date (on page 2), to:

Hillsborough County Supervisor of Elections
2514 N. Falkenburg Road
Tampa, FL 33619

Or email the form to FinancialDisclosure@votehillsborough.gov as a scanned PDF attachment.

Please **DO NOT** file the form with the Florida Commission on Ethics in Tallahassee.

HOW DO I COMPLETE THE FORM?

Instructions for completing this form are enclosed at pages 3-6 of Form 1. Any questions regarding the instructions should be directed to the office of the Florida Commission on Ethics at (850) 488-7864.

FAILURE TO FILE: Persons who fail to file the annual disclosure form by September 1 are subject to automatic fines of \$25 for each late day. In addition, by law, the Commission on Ethics must initiate investigations of delinquent filers in certain circumstances. This can result in your being removed from your public office or employment. See Section 112.3145(9)(c), Florida Statutes.

Thank you for your cooperation.
Enclosure

VoteHillsborough.gov ★ **(813) 744 - 5900**

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

. . . **IMPORTANT** . . . **IMPORTANT** . . . **IMPORTANT** . . .

Form 1 Filers

FORMS ARE DUE JULY 1

Filing late may result in automatic fines of \$25 per day!

Failure to pay fines may result in salary withholding, wage garnishment, or removal from office or employment!

* * *

Read the Instructions

The Commission does not review forms for accuracy, and a complaint can be filed against you for failing to properly make a required disclosure.

* * *

Manner of Calculating Reportable Interest

You have 2 options – Comparative (Percentage) Threshold or Dollar Value Threshold.

The instructions describe each option in detail.

You must choose one and check the box that reflects your choice.

* * *

Elected Municipal Officers

Elected municipal officers and commissioners of a community redevelopment agency (created under Part III, Chapter 163) are required to complete 4 hours of ethics training each calendar year. Compliance with the training requirement must be reported on the Form 1. Elected members of a special district are not municipal officers subject to the training requirement. Report your compliance for the form year by checking the box in Part G. For more ethics training information, visit the training page on the Commission's website.

* * *

Your Disclosure is a Public Record

Do NOT put social security, bank account or credit card numbers on your Form 1. If your home address or other information is exempt from disclosure under Section 119.071, F.S., and you want us to keep it confidential, you must submit a notarized written request as required by Section 119.071. If you previously filed a confidentiality request with our office, you do not need to file another request this year.



Questions?

Visit our website: www.ethics.state.fl.us

Under the "Financial Disclosure" tab you can find information about your specific filing requirement, coordinator contact information, where to file, and the ability to confirm that your form has been received (please allow five business days from the date you mailed the form). Helpful general information and summaries of the Commission's most significant opinions regarding financial disclosure can also be found here.

Contact us!

(850) 488-7864 or email: disclosure@leg.state.fl.us

Please print or type your name, mailing address, agency name, and position below:

FOR OFFICE USE ONLY:

LAST NAME -- FIRST NAME -- MIDDLE NAME :

MAILING ADDRESS :

CITY : ZIP : COUNTY :

NAME OF AGENCY :

NAME OF OFFICE OR POSITION HELD OR SOUGHT :

CHECK ONLY IF CANDIDATE OR NEW EMPLOYEE OR APPOINTEE

****** THIS SECTION MUST BE COMPLETED ******

DISCLOSURE PERIOD:

THIS STATEMENT REFLECTS YOUR FINANCIAL INTERESTS FOR CALENDAR YEAR ENDING DECEMBER 31, 2021.

