

**RESOLUTION 2024-21**

**A RESOLUTION APPROVING THE DISTRICT'S PROPOSED BUDGET OF THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR 2024-25 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board, the District's proposed operating budgets for the forthcoming Fiscal Year 2024-25; and

**WHEREAS**, the Board of Supervisors has accepted said Proposed Budget and desires to set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT.**

1. The operating budgets proposed by the District Manager for Fiscal Year 2024-25 are hereby approved as listed below along with the proposed maintenance assessment rates based on the attached schedules:

<b>Recreation Amenities Division</b>	<b>\$ 89,560,537</b>
<b>General Fund</b>	<b>75,980,522</b>
<b>Department of Safety</b>	<b>42,637,967</b>
<b>Little Sumter Service Area</b>	<b>17,076,957</b>
<b>Village Center Service Area</b>	<b>11,351,657</b>
<b>Village of Spanish Springs</b>	<b>3,209,663</b>
<b>Rolling Acres</b>	<b>92,491</b>
<b>Road Maintenance</b>	<b>271,458</b>
<b>Community Standards</b>	<b>274,554</b>
<b>The Enrichment Academy</b>	<b>897,146</b>
<b>Health Self Insurance</b>	<b>7,654,764</b>

2. A public hearing on said approved Budget is hereby declared and set for the following date, hour and place:

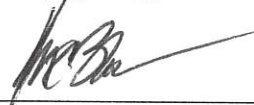
Date: September 11, 2024  
Time: 3:30 P.M.  
Place: Savannah Recreation Center  
1545 Buena Vista Blvd  
The Villages, Florida 32162

Adopted this 12th day of June, 2024.

VILLAGE CENTER COMMUNITY  
DEVELOPMENT DISTRICT



Kelly Flores, Chair



Kenneth C. Blocker, Secretary

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.421 RAD						
ESTIMATED REVENUES						
341.318 AMENITY FEES		47,334,865	48,808,956	48,808,956	24,528,711	50,114,093
341.901 VETERANS BRICK SALE		2,500	2,000	2,000	0	2,000
341.905 PROPERTY DAMAGE REIMBURSEMENTS		7,890	5,000	5,000	0	5,000
341.908 ELECTRIC REIMBURSEMENT		6,884	7,500	7,500	2,960	7,000
341.909 COPIES-PUBLIC/T-S		90	100	100	14	90
341.910 SALES TAX COLLECTION ALLOWANCE		879	1,080	1,080	478	1,080
341.911 LIEN FEES		2,610	1,000	1,000	1,593	2,700
341.915 RETURN CHECK FEES		48	0	0	0	0
341.917 INSURANCE REIMBURSEMENT		5,280	0	0	2,625	0
341.918 ACCESS CD FEE/NT-S		201,532	180,000	180,000	103,008	200,000
341.919 GATE REPAIR FEES		28,375	27,000	27,000	8,750	27,000
341.921 AMENITY LATE PENALTY FEE		80,321	75,000	75,000	35,181	80,000
341.922 COPIES-PUBLIC/T-L		21	0	0	8	0
341.924 ACCESS CD FEE/T-S		3,300	3,500	3,500	1,400	3,500
341.999 MISCELLANEOUS REVENUE		23,397	38,000	38,000	7,965	20,000
342.901 HOME/BUS WATCH/T-S		14,360	6,500	6,500	5,235	10,000
342.910 HOME BUS WATCH/T-L		981	600	600	136	1,000
342.911 HOME BUS WATCH/T-M		638	300	300	137	500
347.202 EXEC GOLF EXP REIMBURSEMENT		0	85,000	85,000	0	0
347.203 DAILY TRAIL/T-S		94,884	73,000	73,000	53,958	100,000
347.204 DAILY CART RNT/T-S		2,498	2,800	2,800	1,442	2,800
347.205 DAILY GRN FEE/T-S		80,128	60,000	60,000	51,964	80,000
347.208 ANNUAL TRAIL/T-S		897,914	979,982	979,982	528,411	1,000,000
347.215 LIFESTYLE-GEN/NT-S		33,857	6,100	6,100	15,547	30,000
347.216 LIFESTYLE-GLB/NT-S		54,490	18,500	18,500	35,788	50,000
347.220 LIFESTYLE-GEN/NT-L		4,962	2,500	2,500	495	2,500
347.221 LIFESTYLE-GEN/NT-M		1,073	1,500	1,500	679	1,500
347.229 LIFESTYLE-GLB/NT-L		20,957	15,000	15,000	18,771	23,000
347.230 LIFESTYLE-GLB/NT-M		622	500	500	0	500
347.231 LF MERCH-GLB/T-S		1,142	500	500	0	500
347.232 LF MERCH-GLB/T-L		387	0	0	0	0
347.236 ANNUAL TRAIL/T-L		20,441	8,000	8,000	11,979	15,000
347.237 ANNUAL TRAIL/T-M		16,925	4,000	4,000	9,511	15,000
347.240 DAILY TRAIL/T-L		67,300	59,000	59,000	41,772	60,000
347.241 DAILY TRAIL/T-M		64,551	53,000	53,000	36,957	60,000
347.242 DAILY CART RNT/T-L		2,757	2,900	2,900	1,966	2,900
347.243 DAILY CART RNT/T-M		2,559	1,900	1,900	1,880	2,500
347.244 DAILY GRN FEE/T-L		59,716	44,000	44,000	43,436	50,000
347.245 DAILY GRN FEE/T-M		63,813	47,000	47,000	41,159	50,000
347.297 MISC REC REV/T-M		0	0	0	60	0
347.298 MISC REC REV/T-L		333	500	500	217	500
347.299 MISC REC REV/T-S		1,110	2,500	2,500	780	2,000
354.001 DEED COMPLIANCE FINES		6,285	0	0	0	0
361.101 INT INCOME - CFB		65,985	10,800	10,800	62,279	15,000
361.102 INT INCOME - CASH EQUIV		1,299,670	978,400	978,400	880,326	1,500,000
361.103 INT INCOME - USB		337,123	140,400	140,400	141,269	220,000
361.306 FLGIT-UNREALIZED GAIN/LOSS		484,990	0	0	407,455	0
361.307 LTP UNREALIZED GAIN/LOSS		586,633	0	0	399,348	0
361.309 FLFIT-UNREALIZED GAIN/LOSS		(24,520)	0	0	47,663	0
361.407 LTP REALIZED GAIN/LOSS		170,038	250,000	250,000	698,666	700,000
361.409 FLFIT-REALIZED GAIN/LOSS		536,613	500,000	500,000	339,506	550,000

