



Rizzetta & Company

Trails Community Development District

**Board of Supervisors' Meeting
April 11, 2023**

District Office:
2806 N. Fifth Street, unit 403 St.
Augustine, FL 32084

www.trailsccd.org

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Winchester Ridge Amenity Center 15431 Spotted Stallion Trail, Jacksonville, Florida 32234

www.trailscdd.org

Board of Supervisors	Terence Douglas Douglas Pope Patricia Acree Corina Buck Ashley Guioa	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lesley Gallagher	Rizzetta & Company, Inc.
District Counsel	Katie Buchanan	Kutak Rock, LLP
District Engineer	Vince Dunn	Dunn & Associates

All cellular phones must be placed on mute while in the meeting room.

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

TRAILS COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.trailsccd.org

Board of Supervisors
Trails Community Development District

April 4, 2023

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Trails Community Development District will be held on **April 11, 2023, at 6:30 p.m.**, at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
 - A. Consideration of Resolution 2023-03, Approving Proposed Fiscal Year 2023/2024 Budget & Setting Public Hearing.....Tab 1
4. **STAFF REPORTS**
 - A. Landscape Manager.....Tab 2
 - 1.) BrightView Landscape Report Dated March 31, 2023
 - B. District Counsel
 - C. District Engineer
 - D. Amenity Manager
 - 1.) Amenity Manager Report – *(Under Separate Cover)*
 - E. Field Operations Manager.....Tab 3
 - 1.) Facility Operations Manager Report, Dated April 11, 2023
 - 2.) Future Horizons EOM Report
 - F. District Manager
5. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Regular Meeting held March 14, 2023.....Tab 4
 - B. Consideration of the Minutes of the Budget Workshop held March 20, 2023.....Tab 5
 - C. Ratification of Operation and Maintenance Expenditures for January 2023.....Tab 6
6. **AUDIENCE COMMENTS**
7. **SUPERVISOR REQUESTS**
8. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (904) 436-6270.

Kindly yours,
Lesley Gallagher
District Manager

Tab 1

RESOLUTION 2023-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TRAILS COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Trails Community Development District (“**District**”) prior to June 15, 2023, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: _____, 2023

HOUR: _____

LOCATION: Winchester Ridge Amenity Center
15431 Spotted Stallion Trail
Jacksonville, Florida 32234

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

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

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

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

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

PASSED AND ADOPTED THIS 11th DAY OF April, 2023.

ATTEST:

**TRAILS COMMUNITY DEVELOPMENT
DISTRICT**

Secretary / Assistant Secretary

Chairperson/Vice Chairperson, Board of
Supervisors

Exhibit A: Proposed Budget



Rizzetta & Company

Trails

Community Development District

www.trailscdd.org

Proposed Budget for Fiscal Year 2023/2024

Table of Contents

	<u>Page</u>
General Fund Budget for Fiscal Year 2023/2024	1
Reserve Fund Budget for Fiscal Year 2023/2024	4
Debt Service Fund Budget for Fiscal Year 2023/2024	5
Assessments Charts for Fiscal Year 2023/2024	6
General Fund Budget Account Category Descriptions	8
Reserve Fund Budget Account Category Descriptions	14
Debt Service Fund Budget Account Category Descriptions	15