MANNER OF CALCULATING REPORTABLE INTERESTS:

FILERS HAVE THE OPTION OF USING REPORTING THRESHOLDS THAT ARE ABSOLUTE DOLLAR VALUES, WHICH REQUIRES FEWER CALCULATIONS, OR USING COMPARATIVE THRESHOLDS, WHICH ARE USUALLY BASED ON PERCENTAGE VALUES (see instructions for further details). CHECK THE ONE YOU ARE USING (must check one):

COMPARATIVE (PERCENTAGE) THRESHOLDS OR **DOLLAR VALUE THRESHOLDS**

PART A -- PRIMARY SOURCES OF INCOME [Major sources of income to the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF SOURCE OF INCOME	SOURCE'S ADDRESS	DESCRIPTION OF THE SOURCE'S PRINCIPAL BUSINESS ACTIVITY

PART B -- SECONDARY SOURCES OF INCOME [Major customers, clients, and other sources of income to businesses owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE

PART C -- REAL PROPERTY [Land, buildings owned by the reporting person - See instructions]
(If you have nothing to report, write "none" or "n/a")

You are not limited to the space on the lines on this form. Attach additional sheets, if necessary.

FILING INSTRUCTIONS for when and where to file this form are located at the bottom of page 2.

INSTRUCTIONS on who must file this form and how to fill it out begin on page 3.

PART D — INTANGIBLE PERSONAL PROPERTY [Stocks, bonds, certificates of deposit, etc. - See instructions]
 (If you have nothing to report, write "none" or "n/a")

TYPE OF INTANGIBLE	BUSINESS ENTITY TO WHICH THE PROPERTY RELATES

PART E — LIABILITIES [Major debts - See instructions]
 (If you have nothing to report, write "none" or "n/a")

NAME OF CREDITOR	ADDRESS OF CREDITOR

PART F — INTERESTS IN SPECIFIED BUSINESSES [Ownership or positions in certain types of businesses - See instructions]
 (If you have nothing to report, write "none" or "n/a")

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2
NAME OF BUSINESS ENTITY		
ADDRESS OF BUSINESS ENTITY		
PRINCIPAL BUSINESS ACTIVITY		
POSITION HELD WITH ENTITY		
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS		
NATURE OF MY OWNERSHIP INTEREST		

PART G — TRAINING For elected municipal officers, appointed school superintendents, and commissioners of a community redevelopment agency created under Part III, Chapter 163 required to complete annual ethics training pursuant to section 112.3142, F.S.

I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

IF ANY OF PARTS A THROUGH G ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE

SIGNATURE OF FILER:

Signature:

Date Signed:

CPA or ATTORNEY SIGNATURE ONLY

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, _____, prepared the CE Form 1 in accordance with Section 112.3145, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

CPA/Attorney Signature: _____

Date Signed: _____

FILING INSTRUCTIONS:

If you were mailed the form by the Commission on Ethics or a County Supervisor of Elections for your annual disclosure filing, return the form to that location. To determine what category your position falls under, see page 3 of instructions.

Local officers/employees file with the Supervisor of Elections of the county in which they permanently reside. (If you do not permanently reside in Florida, file with the Supervisor of the county where your agency has its headquarters.) Form 1 filers who file with the Supervisor of Elections may file by mail or email. Contact your Supervisor of Elections for the mailing address or email address to use. Do not email your form to the Commission on Ethics, it will be returned.

State officers or specified state employees who file with the Commission on Ethics may file by mail or email. To file by mail, send the completed form to P.O. Drawer 15709, Tallahassee, FL 32317-5709; physical address: 325 John Knox Rd, Bldg E, Ste 200, Tallahassee, FL 32303. To file with the Commission by email, scan your completed form and any attachments as a pdf (do not use any other format), send it to CEForm1@leg.state.fl.us and retain a copy for your records. Do not file by both mail and email. Choose only one filing method. Form 6s will not be accepted via email.

Candidates file this form together with their filing papers.

MULTIPLE FILING UNNECESSARY: A candidate who files a Form 1 with a qualifying officer is not required to file with the Commission or Supervisor of Elections.

WHEN TO FILE: Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2021.

NOTICE

Annual Statements of Financial Interests are due July 1. If the annual form is not filed or postmarked by September 1, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

WHO MUST FILE FORM 1:

1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.

2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.

4) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.

5) Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.

6) Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.

7) Persons holding any of these positions in local government: mayor; county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county

or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8) Officers and employees of entities serving as chief administrative officer of a political subdivision.

9) Members of governing boards of charter schools operated by a city or other public entity.

10) Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.

11) The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.

12) The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.

13) Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.

14) The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.

15) State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.

16) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

17) Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

INSTRUCTIONS FOR COMPLETING FORM 1:

INTRODUCTORY INFORMATION (Top of Form): If your name, mailing address, public agency, and position are already printed on the form, you do not need to provide this information unless it should be changed. To change any of this information, write the correct information on the form, and contact your agency's financial disclosure coordinator. You can find your coordinator on the Commission on Ethics website: www.ethics.state.fl.us.

NAME OF AGENCY: The name of the governmental unit which you serve or served, by which you are or were employed, or for which you are a candidate.

DISCLOSURE PERIOD: The "disclosure period" for your report is the calendar year ending December 31, 2021.

OFFICE OR POSITION HELD OR SOUGHT: The title of the office or position you hold, are seeking, or held during the disclosure period even if you have since left that position. If you are a candidate for office or are a new employee or appointee, check the appropriate box.

PUBLIC RECORD: The disclosure form and everything attached to it is a public record. Your social security number, bank account, debit, charge, and credit card numbers are not required and you should redact them from any documents you file. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address is exempt from disclosure, the Commission will maintain that confidentiality if you submit a written and notarized request.

MANNER OF CALCULATING REPORTABLE INTEREST

Filers have the option of reporting based on either thresholds that are comparative (usually, based on percentage values) or thresholds that are based on absolute dollar values. The instructions on the following pages specifically describe the different thresholds. Check the box that reflects the choice you have made. You must use the type of threshold you have chosen for each part of the form. In other words, if you choose to report based on absolute dollar value thresholds, you cannot use a percentage threshold on any part of the form.

IF YOU HAVE CHOSEN DOLLAR VALUE THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.
- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

- (1) You owned (either directly or indirectly in the form of an equitable

or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

- (2) You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, then it is not a contingent liability.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure

period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

IF YOU HAVE CHOSEN COMPARATIVE (PERCENTAGE) THRESHOLDS THE FOLLOWING INSTRUCTIONS APPLY

PART A — PRIMARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)1, F.S.]

Part A is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s), but income from these public sources should be included when calculating your gross income for the disclosure period. The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should include all of that income when calculating your gross income and disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded 5% of the gross income received by you in your own name or by any other person for your benefit or use during the disclosure period.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

— If you were employed by a company that manufactures computers and received more than 5% of your gross income from the company, list the name of the company, its address, and its principal business activity (computer manufacturing).

— If you were a partner in a law firm and your distributive share of partnership gross income exceeded 5% of your gross income, then list the name of the firm, its address, and its principal business activity (practice of law).

— If you were the sole proprietor of a retail gift business and your gross income from the business exceeded 5% of your total gross income, list the name of the business, its address, and its principal business activity (retail gift sales).

— If you received income from investments in stocks and

bonds, list each individual company from which you derived more than 5% of your gross income. Do not aggregate all of your investment income.

— If more than 5% of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address, and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.

— If more than 5% of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

PART B — SECONDARY SOURCES OF INCOME

[Required by s. 112.3145(3)(a)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in Part A, "Primary Sources of Income," if it meets the reporting threshold. You will **not** have anything to report **unless** during the disclosure period:

(1) You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and**,

(2) You received more than 10% of your gross income from that business entity; **and**,

(3) You received more than \$1,500 in gross income from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

— You are the sole proprietor of a dry cleaning business, from which you received more than 10% of your gross income—an amount that was more than \$1,500. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).

— You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the thresholds listed above. You should list each tenant of the mall that provided more than 10% of the partnership's gross income, and the tenant's address and principal business activity.

PART C — REAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes, if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

PART D — INTANGIBLE PERSONAL PROPERTY

[Required by s. 112.3145(3)(a)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than 10% of your total assets, and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CD's and savings accounts with the same bank.