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.421 RAD						
ESTIMATED REVENUES						
362.002	ATM LEASE/T-S	8,248	8,899	8,899	8,506	9,000
362.005	POLO CLUB LEASE (T)	0	7,488	7,488	0	7,489
362.006	VENDING MACHINES	2,207	2,000	2,000	678	2,000
362.008	RV FEES	198,702	212,000	212,000	117,693	212,000
362.009	RM RENTALS/T-L	35,280	30,000	30,000	18,982	30,000
362.010	RM RENTALS/T-S	239,315	150,000	150,000	155,421	200,000
362.011	RM RENTALS/T-M	21,150	8,000	8,000	8,359	15,000
362.012	RENTS & LEASES/T-S	1,681	1,531	1,531	787	1,600
362.015	RM RENTALS/NT-L	800	700	700	5,228	5,000
362.016	RM RENTALS/NT-S	1,165	5,000	5,000	250	2,000
362.017	RM RENTALS/NT-M	1,055	1,000	1,000	485	1,000
362.018	RV LATE PENALTY FEE	121	150	150	50	150
362.020	ATM LEASE/T-L	4,582	4,406	4,406	4,726	5,000
362.021	ATM LEASE/T-M	5,498	5,287	5,287	5,671	6,000
362.024	RM EQUIP/T-L	0	100	100	0	0
362.025	RM EQUIP/T-S	0	500	500	0	0
362.026	RM EQUIP/T-M	0	100	100	0	0
365.001	SALES OF SURPLUS MATERIAL & SC	132	0	0	767	0
669.901	(ADD)/USE-WORKING CAPITAL	0	15,131,675	16,346,392	0	24,354,740
669.903	(ADD)/USE-GENERAL R&R	0	8,759,417	8,989,417	0	9,701,895
TOTAL ESTIMATED REVENUES		53,189,143	76,832,571	78,277,288	28,899,088	89,560,537
APPROPRIATIONS						
311	ADMINISTRATIVE SVCS	1,379,081	1,349,692	1,349,692	674,848	1,366,227
311	COMMUNITY WATCH SVCS	2,447,647	3,211,168	3,211,168	1,605,586	3,773,853
311	CUSTOMER SERVICE	668,650	620,635	617,265	310,321	765,463
311	GOLF MAINT	0	327,928	327,928	163,966	364,231
311	GOLF OPERATIONS	0	1,719,458	1,719,458	859,730	1,546,650
311	PROPERTY MGMT SVCS	1,235,194	1,230,186	1,230,186	615,096	1,230,186
311	RECREATION SERVICES	4,047,013	4,492,717	4,492,717	2,246,359	4,810,486
312	ENGINEERING SERVICES	112,336	246,000	192,178	34,924	272,931
313	LEGAL SERVICES	78,228	50,000	50,000	57,515	60,000
316	DEED COMPLIANCE SVCS	66,015	69,854	69,854	34,928	21,001
319	OTHER PROFESSIONAL SVCS	42,713	98,553	98,553	13,521	61,664
321	ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000
322	AUDITING SERVICES	18,675	21,535	24,905	13,123	25,473
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620
341	JANITORIAL SVCS	1,107,247	1,174,767	1,174,767	473,716	1,262,462
343	SYSTEMS MGMT SUPPORT	483,917	14,496	94,415	73,731	99,609
345	DEPT OF SAFETY	1,087,067	1,090,192	1,090,192	545,129	1,091,661
347	GOLF MGMT SVCS	1,584,216	0	0	0	0
349	MISC CONTRACTUAL SVCS	0	78,965	0	0	0
401	TRAVEL & PER DIEM	0	0	0	0	1,100
411	TELEPHONE	23,310	8,000	8,000	10,808	0
412	POSTAGE	0	200	200	0	100
413	CABLE	65,883	26,476	26,476	35,367	69,100
431	ELECTRICITY	1,154,272	1,176,506	1,176,506	426,795	1,353,252
432	NATURAL GAS	171,466	250,513	250,513	125,409	233,649
433	WATER & SEWER	132,459	133,010	133,010	72,845	153,211
434	IRRIGATION WATER	215,747	236,445	236,145	110,603	233,174
436	SOLID WASTE	142,378	105,807	105,807	102,763	158,766