Rizzetta & Company

**Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 02/28/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 443,807	\$ 455,262	\$ 455,262	\$ -	\$ 532,980	\$ 77,718	To Be Updated Prior To Public Hearing
6				\$ -				
7	TOTAL REVENUES	\$ 443,807	\$ 455,262	\$ 455,262	\$ -	\$ 532,980	\$ 77,718	
8								
9	Balance Forward from Prior Year	\$ 24,300	\$ 24,300	\$ 24,300	\$ -	\$ -	\$ (24,300)	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 468,107	\$ 479,562	\$ 479,562	\$ -	\$ 532,980	\$ 53,418	
12								
13								
14	EXPENDITURES - ADMINISTRATIVE							
15								
16	Legislative							
17	Supervisor Fees	\$ 2,000	\$ 6,800	\$ 12,000	\$ 5,200	\$ 12,000	\$ -	Based on 12 meetings
18	Financial & Administrative							
19	Administrative Services	\$ 2,410	\$ 5,784	\$ 5,784	\$ -	\$ 6,074	\$ 290	
20	District Management	\$ 12,185	\$ 29,244	\$ 29,244	\$ -	\$ 30,706	\$ 1,462	
21	District Engineer	\$ 2,717	\$ 8,915	\$ 6,000	\$ (2,915)	\$ 10,000	\$ 4,000	
22	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
23	Trustees Fees	\$ 2,357	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	
24	Assessment Roll	\$ 5,624	\$ 5,624	\$ 5,624	\$ -	\$ 5,906	\$ 282	
25	Financial & Revenue Collections	\$ 2,343	\$ 5,624	\$ 5,624	\$ -	\$ 5,906	\$ 282	
26	Accounting Services	\$ 9,239	\$ 22,174	\$ 22,174	\$ -	\$ 23,283	\$ 1,109	
27	Auditing Services	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ 4,200	\$ 200	
28	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
29	Public Officials Liability Insurance	\$ 3,341	\$ 3,341	\$ 3,730	\$ 389	\$ 4,009	\$ 279	
30	Legal Advertising	\$ 784	\$ 3,500	\$ 4,600	\$ 1,100	\$ 4,600	\$ -	
31	Dues, Licenses & Fees	\$ 175	\$ 347	\$ 175	\$ (172)	\$ 520	\$ 345	To Include Two Additional Intacct Licenses
32	Miscellaneous Fees		\$ 1,872	\$ 750	\$ (1,122)	\$ 1,500	\$ 750	Amortization Schedule & Mailed Notice
33	Website Hosting, Maintenance, Backup	\$ 1,269	\$ 2,749	\$ 2,749	\$ -	\$ 2,749	\$ -	
34	Legal Counsel							
35	District Counsel	\$ 7,940	\$ 27,000	\$ 35,000	\$ 8,000	\$ 35,000	\$ -	
36	Administrative Subtotal	\$ 57,884	\$ 136,474	\$ 146,954	\$ 10,480	\$ 155,953	\$ 8,999	
37								
38	EXPENDITURES - FIELD OPERATIONS							
39								
40	Security Operations							
41	Security Cameras / Access Monitoring	\$ 5,488	\$ 8,064	\$ 8,064		\$ 8,064	\$ -	Envera Camera Monitoring Services & WebWatchdogs Extended Warranty
42	Security Camera Maintenance & Repairs		\$ 1,000	\$ 1,000		\$ 1,000	\$ -	
43	Security Services/Patrols					\$ 27,720	\$ 27,720	New Line Item . Proposed to Include JSO Option #2
44	Electric Utility Services							
45	Utility Services	\$ 12,881	\$ 30,914	\$ 25,000	\$ (5,914)	\$ 35,000	\$ 10,000	
46	Garbage/Solid Waste Control Services							
47	Garbage - Recreation Facility	\$ 1,766	\$ 4,238	\$ 2,848	\$ (1,390)	\$ 4,300	\$ 1,452	
48	Water-Sewer Combination Services							
49	Utility Services	\$ 3,344	\$ 8,026	\$ 10,000	\$ 1,974	\$ 10,000	\$ -	
50	Stormwater Control							

Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 02/28/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
51	Fountain Service Maintenance Contract	\$ 475	\$ 1,900	\$ 1,900	\$ -	\$ 1,900	\$ -	
52	Lake/Pond Bank Maintenance Contract	\$ 4,758	\$ 11,422	\$ 11,422	\$ -	\$ 11,422	\$ -	
53	Miscellaneous Expense	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	
54	Other Physical Environment							
55	General Liability/Property Insurance	\$ 12,688	\$ 12,688	\$ 13,426	\$ 738	\$ 17,688	\$ 4,262	
56	Entry Lighting, Walls & Fence Maintenance	\$ -	\$ 12,500	\$ 4,000	\$ (8,500)	\$ 4,000	\$ -	Fence Repairs Following Pool Work in Projected?
57	Landscape & Irrigation Maintenance Contract	\$ 33,492	\$ 80,748	\$ 82,868	\$ 2,120	\$ 75,000	\$ (7,868)	Based on Update Provided By BrightView on Same Scope
58	Irrigation Repairs	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
59	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ 10,000	\$ 5,000	\$ (5,000)	\$ 5,000	\$ -	Projected Landscape Repairs Following Pool Work.
60	Miscellaneous Expense	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	
61	Parks & Recreation							
62	Amenity Management Contract- Field & Facility	\$ 19,223	\$ 46,135	\$ 51,584	\$ 5,449	\$ 46,135	\$ (5,449)	
63	Amenity Janitorial & Facility Maintenance Contract & Janitorial Supplies	\$ 13,421	\$ 32,210	\$ 36,015	\$ 3,805	\$ 36,015	\$ -	Includes Approx. \$3800 in Janitorial Supplies
64	Amenity Facility Attendants	\$ 6,979	\$ 15,368	\$ 12,235	\$ (3,133)	\$ 15,368	\$ 3,133	Vesta not Providing Additional Seasonal FA for Fiscal Year 23/24
65	Amenity Maintenance & Repairs	\$ -	\$ 12,000	\$ 8,000	\$ (4,000)	\$ 8,000	\$ -	To Also Include Annual Fire Extinguisher Inspection
66	Pool Services - Chemicals/Permits/Supplies	\$ 4,669	\$ 11,206	\$ 11,500	\$ 294	\$ 13,140	\$ 1,640	Based on Estimated Amount with New Equipment
67	Cable, Phone & Internet	\$ 1,742	\$ 4,181	\$ 4,050	\$ (131)	\$ 4,050	\$ -	
68	Amenity Supplies & Equipment	\$ 120	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
69	Pest Control & Termite Bond	\$ 174	\$ 725	\$ 675	\$ (50)	\$ 725	\$ 50	
70	Fitness Equipment Maintenance & Repairs	\$ 555	\$ 1,750	\$ 2,000	\$ 250	\$ 2,000	\$ -	Includes PM Service
71	Amenity Miscellaneous Expenses	\$ 225	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ -	
72	Special Events							
73	Special Events	\$ 1,444	\$ 2,500	\$ 2,500	\$ -	\$ 5,000	\$ 2,500	Proposed Increase to Line for FY 23/24?
74	Contingency							
75	Miscellaneous Contingency	\$ 5,388	\$ 18,000	\$ 17,972	\$ (28)	\$ 25,000	\$ 7,028	Projected to Include Repairs from DE Annual Report & Additional Items Associated With Pool Repairs Outside of Crown Contract

Proposed Budget
Trails Community Development District
General Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 02/28/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
76	Capital Outlay	\$ -	\$ 12,500	\$ 8,049	\$ (4,451)	\$ 8,000	\$ (49)	
77								
78	Field Operations Subtotal	\$ 128,832	\$ 350,575	\$ 332,608	\$ (17,967)	\$ 377,027	\$ 44,419	
79								
80								
81	TOTAL EXPENDITURES	\$ 186,716	\$ 487,049	\$ 479,562	\$ (7,487)	\$ 532,980	\$ 53,418	
82								
83	EXCESS OF REVENUES OVER EXPENDITURES	\$ 281,391	\$ (7,487)	\$ -	\$ (7,487)	\$ -	\$ -	

Proposed Budget
Trails Community Development District
Reserve Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 02/28/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 187,672	\$ 162,672	Proposed based on Reserve Study Balance Recommendation for End Of FY 23/24
6								
7	TOTAL REVENUES	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 187,672	\$ 162,672	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 187,672	\$ 162,672	
12								
13	EXPENDITURES							
14								
15	Contingency							
16	Capital Reserves	\$ -	\$ 193,347	\$ 25,000	\$ (168,347)	\$ 187,672	\$ 162,672	
17								
18	TOTAL EXPENDITURES	\$ -	\$ 193,347	\$ 25,000	\$ (168,347)	\$ 187,672	\$ 162,672	
19								
20	EXCESS OF REVENUES	\$ 25,000	\$ (168,347)	\$ -	\$ (168,347)	\$ -	\$ -	