Calculations: To determine whether the intangible property exceeds 10% of your total assets, total the fair market value of all of your assets (including real property, intangible property, and tangible personal property such as jewelry, furniture, etc.). When making this calculation, do not subtract any liabilities (debts) that may relate to the property. Multiply the total figure by 10% to arrive at the disclosure threshold. List only the intangibles that exceed this threshold amount. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number which can be found on the lease document). Property that is only jointly owned property should be valued according to the percentage of your joint ownership. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. None of your calculations or the value of the property have to be disclosed on the form.

Example: You own 50% of the stock of a small corporation that is worth \$100,000, the estimated fair market value of your home and other property (bank accounts, automobile, furniture, etc.) is \$200,000. As your total assets are worth \$250,000, you must disclose intangibles worth over \$25,000. Since the value of the stock exceeds this threshold, you should list "stock" and the name of the corporation. If your accounts with a particular bank exceed \$25,000, you should list "bank accounts" and bank's name.

PART E — LIABILITIES

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed any amount that, at any time during the disclosure period, exceeded your net worth. You are not required to list the amount of any debt or your net worth. You do not have to disclose: credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A "contingent liability" is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a "co-maker" and are jointly liable or jointly and severally liable, it is not a contingent liability.

Calculations: To determine whether the debt exceeds your net worth, total all of your liabilities (including promissory notes, mortgages, credit card debts, judgments against you, etc.). The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. Subtract the sum total of your liabilities from the value of all your assets as calculated above for Part D. This is your "net worth." List each creditor to whom your debt exceeded this amount unless it is one of the types of indebtedness listed in the paragraph above (credit card and retail installment accounts, etc.). Joint liabilities with others for which you are "jointly and severally liable," meaning that you may be liable for either your part or the whole of the obligation, should be included in your calculations at 100% of the amount owed.

Example: You owe \$15,000 to a bank for student loans, \$5,000 for credit card debts, and \$60,000 (with spouse) to a savings and loan for a home mortgage. Your home (owned by you and your spouse) is worth \$80,000 and your other property is worth \$20,000. Since your net worth is \$20,000 (\$100,000 minus \$80,000), you must report only the name and address of the savings and loan.

PART F — INTERESTS IN SPECIFIED BUSINESSES

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with, the types of businesses listed above. You are required to make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

PART G — TRAINING CERTIFICATION

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer, appointed school superintendent, or a commissioner of a community redevelopment agency created under Part III, Chapter 163 whose service began before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

Changes To Florida Dangerous Tree Law

This month Gov DeSantis signed into law revisions to the Florida law governing private property rights to prune, trim, and remove trees.

Essentially the State Law provides that dangerous trees, as defined by ISA standards, may be removed from residential property without a local government permit and need not be replanted.

There is no change in the intention of the law which is to allow residents to expeditiously remove any tree that poses a risk and a risk cannot be mitigated. The change is that now specification of the documentation which must be signed by the arborist, as detailed in the law and only with this documentation can an owner avoid the requirement to obtain a permit.

For the CDD, apartment complexes, condominiums and commercial properties, this law is not directly applicable as these are all considered “commercial” and require city permit.

That said the City code requires the same type of certification based on ISA standards in order to permit a dangerous tree removal.



Requirements are as follows:

- Documentation of tree risk must follow the industry standards of the International Society of Arboriculture (ISA) – no back of envelope sketches, or simple statements “conforms with 1159” will suffice.
 - Detailed descriptions of acceptable documentation are in the ISA **Tree Risk Assessment Qualification**] and ISA Best Management Practices – Tree Risk Assessment publication
- Unacceptable risk is moderate or higher following the industry standard – ISA Tree Risk Assessment Qualification [TRAQ]
 - Risk is determined by Likelihood of Failure, Likelihood of Impacting a Target, and Consequences of Failure
 - Based on TRAQ – risk falls into 4 categories using the 2 matrices in the ISA standard
 - There are 8 combinations to get to low risk
 - There are 4 combinations to get to moderate risk
 - There are 3 combinations to get to high risk
 - There is 1 combination to get to extreme risk
- Only trees that cannot be reduced to less than moderate (through pruning, weight reduction, target re-location, installing a support system, etc) are deemed to have unacceptable risk.