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.421 RAD						
APPROPRIATIONS						
442	EQUIPMENT RENTAL	17,625	3,820	3,820	2,919	2,500
443	VEHICLE RENTAL	37,079	67,645	67,645	23,527	0
444	STORAGE UNIT RENTAL	10,401	10,880	10,880	6,359	19,205
451	CASUALTY & LIABILITY INSUR	1,066,250	1,115,119	1,115,119	730,240	1,473,779
452	INSURANCE DEDUCTIBLE PYMTS	19,102	0	0	6,462	0
461	EQUIPMENT MAINTENANCE	18,592	30,580	61,240	5,320	100,045
462	BUILDING/STRUCTURE MAINT	3,362,534	4,294,045	4,212,587	1,137,096	5,801,536
463	LANDSCAPE MAINT-RECURRING	1,953,938	2,436,862	2,426,909	756,051	2,445,144
464	LANDSCAPE MAINT-NON RECURRING	585,458	789,230	786,865	170,455	731,300
465	VEHICLE REPAIR & MAINT	3,218	3,322	3,322	250	0
466	POOL MAINTENANCE	631,218	720,937	720,937	300,390	825,937
467	GATE MAINTENANCE	509,889	190,387	580,355	273,914	197,751
468	IRRIGATION REPAIR	146,044	263,817	234,135	59,466	291,873
469	OTHER MAINTENANCE	3,675,190	4,124,241	4,124,241	1,733,588	4,687,219
471	PRINTING & BINDING	859	2,500	2,500	0	500
484	LIFESTYLE EVENTS-GENERAL	15,417	56,000	56,000	5,280	56,000
491	BANK CHARGES	30,473	105,000	105,000	32,606	75,000
492	MAINT & BOND ASSESSMENTS	76,728	0	0	72,752	0
493	PERMITS & LICENSES	6,017	7,804	7,804	317	9,994
494	OVERAGE & SHORTAGE	(17,452)	0	0	778	0
497	LEGAL ADVERTISING	8,166	3,950	3,950	1,505	4,000
499	MISC CURRENT CHARGES	1,420	2,000	2,000	800	2,000
511	OFFICE SUPPLIES	14,650	17,250	17,250	4,374	17,250
521	GASOLINE/DIESEL	6,398	5,720	5,720	2,958	6,765
522	OPERATING SUPPLIES	109,423	167,750	166,796	40,404	182,928
523	RECREATION SUPPLIES	68,293	110,467	110,467	28,267	110,467
524	NON CAPITAL FF&E	314,951	587,018	628,761	133,595	945,067
525	NON CAPITAL HARDWARE/SOFTWARE	59,241	0	0	44,769	0
529	OPERATING SUPPLIES OTHER	1,781	2,000	2,000	941	2,000
591	DEPRECIATION EXPENSE	3,367,175	0	0	0	0
622	BUILDINGS	215,144	24,701,722	25,054,099	160,347	25,109,361
633	INFRASTRUCTURE	1,856,789	3,540,395	4,338,506	419,018	3,522,534
642	CAPITAL FF&E	10,637	517,300	638,664	43,045	1,070,000
710	PRINCIPAL	6,280,000	6,555,000	6,555,000	6,555,000	6,840,000
721	INTEREST EXP - SR DEBT	5,481,075	5,344,861	5,344,861	2,604,325	5,066,513
911	TRANS TO GENERAL R&R	3,200,000	3,200,000	3,200,000	1,600,004	11,000,000
991	SETTLEMENT PROJECTS	86,956	0	0	0	0
TOTAL APPROPRIATIONS		49,503,813	76,832,571	78,277,288	25,572,825	89,560,537
NET OF REVENUES/APPROPRIATIONS - FUND 20.421		3,683,330	0	0	3,326,263	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.001 GENERAL FUND						
ESTIMATED REVENUES						
331.901	FED FEMA CLAIM REIM	52,119	0	0	0	0
338.001	MGMT FEES FROM D1	172,593	153,283	153,283	77,283	126,966
338.002	MGMT FEES FROM D2	184,300	165,398	165,398	82,255	159,491
338.003	MGMT FEES FROM D3	200,031	168,112	168,112	83,475	161,108
338.004	MGMT FEES FROM D4	273,084	289,036	289,036	131,390	262,772
338.005	MGMT FEES FROM D5	264,970	314,504	314,504	156,586	313,162
338.006	MGMT FEES FROM D6	276,436	341,771	341,771	168,700	337,396
338.007	MGMT FEES FROM D7	219,665	248,108	248,108	122,871	245,739
338.008	MGMT FEES FROM D8	240,028	276,498	276,498	136,954	273,898
338.009	MGMT FEES FROM D9	244,628	289,432	289,432	143,870	287,738
338.010	MGMT FEES FROM D10	274,466	314,457	314,457	156,767	313,529
338.011	MGMT FEES FROM LSL	175,782	197,950	197,950	95,528	191,048
338.016	MGMT FEES FROM RA	15,259	11,936	11,936	6,186	12,366
338.017	MGMT FEES FROM VOSS	158,599	171,288	171,288	83,518	167,032
338.018	MGMT FEES FROM BROWNWOOD	207,448	151,860	151,860	34,512	69,018
338.019	MGMT FEES FROM LSSA	491,544	596,784	596,784	294,860	554,427
338.020	MGMT FEES FROM VCSCA	409,022	504,720	504,720	247,669	412,764
338.021	MGMT FEES FROM NSU	846,640	1,022,011	1,022,011	511,021	944,633
338.023	MGMT FEES FROM ROAD MAINT	10,065	1,737	1,737	911	1,811
338.024	MGMT FEES FROM SAFETY	634,096	1,667,591	1,667,591	592,372	1,864,048
338.041	MGMT FEES FROM SL FITNESS	680,628	796,887	796,887	385,264	890,307
338.042	MGMT FEES FROM CS	109,696	107,860	107,860	0	0
338.043	ADM FEES FROM RAD	1,379,081	1,349,463	1,349,463	674,848	1,366,227
338.044	CW FEES FROM RAD	2,447,647	3,592,144	3,592,144	1,605,586	3,773,853
338.045	PROP MGMT FROM RAD	1,235,194	1,230,186	1,230,186	615,096	1,230,186
338.046	REC FEES FROM RAD	4,047,013	6,599,179	6,599,179	3,270,055	6,721,367
338.047	ADM FEES FROM SLAD	2,001,349	2,180,477	2,180,477	1,090,241	2,180,477
338.048	CW FEES FROM SLAD	4,219,750	5,947,666	5,947,666	2,752,431	5,875,792