Trails Community Development District
Debt Service
Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2007A	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$459,898.24	\$459,898.24
TOTAL REVENUES	\$459,898.24	\$459,898.24
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$459,898.24	\$459,898.24
Administrative Subtotal	\$459,898.24	\$459,898.24
TOTAL EXPENDITURES	\$459,898.24	\$459,898.24
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Collection Costs (3.5%) and Early Payment Discount (4%) applicable to the county:

7.5%

Gross assessments

\$497,187.29

Notes:

Tax Roll Collection Costs and Early Payment Discount percentages are 7.5% of Tax Roll. Budgeted net tax roll assessments. See Assessment Table.

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

TRAILS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$720,652.00
Duval County Collection Cost	3.5%	\$27,267.91
Early Payment Discounts	4%	\$31,163.33
2023/2024 Total		\$779,083.24

2022/2023 O&M Budget	\$480,262.00
2023/2024 O&M Budget	\$720,652.00
Total Difference	\$240,390.00

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Single Family	\$1,219.36	\$1,219.36	\$0.00	0.00%
Operations/Maintenance - Single Family	\$791.47	\$1,187.63	\$396.16	50.05%
Total	\$2,010.83	\$2,406.99	\$396.16	19.70%
Debt Service - Single Family (SF.P)	\$615.39	\$615.39	\$0.00	0.00%
Operations/Maintenance - Single Family (SF.P)	\$791.47	\$1,187.63	\$396.16	50.05%
Total	\$1,406.86	\$1,803.02	\$396.16	28.16%
Debt Service - Single Family (SF.T)	\$760.62	\$760.62	\$0.00	0.00%
Operations/Maintenance - Single Family (SF.T)	\$791.47	\$1,187.63	\$396.16	50.05%
Total	\$1,552.09	\$1,948.25	\$396.16	25.52%

TRAILS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$720,652.00
COLLECTION COSTS @	3.5%	\$27,267.91
EARLY PAYMENT DISCOUNTS @	4.0%	\$31,163.33
TOTAL O&M ASSESSMENT		<u>\$779,083.24</u>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT			SERIES 2007		
	O&M	SERIES 2007 DEBT SERVICE ⁽¹⁾	TOTAL EAU'S	% TOTAL EAU'S	TOTAL O&M BUDGET	O&M	DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
SINGLE FAMILY	392	257	392.00	59.76%	\$465,549.74	\$1,187.63	\$1,219.36	\$2,406.99
SINGLE FAMILY	117	117	117.00	17.84%	\$138,952.35	\$1,187.63	\$615.39	\$1,803.02
SINGLE FAMILY	147	147	147.00	22.41%	\$174,581.15	\$1,187.63	\$760.62	\$1,948.25
Total Community	656	521	656.00	100.00%	\$779,083.24			

LESS: Duval County Collection Costs (3.5%) and Early Payment Discount Costs (4%) (\$58,431.24)

Net Revenue to be Collected \$720,652.00

- ⁽¹⁾ Reflects the number of total lots with Series 2007 debt outstanding.
- ⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2007 bond issue. Annual assessment includes principal, interest, Duval County collection costs and early payment discount costs.
- ⁽³⁾ Annual assessment that would appear on November 2023 Duval County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.



EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.



Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.



Rizzetta & Company

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.



Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



Rizzetta & Company

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Tab 2



Quality Site Assessment

Prepared for: Trails Community Development D

General Information

DATE: Friday, Mar 31, 2023
NEXT QSA DATE: Wednesday, Mar 20, 2024
CLIENT ATTENDEES:
BRIGHTVIEW ATTENDEES: Rodney Hicks

Customer Focus Areas

Quality you can count on.