ISA Risk Rating Matrix

Likelihood of Failure and Impact	Consequences			
	Negligible	Minor	Significant	Severe
Very Likely	Low	Moderate	High	Extreme
Likely	Low	Moderate	High	High
Somewhat likely	Low	Low	Moderate	Moderate
Unlikely	Low	Low	Low	Low

Tampa Palms Property Value Climbs 24%

The hot real estate market's effect on the value of Tampa Palms is reflected in the Property Appraiser's *total assessed value* calculation for the community which will form the basis for the 2022 property tax bill.

There are two important value calculations are provided by the Property Appraiser:

- Total assessed valuation (through 2021 and not including the impact of sales in 2022)
- Taxable valuation (the value of property after the application of exemptions and valuation caps.)

When a home changes hands, particularly when the buyer didn't have a previous Florida homestead exemption, the increases in value can be substantial for the first year of ownership. This is because the sale of the home resets the cap so that the taxes snap back into place, reflecting its market value on Jan 1.

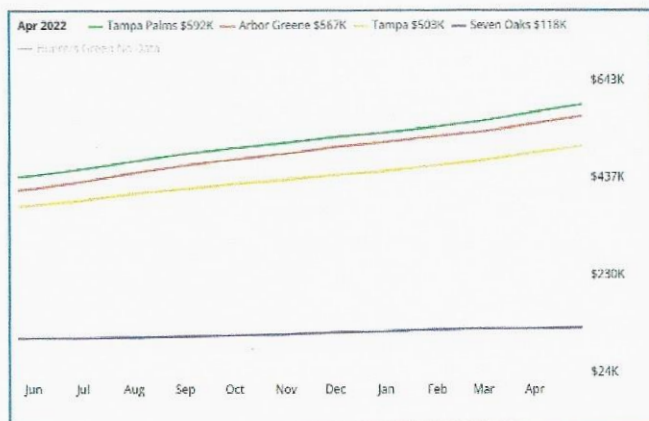
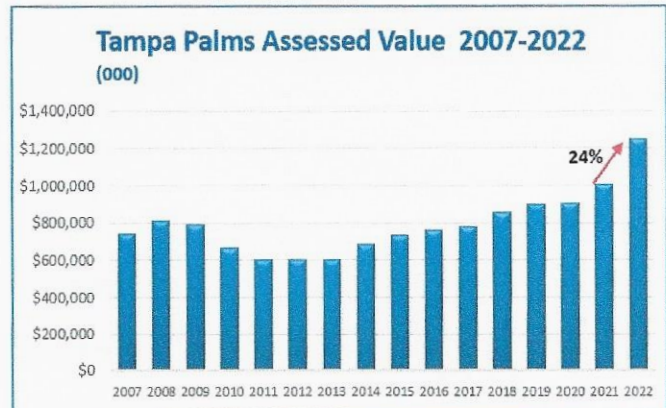
For many homeowners, a cap called the "Save Our Homes benefit" blunts the impact of the market by limiting the increase in property taxes on homesteaded properties to 3 percent per year.

Tax Year	Assessed Value	Taxable Value
2021-2022	\$1,005,135,532	\$779,002,215
2022-2023	\$1,251,188,125	\$842,618,744
Increase	\$246,052,593	\$63,616,529
% Increase	24%	8%

The period that this data provided by the Property Appraiser reflects does not include sales from the over-heated property sales market of January through June of 2022.

The assessed value increase from 2021 to 2022 is slightly more than 24% while increase in taxable value is only 8%.

This is indicative of the fact that Tampa Palms is an established community where owners enjoy substantial "Save Our Homes" benefit.



A comparison of actual Tampa Palms sales for single family homes with that of nearby communities' and the City of Tampa, confirms that Tampa Palms continues to remain competitive with other nearby communities. (Note insufficient number of sales in Hunters Green for Zillow to compare.)

This data is from June 2021 through April 2022.



Data & chart from Zillow.com
<https://www.zillow.com/tampa-palms-tampa-fl/home-values/>