338.049	PROP MGMT FROM SLAD	1,735,686	1,980,492	1,980,492	990,246	1,980,492
338.050	RECREATION FEES FROM SLAD	7,909,317	12,182,670	12,182,670	6,014,103	13,336,163
338.051	MGMT FEES FROM SSF	302,590	532,146	532,146	266,082	614,490
338.053	MGMT FEES FROM D11	158,652	151,514	151,514	75,453	146,459
338.055	MGMT FEES-D12	255,072	331,215	331,215	165,098	330,188
338.103	MGMT FEES FROM TEA	72,143	88,287	88,287	45,370	94,742
338.106	MGMT FEES FROM D13	253,849	336,429	336,429	168,751	337,495
338.108	MGMT FEES FROM CSU	542,434	701,333	701,333	350,669	638,148
338.114	CUSTOMER SVC FROM RAD	668,650	567,283	567,283	310,321	765,463
338.115	CUSTOMER SVC FROM SLAD	1,138,512	965,914	965,914	528,758	1,305,226
338.116	MGMT FEES FROM SSU	166,616	546,257	546,257	273,137	669,151
338.117	MGMT FEES FROM D14	121,758	112,868	112,868	60,105	202,936
338.118	MGMT FEES FROM MIDDLETON	69,930	21,783	21,783	58,872	262,492
338.124	MGMT FEES FROM COLEMAN	0	0	0	1,316	841
338.125	MGMT FEES FROM D15	0	0	0	57,209	392,666
341.301	ADMIN FEES FROM DEVELOPER	163,242	700,426	700,426	245,816	1,259,548
341.302	REC FEES FROM DEV	2,941,928	14,452,977	4,168,624	1,941,080	5,015,601
341.304	GOLF MGMT FEES FROM DEVELOPER	0	0	10,284,353	5,082,406	11,832,738
341.312	ADM FEES FROM FWCA	16,918	0	0	0	0
341.313	ADM FEE FR TRI-COUNTY SNTN	35,528	78,809	78,809	25,404	188,916
341.317	CW FROM DEVELOPER	1,574,002	2,814,756	2,814,756	1,255,113	3,125,422
341.319	ADM SVC FEE FR SEWCA	48,457	0	0	0	0
341.909	COPIES-PUBLIC/7-5	5	0	0	0	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.001 GENERAL FUND						
ESTIMATED REVENUES						
341.916	VILLAGE MAPS/T-S	350	0	0	0	0
341.917	INSURANCE REIMBURSEMENT	5,999	0	0	5,198	0
341.999	MISCELLANEOUS REVENUE	715,677	80,000	80,000	27,526	80,000
361.101	INT INCOME - CFB	52,065	30,800	30,800	49,350	83,000
361.102	INT INCOME - CASH EQUIV	911,900	900,000	900,000	539,910	1,000,000
361.307	LTP UNREALIZED GAIN/LOSS	207,426	500,000	500,000	141,207	500,000
361.309	FLPT-UNREALIZED GAIN/LOSS	0	0	0	621	0
361.407	LTP REALIZED GAIN/LOSS	60,124	100,000	100,000	247,044	250,000
361.409	FLPT-REALIZED GAIN/LOSS	0	0	0	15,699	50,000
364.001	DISPOSITION OF FIXED ASSETS	47,360	0	0	630	0
365.001	SALES OF SURPLUS MATERIAL & SC	1,708	0	0	2,231	0
366.001	CONTRIBUTIONS FROM DEVELOPER	42,935	0	0	0	0
366.010	DONATIONS - OTHER	68,450	0	0	23,425	0
669.901	(ADD)/USE-WORKING CAPITAL	0	2,184,572	3,036,052	0	2,781,190
TOTAL ESTIMATED REVENUES		41,761,416	69,050,869	69,902,349	32,488,399	75,980,522
APPROPRIATIONS						
121	REGULAR SALARY & WAGES	24,229,755	43,300,185	43,210,185	19,495,301	46,048,233
141	OVERTIME	199,366	360,560	360,560	772,050	814,144
152	SPECIAL PAY - CELL PHONES	5,425	0	0	0	0
211	SOCIAL SECURITY TAXES	773,601	1,209,096	1,209,096	514,836	1,500,890
212	MEDICARE TAXES	343,752	652,068	652,068	288,382	714,571
221	RETIREMENT CONTR-EMPLOYER	937,373	1,370,107	1,370,107	654,519	1,614,893
222	RETIREMENT CONTR-EMPLOYER MATCH	216,761	546,402	546,402	148,479	648,146
231	HEALTH & LIFE INSURANCE	3,525,669	5,132,837	5,132,837	1,929,809	5,586,696
232	HSA - EMPLOYER PORTION	0	0	124,000	20,978	124,000
241	WORKER'S COMPENSATION	464,168	1,840,563	1,840,563	637,391	1,441,558
251	UNEMPLOYMENT COMPENSATION	3,049	5,412	5,412	1,323	5,847
312	ENGINEERING SERVICES	1,782	6,000	6,000	1,434	5,800
313	LEGAL SERVICES	31,955	15,750	104,750	50,934	121,356
318	TECHNOLOGY SERVICES	0	720	720	0	0
319	OTHER PROFESSIONAL SVCS	71,880	289,792	296,807	18,138	170,691
325	SURPLUS REFUND	168,535	0	0	0	0
341	JANITORIAL SVCS	175,057	199,783	199,783	93,337	216,612
342	HEALTH SERVICES	13,445	40,000	60,000	1,045	40,000
343	SYSTEMS MGMT SUPPORT	1,434,983	3,572,091	3,776,091	1,633,891	5,041,418
344	PAYROLL SERVICES	235,821	253,200	253,200	224,579	500,000
349	MISC CONTRACTUAL SVCS	127,755	119,555	119,555	39,642	122,836
401	TRAVEL & PER DIEM	29,195	109,270	109,270	15,613	157,616
411	TELEPHONE	96,687	360,321	360,321	125,966	304,154
412	POSTAGE	302,578	334,060	334,060	127,325	342,181
413	CABLE	5,280	3,699	5,899	2,387	6,660
431	ELECTRICITY	63,925	70,649	70,649	24,448	69,099
432	NATURAL GAS	646	840	840	292	840
433	WATER & SEWER	4,832	6,093	6,093	2,586	5,562
436	SOLID WASTE	11,571	14,451	14,451	5,558	14,463
437	CHILLED WATER	58,160	59,871	59,871	13,182	62,636
441	OFFICE LEASES	1,292,418	1,345,724	1,345,724	799,053	2,742,860
442	EQUIPMENT RENTAL	64,012	125,737	125,737	67,104	158,699
443	VEHICLE RENTAL	465,769	916,720	916,720	291,652	1,799,368
444	STORAGE UNIT RENTAL	3,158	3,120	3,120	1,220	3,120