7 Seven Standards of Excellence	1  Site Cleanliness	2  Weed Free	3  Green Turf
	4  Crisp Edges	5  Spectacular Flowers	6  Uniformly Mulched Beds

Maintenance Items



- 1** Seeded area was reviewed by vendor. Hydro seeding is not warranted, but our vendor is looking in to re treating

Recommendations for Property Enhancements



1 Winter Cutbacks are complete through out property and new growth starting to show. Spring is here

QUALITY SITE ASSESSMENT

Trails Community Development D

Notes to Owner / Client



1 ponds are on the correct rotation and look good

2 Mulching was completed throughout the property just in time for spring

3 Clubhouse is in great shape

4 truck ran off the road here looks like irrigation is damaged and sod is rutted badly

Notes to Owner / Client



5 Flowers still look amazing great crop

6 Some pond levels are low may encourage erosion when heavy rains show up



Completed Items



1 The flax lilies will be cut back once the freeze goes away

2 The grasses were cut back through out the property and there is no need to replace them because they are starting to come



Tab 3

Winchester Ridge Trails

Manager's Report

Date of meeting: 4-11-2023

Submitted by: David Anderson

POOL AND FACILITY:

- Perform daily duties as necessary.
- Pool pump replacement is delayed. Waiting on filter. Per David Broan with Crown Pools
- Repaired several chairs on pool deck.
- Cleaning of parking lot along with Amenity grounds being performed when attended.
- Camera replaced under PM agreement.
- We have lost a pump. 3-10-2023.
- May need to move controller supply and return water as it is tied to the failed pump.
- Crown may help with the above issue.

GYM AND EQUIPMENT:

- All equipment has been checked; PM was completed last month. The janitorial crew has been cleaning the fitness center when onsite as well.
- The machines are in great shape and all working properly!
- The thermostats were reset so the heat could come on and now Temperature is perfect and is working great.

COMPLETED PROJECTS:

- Checks on playground for safety and functionality.
- Monitoring road signs, and debris cleanup multi times weekly.

POND AND LAKE MANAGEMENT:

- The technician has been onsite monthly. Derek was on site March. His report had no major issues and treatments were focused basically on shoreline growth. They fill us in on which have algae, grass and weed issues. Our Tech is very attentive and always doing a great job.
- Signs around ponds replaced or repaired.
- Timers to pond lights have been adjusted to daylight savings.
- May propose a schedule to clean trash around ponds.
- Pump failure on last pond on the left just before new phase. Future Horizons has been notified to investigate. 3.27.2023

LANDSCAPE MANAGEMENT:

- Hedge and bush trimming around the facility has been completed.
- I communicate with Jeremiah with issues as they arise.

- The Landscaping Management Tool, and weekly drive checklist are in place for reporting. Greenpoint's tasks are being completed daily. The crews are working the winter schedule. Picking up more trash around ponds. They are prioritizing work throughout the community and are keeping things

maintained. The last report reflected basic rotations completed, blew the property, and picked up trash. They mowed and line trimmed all the lakes.

WHAT TO EXPECT IN THE UPCOMING MONTHS:

- Will continue sending Policy Highlight reminders and updates.
- Continued diligence on a clean facility, pool, and grounds.
- Pool pump replacement delayed. Waiting on filter assembly.
- Pressure washing of building and deck will be done during shutdown.
- Continued oversight on landscaping and irrigation.
- Continuing to knock out items on punch list of projects both small and large not needing Board approval.
- Landscape proposals for repairs if needed.
- Food Trucks will be monthly or more and have been well attended.

Should you have any comments or questions feel free to contact me directly.

David Anderson 904-884-2432



Tab 4

MINUTES OF MEETING

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

**TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The meeting of the Board of Supervisors of Trails Community Development District was held on **March 14, 2023, at 6:30 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present and constituting quorum include:

Terence Douglas	Board Supervisor, Chairman
Douglas Pope	Board Supervisor, Vice Chairman
Patty Acree	Board Supervisor, Assistant Secretary
Corina Buck	Board Supervisor, Assistant Secretary
Ashley Guioa	Board Supervisor, Assistant Secretary

Also present were:

Lesley Gallagher	District Manager, Rizzetta & Co., Inc.
Katie Buchanan	District Counsel, Kutak Rock, LLP
Vince Dunn	District Engineer, Dunn & Associates (speaker phone)
Mark Insel	Director of Amenity Manager, Vesta Inc.
David Anderson	Operations Manager, Vesta Inc.
Dan Fagen	Director of Amenity Operations, Vesta Inc.

Audience Members Present

FIRST ORDER OF BUSINESS

Call to Order

Ms. Gallagher called the meeting to order at 6:35 p.m.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

An audience member requested that the Board reconsider not E-blasting food truck information.

46 The Board then moved to Agenda item 3C – Acceptance of Annual Engineer’s Report,
47 (Exhibit A).

48
49 **Third Order of Business** **Acceptance of the Annual Engineer’s**
50 **Report**

51
52 Mr. Dunn reviewed his report for the Board and highlighted that there are a number of
53 bleed down caps needed on outfall structures and a number of items that should be
54 directed to the City of Jacksonville. Vesta is contacting Future Horizons regarding the
55 caps and any other pond related items. Mr. Pope had a question regarding an area on
56 Hidden Fowl, he would send photographs for further review. There were no further
57 questions and with this the 2023 Engineer’s Report was accepted.

58
59 The Board moved back to Agenda item 3A.

60
61 **FOURTH ORDER BUSINESS** **Acceptance of Arbitrage Report for**
62 **Period Ending January 23, 2023,**
63 **Series 2007**

64
65
66 On a motion by Mr. Douglas, seconded by Ms. Guioa, with all in favor, the Board
67 accepted the Arbitrage Report for period ending January 23, 2023, Series 2007, for
68 Trails Community Development District.

69
70
71 **FIFTH ORDER OF BUSINESS** **Consideration of Web Watchdogs**
72 **Renewal Proposal for Extended**
73 **Warranty**

74
75 On a motion by Mr. Douglas, seconded by Ms. Guioa, with all in favor, the Board
76 approved Web Watchdogs Renewal Proposal for Extended Warranty, in the annual
77 amount of \$500, for Trails Community Development District.

78
79
80 **SIXTH ORDER BUSINESS** **Consideration of BrightView**
81 **Landscape Proposal for Removal of**
82 **Dead Plant Material**

83 Tabled.

SEVENTH ORDER OF BUSINESS **Staff Reports**

A. District Counsel

80
81 No report, but District Counsel was available to answer questions.

82
83 **B. District Engineer**

84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128

The District Engineer reviewed his report under Agenda item 3C.

C. Landscape Manager

1.) BrightView Landscape Report, dated February 2, 2023

The Landscape Manager was not requested to attend.

D. Amenity and Field Operation Managers

1.) Amenity Manager Report Dated March 14, 2023

Mr. Insel reviewed his report found under Tab 5. The Board requested that he E-blast out information to the community outlining the upcoming pool repairs so they are aware of this work and estimated timeframe prior to the pool being closed. Once a date is scheduled for the project to begin it was requested that an update be sent providing that new information.

E. Field Operations Manager

1.) Facility Operations Manager Report Dated March 13, 2023

Mr. Anderson reviewed his report under Tab 6.

2.) Future Horizons EOM Report Dated December 14, 2023

F. District Manager

Ms. Gallagher reviewed her report and updated the Board that there is a budget workshop scheduled for March 20th at 6:30 p.m. This is a public meeting, but quorum is not required since no Board action will be taken. It was also noted that she and Vesta will be present, but since there will be no Board action taken, Counsel will not be in attendance.

Ms. Gallagher then updated the Board that Campus Suite who handles the website ADA compliance for the District had contacted her office to make her aware of a name change. The Board will now see any correspondence or invoices from Campus Suite under their new name of CommunitiesNow. She also requested that the Board identify one Board member to be licensed to have access to Intacct which is the new accounting software. Additional licenses may be purchased as an expense to the District if there were other Board members who also wished to have access at a 2023 cost of \$172 per license.

The Board appointed Mr. Pope to have access and Ms. Guioa also requested a license at the additional cost.

129 Ms. Gallagher pointed out that the Board will continue to receive a check register, and
130 should they have questions regarding a specific invoice she would be happy to forward a
131 copy of that invoice to them.