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.001 GENERAL FUND						
APPROPRIATIONS						
451	CASUALTY & LIABILITY INSUR	0	1,840	1,840	0	4,712
461	EQUIPMENT MAINTENANCE	5,813	35,000	38,000	8,389	41,200
462	BUILDING/STRUCTURE MAINT	55,397	147,075	144,275	68,680	105,809
463	LANDSCAPE MAINT-RECURRING	6,443	17,400	17,400	1,450	0
464	LANDSCAPE MAINT-NON RECURRING	1,319,444	0	0	(12,214)	0
465	VEHICLE REPAIR & MAINT	59,389	97,534	97,534	33,030	242,603
467	GATE MAINTENANCE	0	0	0	102	0
469	OTHER MAINTENANCE	73,384	37,419	32,919	5,560	142,000
471	PRINTING & BINDING	974,412	1,051,950	1,046,030	462,903	1,070,663
472	ID/GATE CARDS	39,539	107,730	291,582	39,567	363,475
482	VOLUNTEER RECOGNITION	80,858	99,000	99,000	14,423	125,000
483	COMMUNITY RELATIONS	21,848	20,000	20,000	5,991	21,070
484	LIFESTYLE EVENTS-GENERAL	0	0	0	88	0
486	LIFESTYLE EVENTS-GLOBAL	219,164	293,350	293,350	95,160	301,650
491	BANK CHARGES	249,764	253,000	253,000	130,000	350,000
493	PERMITS & LICENSES	500	1,050	1,050	0	1,300
494	OVERAGE & SHORTAGE	5	0	0	0	0
497	LEGAL ADVERTISING	3,911	2,300	2,405	982	1,000
499	MISC CURRENT CHARGES	47,612	1,500	1,500	2,730	4,550
511	OFFICE SUPPLIES	59,159	66,865	66,665	28,262	86,347
521	GASOLINE/DIESEL	235,281	192,581	192,581	119,738	345,364
522	OPERATING SUPPLIES	253,792	542,172	543,226	169,899	761,733
523	RECREATION SUPPLIES	25,904	24,240	24,240	11,490	30,000
524	NON CAPITAL FF&E	297,242	219,032	219,177	26,495	272,180
525	NON CAPITAL HARDWARE/SOFTWARE	295,567	634,575	667,565	149,568	838,930
529	OPERATING SUPPLIES OTHER	538	1,700	1,700	0	2,700
541	BOOKS & PUBLICATIONS	3,292	3,580	3,580	2,140	6,780
542	TRAINING & EDUCATION	87,536	210,819	210,819	17,918	247,442
543	PROFESSIONAL DUES	26,966	86,361	86,161	20,205	60,098
544	REGISTRATION FEES	9,945	20,420	20,420	1,319	20,310
545	TUITION ASSISTANCE	7,685	41,000	41,000	8,388	36,000
622	BUILDINGS	217,449	2,245,100	2,245,100	2,456	0
623	LEASEHOLD IMPROVEMENTS	127,218	0	0	0	0
633	INFRASTRUCTURE	6,758	0	88,242	22,524	0
641	VEHICLES	28,474	33,000	33,000	(354)	77,700
642	CAPITAL FF&E	154,318	298,600	497,996	119,967	34,957
TOTAL APPROPRIATIONS		40,352,970	69,050,869	69,902,349	29,559,310	75,980,522
NET OF REVENUES/APPROPRIATIONS - FUND 20.001		1,408,446	0	0	2,929,089	0



FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.124 SRF FIRE SAFETY						
ESTIMATED REVENUES						
325.212	FIRE ASSESS - LAKE RESIDENTIAL	1,820,138	2,196,703	2,196,703	2,184,399	2,385,897
329.100	INSPECTION FEE	0	0	0	14,732	0
331.201	CERT HOMELAND SECURITY 2010-SS	2,302,585	0	0	285,080	0
334.901	ST FEMA CLAIM REIM	207,415	0	0	0	0
335.211	FIREFIGHTER SUPPLEMENTAL COMP	48,079	40,000	40,000	0	40,000
338.033	SAFETY FEES FROM RAD (CURRENT)	1,087,067	1,090,192	1,090,192	545,129	1,091,661
338.034	SAFETY FEES FROM SLAD (CURRENT)	1,827,722	1,827,432	1,827,432	913,883	1,827,775
338.035	SAFETY FEES FROM SLAD (FUTURE)	724,938	673,102	673,102	411,166	750,214
338.036	SUMTER CO FIRE ASSESS REV SHAR	0	0	0	0	23,812,290
338.039	SUMTER CO MEDICAL ASSESS REV S	0	0	0	0	11,943,934
338.105	SUMTER CO FIRE SERVICES	17,582,980	19,961,949	19,961,949	12,802,311	0
339.201	FIRE PROTECT-FRUITLAND PARK	399,558	419,536	419,536	205,715	423,762
341.908	ELECTRIC REIMBURSEMENT	7,116	0	0	4,651	0
341.917	INSURANCE REIMBURSEMENT	31,396	0	0	33,113	0
341.999	MISCELLANEOUS REVENUE	71,691	90,000	90,000	29,346	90,000
342.401	CPR CLASS FEES	6,870	7,500	7,500	3,745	7,500
342.602	VPSD TRANSPORT REVENUE	8,130,757	8,451,520	8,451,520	4,843,852	9,125,000
361.101	INT INCOME - CFB	90,671	40,000	40,000	73,716	140,000
361.102	INT INCOME - CASH EQUIV	584,981	500,000	500,000	333,676	500,000
361.306	FLGIT-UNREALIZED GAIN/LOSS	34,386	0	0	28,845	0
361.307	LTP UNREALIZED GAIN/LOSS	157,516	0	0	107,243	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(2,015)	0	0	3,948	0
361.407	LTP REALIZED GAIN/LOSS	45,660	70,000	70,000	187,624	90,000
361.409	FLFIT-REALIZED GAIN/LOSS	44,090	30,000	30,000	28,693	45,000
364.001	DISPOSITION OF FIXED ASSETS	141,916	0	0	0	0
365.001	SALES OF SURPLUS MATERIAL & SC	7,716	0	0	0	0
366.005	DONATION - EE APPRECIATION	10,945	0	0	8,933	0
SETTLEMENT - CONTRACTS		0	765,613	765,613	765,613	0
669.901	(ADD)/USE-WORKING CAPITAL	0	(303,139)	7,005,330	0	(9,635,066)
669.911	(ADD)/USE-VEH/EQP R.R.	0	1,102,000	1,102,000	0	0
	TOTAL ESTIMATED REVENUES	35,364,178	36,196,795	44,270,877	23,815,413	42,637,967
APPROPRIATIONS						
121	REGULAR SALARY & WAGES	11,189,897	12,792,443	12,792,443	6,116,373	14,783,951
141	OVERTIME	2,823,865	2,705,439	2,705,439	1,083,627	2,691,956
152	SPECIAL PAY - CELL PHONES	540	0	0	0	0
211	SOCIAL SECURITY TAXES	829,309	793,229	793,229	442,486	1,081,693
212	MEDICARE TAXES	194,098	185,588	185,588	99,929	253,513
221	RETIREMENT CONTR-EMPLOYER	2,411,117	2,403,106	2,403,106	1,393,034	2,949,065
222	RETIREMENT CONTR-EMPLOYER MATCH	289,179	383,883	383,883	150,656	523,461
231	HEALTH & LIFE INSURANCE	2,743,323	3,383,798	3,363,008	1,443,831	4,208,678
232	HSA - EMPLOYER PORTION	0	0	6,255	9,200	0
235	FF CANCER BENEFIT	10,442	14,696	29,231	29,050	27,502
241	WORKER'S COMPENSATION	457,423	773,251	773,251	267,343	695,606
311	MANAGEMENT FEES	634,096	1,184,740	1,184,740	592,372	1,864,048
312	ENGINEERING SERVICES	8,185	13,440	13,440	3,160	13,440
313	LEGAL SERVICES	11,818	20,000	20,000	21,108	20,000
314	TAX COLLECTOR FEES	20,820	42,867	42,867	21,782	32,520
319	OTHER PROFESSIONAL SVCS	224,280	585,013	585,013	270,656	627,062
322	AUDITING SERVICES	10,304	11,600	11,770	9,461	12,947
341	JANITORIAL SVCS	7,707	26,000	26,000	4,596	27,300