132

133 **EIGHTH ORDER OF BUSINESS**

**Consideration of the Minutes of the
Regular Meeting held
February 13, 2023**

134

135

136

137 The Board reviewed the Food Truck E-blast again and no further action was taken.

138

On a motion by Ms. Guioa, seconded by Ms. Buck, with all in favor, the Board approved the minutes of the meeting held February 13, 2023, for Trails Community Development District.

139

140 **NINTH ORDER OF BUSINESS**

**Ratification of Operation and
Maintenance Expenditures for
December 2022**

141

142

143

On a motion by Mr. Douglas, seconded by Ms. Guioa, with all in favor, the Board ratified the operation and maintenance expenditures for December 2022, in the amount of \$36,887.71, for Trails Community Development District.

144

145 **TENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor
Requests**

146

147

148 **Audience**

149

150 Audience commented on the following:

151

152 Audience comments were heard on funds that HOA in Phase 1 has, speaking against JSO
153 off duty costs being paid by CDD and that they felt this was more an HOA related item,
154 awnings and gym equipment and the need for the Board to follow a code of conduct.

155

156 The meeting then moved into the closed session regarding security and all audience left
157 the meeting per Section 119.07138 and Section 281.301 of the Florida Statutes so the
158 Board and the Staff were only present. Ms. Acree joined the meeting in progress.

159

On a motion by Ms. Guioa, seconded by Ms. Buck, with all in favor, the Board allocated \$5,500 in the funds that would have been applied toward the facility attendant services that Vesta had noted they would no longer be offering to enter into a cost share agreement with the HOAs if they matched funds for JSO off duty services, for Trails Community Development District.

160

161 The meeting was reopened to the public who had waited outside the building through the
162 closed session. They were updated that the Board had voted to enter into an agreement
163 for JSO services but no additional details regarding the services or schedules could be
164 disclosed as they involved security.

165
166 **Supervisor Requests**

167
168 Ms. Buck urged the rest of the Board to come together to work together for the community
169 and to remove themselves from the Board should they not abide by the oath that they had
170 taken.

171
172 She also questioned Ms. Acree's residency status and how that impacted her seat on the
173 Board.

174
175 It was noted that Ms. Acree was temporarily not living in her home and still considered it
176 her permanent residence.

177
178 **ELEVENTH ORDER OF BUSINESS** **Adjournment**

179

<p>On a motion by Ms. Buck, seconded by Ms. Acree, with all in favor, the Board adjourned the meeting at 8:39 p.m., for Trails Community Development District.</p>
--

180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201

202
203
204
205
206
207
208
209
210
211
212

Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

Exhibit A



Dunn & Associates, Inc.

CIVIL ENGINEERS / LAND PLANNERS

8647 Baypine Road, Suite 200 Jacksonville, Florida 32256

Phone: (904) 363-8916

Fax: (904) 363-8917

March 10, 2023

Carol Brown, Associate District Manager
Trails Community Development District
2806 N. Fifth Street, Unit 403
St. Augustine, FL 32084

**PROJECT: Trails Community Development District
DAI Project No. 0906-252-10
SUBJECT: Consulting Engineer's Letter Report 2023**

Dear Ms. Brown:

In accordance with Section 9.21 of the Master Trust Indenture for the Trails Community Development District ("District"), Dunn & Associates, Inc., the District Engineer, has reviewed the portion of the Project (as defined in the Indenture) owned by the District and such portion appears to have been maintained in good repair, working order and condition. Some minor repair work is required as noted in our annual report memorandum.

We have reviewed the fiscal year 2021/2022 budget and it appears to be sufficient, in our opinion, to provide for operation and maintenance of the portion of the Project owned by the District.

In accordance with Section 9.14 of the Master Trust Indenture, Dunn & Associates, Inc. has reviewed the property schedule stating the current limits of insurance coverage and the policy appears to adequately cover the value of the District owned improvements.

Should you have any questions or comments related to the information provided in this report, please do not hesitate to contact our office.