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.124 SRF FIRE SAFETY						
APPROPRIATIONS						
342	HEALTH SERVICES	129,862	241,645	241,475	4,004	240,000
343	SYSTEMS MGMT SUPPORT	331,246	192,369	210,399	80,924	191
344	PAYROLL SERVICES	28,009	39,871	39,871	14,080	79,664
349	MISC CONTRACTUAL SVCS	272,990	631,136	631,136	238,293	769,454
401	TRAVEL & PER DIEM	15,790	44,400	44,900	2,572	45,940
411	TELEPHONE	87,886	2,000	2,000	0	2,000
412	POSTAGE	1,522	2,040	2,040	427	2,340
413	CABLE	4,679	3,390	4,390	2,135	6,805
431	ELECTRICITY	144,175	179,345	184,645	50,954	221,545
432	NATURAL GAS	10,162	17,140	17,760	7,171	19,900
433	WATER & SEWER	24,159	39,550	40,550	14,802	41,750
434	IRRIGATION WATER	15,764	21,509	21,509	7,563	29,400
436	SOLID WASTE	12,950	24,310	24,310	6,128	23,790
441	OFFICE LEASES	623,443	631,183	631,183	274,590	957,359
442	EQUIPMENT RENTAL	58,837	5,400	5,400	2,189	0
443	VEHICLE RENTAL	45,964	83,952	83,952	31,192	878,765
451	CASUALTY & LIABILITY INSUR	193,148	382,583	382,583	127,792	413,691
461	EQUIPMENT MAINTENANCE	74,625	240,170	210,170	67,238	182,900
462	BUILDING/STRUCTURE MAINT	235,951	387,036	403,210	235,276	514,541
463	LANDSCAPE MAINT-RECURRING	70,712	78,679	78,679	32,570	103,405
464	LANDSCAPE MAINT-NON RECURRING	19,631	24,350	23,350	6,000	40,800
465	VEHICLE REPAIR & MAINT	29,706	33,700	35,700	8,045	22,200
468	IRRIGATION REPAIR	3,082	6,900	7,900	1,226	4,823
469	OTHER MAINTENANCE	8,207	10,500	10,500	0	27,245
471	PRINTING & BINDING	135	0	0	0	0
491	BANK CHARGES	16,758	53,420	35,420	9,084	57,412
493	PERMITS & LICENSES	8,510	37,495	37,530	915	40,690
511	OFFICE SUPPLIES	22,306	17,950	17,950	3,435	21,850
521	GASOLINE/DIESEL	318,595	507,610	480,075	121,684	524,141
522	OPERATING SUPPLIES	780,521	1,609,048	1,766,778	474,791	1,619,075
524	NON CAPITAL FF&E	470,243	857,037	989,057	311,382	615,139
525	NON CAPITAL HARDWARE/SOFTWARE	118,169	120,870	128,837	17,452	0
529	OPERATING SUPPLIES OTHER	55,018	66,635	66,635	22,334	80,250
541	BOOKS & PUBLICATIONS	10,207	30,450	30,450	1,651	19,170
542	TRAINING & EDUCATION	59,204	157,685	157,685	19,886	143,610
543	PROFESSIONAL DUES	3,130	6,050	6,050	1,854	8,375
545	TUITION ASSISTANCE	40,600	153,245	153,245	40,001	210,245
622	BUILDINGS	687,865	25,000	4,204,237	598,995	82,500
623	LEASEHOLD IMPROVEMENTS	324,403	1,111,319	2,154,562	319,479	280,000
633	INFRASTRUCTURE	132,250	0	853,569	130,237	120,960
641	VEHICLES	2,323,530	1,803,618	2,712,315	2,076,275	350,000
642	CAPITAL FF&E	761,354	997,112	1,819,607	584,926	353,650
911	TRANS TO GENERAL R&R	0	0	0	0	3,669,650
TOTAL APPROPRIATIONS		30,441,701	36,196,795	44,270,877	17,908,216	42,637,967
NET OF REVENUES/APPROPRIATIONS - FUND 20.124		4,922,477	0	0	5,907,197	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.422 LSSA						
ESTIMATED REVENUES						
324.221	IMPACT FEES-COMMERCIAL WATER	0	0	0	1,170	0
341.911	LIEN FEES	100	0	0	40	0
341.999	MISCELLANEOUS REVENUE	575	5,000	5,000	154	1,000