Sincerely,

Dunn & Associates, Inc.

A handwritten signature in blue ink that reads "Vincent J. Dunn". The signature is written in a cursive style.

Vincent J. Dunn, P.E.
President

Tab 5

MINUTES OF MEETING

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

**TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The budget workshop of the Board of Supervisors of Trails Community Development District was held on **March 20, 2023, at 6:30 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present:

Terence Douglas	Board Supervisor, Chairman
Douglas Pope	Board Supervisor, Vice Chairman
Patty Acree	Board Supervisor, Assistant Secretary

Also present were:

Lesley Gallagher	District Manager, Rizzetta & Co., Inc.
Mark Insel	Director of Amenity Manager, Vesta Inc.
David Anderson	Operations Manager, Vesta Inc.

Audience members not present.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Gallagher called the meeting to order at 6:30 p.m.

SECOND ORDER OF BUSINESS

**BUDGET WORKSHOP FOR FISCAL
YEAR 2023/2024**

A. Discussion Regarding Proposed Budget for Fiscal Year 2023/2024

The draft proposed budget for fiscal year 2023-24 was reviewed. Ms. Gallagher noted that the reserve amount shown was based on the amount needed to achieve the reserve study recommended end of year balance for fiscal year 2023/24. It was noted that Supervisor Acree would also like a license to the Accounting Software at an additional cost to the District and that line 31 should be adjusted to reflect this. Multiple lines from the Field Operations Expenditures were adjusted slightly. Line 43 for Security was left the same as

46 was the Reserve amount for the presentation of the proposed budget for consideration by
47 the Board at the April 11th meeting.

48

49 **THIRD ORDER OF BUSINESS**

Adjournment

50

51 The workshop was adjourned at 8:48 p.m.

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

DRAFT



91
92
93
94
95
96
97
98
99
100

Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT

Tab 6

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · RIVERVIEW, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures Presented For Board Approval January 2023

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2023 through January 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$30,148.03**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2023 Through January 31, 2023

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
City of Jacksonville	100085	ARS221128382	Off Duty 10/22	\$ 22.00
City of Jacksonville	100092	ARS221230348	Off Duty 11/22	\$ 22.00
COMCAST	1172023	8495 74 140 0860321 01/23	Wireless Telephone 01/23	\$ 364.71
Constant Contact, Inc	1232023	1674291886 Autopay	Constant Contact Monthly Pmt 01/23	\$ 45.00
Dunn & Associates, Inc.	100088	22-697	Engineering Services 11/22	\$ 641.25
Dunn & Associates, Inc.	100094	22-632	Engineering Services 11/22	\$ 568.75
Florida Department of Revenue	100093	26-8018794549-5 Sales & Use Tax 12/22	Sales & Use Tax 12/22	\$ 20.93
Future Horizons, Inc.	100089	76547	Quarterly Fountain Maintenance 11/22	\$ 475.00
Future Horizons, Inc.	100095	76498	Aquatic Weed Control 12/22	\$ 951.82
Hidden Eyes, LLC/Envera	100096	723738	Video Monitoring, Service, & Maintenance 02/23	\$ 623.92
Innersync Studio, Ltd	100087	21017	Website & Compliance Services 01/23	\$ 384.38
JEA	1272023	715007480 6/11	Electric, Sewer, and Irrigation Services 12/22	\$ 3,423.80
Kutak Rock, LLP	100086	3156182	Legal Services 11/22	\$ 3,267.50
Republic Services	1062023	0687-001282183-EFT	Trash Removal 01/23-EFT	\$ 230.21
Rizzetta & Company, Inc.	100084	INV0000074694	District Management Fees 01/23	\$ 5,335.50
Rizzetta & Company, Inc.	100091	INV0000074894	Annual Dissemination Services 01/23	\$ 5,000.00
TheLedger News Chief/ CA Florida Holding	100097	5178735	Legal Advertising 11/10/22	\$ 497.76
Vesta Property Services, Inc.	100090	406206	Management Services 01/23	<u>\$ 8,273.50</u>
Report Total				<u><u>\$ 30,148.03</u></u>