343.601	WATER FEES - RESIDENTIAL	5,362,896	5,198,852	5,198,852	2,501,266	5,615,000
343.602	WATER FEES - COMMERCIAL	496,957	437,486	437,486	250,067	473,000
343.603	SEWER FEES - RESIDENTIAL	5,504,115	5,382,341	5,382,341	2,797,399	5,813,000
343.604	SEWER FEES - COMMERCIAL	672,199	597,220	597,220	346,235	645,000
343.605	WATER IMPACT FEES	39,207	0	0	0	0
343.606	SEWER IMPACT FEES	19,470	0	0	0	0
343.607	METER IMPACT FEES	914	3,000	3,000	0	0
343.609	RECONNECT FEES	16,869	10,000	10,000	10,627	14,000
343.610	FIRE PROTECTION WATER	41,140	40,000	40,000	21,949	40,000
343.611	METERED IRRIGATION WATER	638,863	595,000	595,000	272,264	642,600
343.613	RETURNED CHECK FEES (\$25)	8,741	8,000	8,000	3,678	8,000
343.615	OTHER MISC WATER & SEWER	33,041	40,000	40,000	8,281	30,000
343.616	UTILITY LATE PENALTY FEE	19,086	18,000	18,000	8,184	20,000
361.101	INT INCOME - CFB	30,402	24,100	24,100	15,383	40,000
361.102	INT INCOME - CASH EQUIV	769,565	524,200	524,200	464,954	900,000
361.103	INT INCOME - USB	146,247	49,500	49,500	51,277	70,000
361.306	FLGT-UNREALIZED GAIN/LOSS	127,816	0	0	107,230	0
361.307	LTP UNREALIZED GAIN/LOSS	228,417	0	0	155,500	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(5,739)	0	0	11,237	0
361.407	LTP REALIZED GAIN/LOSS	66,209	0	0	272,050	0
361.409	FLFIT-REALIZED GAIN/LOSS	125,615	0	0	81,495	0
365.001	SALES OF SURPLUS MATERIAL & SC	37,398	6,000	6,000	43,072	7,000
669.901	(ADD)/USE-WORKING CAPITAL	0	1,899,210	5,919,356	0	2,758,357
TOTAL ESTIMATED REVENUES		14,380,103	14,837,909	18,858,055	7,423,512	17,076,957
APPROPRIATIONS						
311	ADMINISTRATIVE SVCS	0	232,826	232,826	116,414	208,934
311	MANAGEMENT FEES	491,544	83,102	83,102	41,552	87,093
311	UTILITY BILLING	0	273,778	273,778	136,894	258,400
312	ENGINEERING SERVICES	503,014	577,500	590,457	230,892	718,600
313	LEGAL SERVICES	97,563	108,000	108,000	47,163	108,000
319	OTHER PROFESSIONAL SVCS	30,999	20,055	20,055	2,034	15,274
321	ACCOUNTING SERVICES	1,000	1,000	1,000	0	1,000
322	AUDITING SERVICES	8,236	5,195	5,195	0	4,919
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620
343	SYSTEMS MGMT SUPPORT	99,233	55,389	55,389	22,299	61,104
349	MISC CONTRACTUAL SVCS	2,220,143	2,419,351	2,413,051	1,156,256	2,515,000
411	TELEPHONE	993	960	960	138	1,560
412	POSTAGE	0	100	100	0	0
414	INTERNET	0	0	6,300	1,888	7,200
431	ELECTRICITY	681,966	600,000	745,000	278,178	755,000
433	WATER & SEWER	355	500	500	20	500
442	EQUIPMENT RENTAL	2,803	15,000	15,000	3,553	7,500
451	CASUALTY & LIABILITY INSUR	47,516	67,094	75,094	36,512	82,228
462	BUILDING/STRUCTURE MAINT	173,203	744,590	767,965	325,292	738,939
463	LANDSCAPE MAINT-RECURRING	12,709	13,062	13,062	4,485	13,460
464	LANDSCAPE MAINT-NON RECURRING	0	2,500	2,500	0	2,500
465	VEHICLE REPAIR & MAINT	60	0	0	0	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.422 LSSA						
APPROPRIATIONS						
471	PRINTING & BINDING	1,650	2,000	2,000	0	2,000
493	PERMITS & LICENSES	6,525	8,925	8,925	0	13,000
497	LEGAL ADVERTISING	0	500	500	0	500
499	MISC CURRENT CHARGES	0	800	1,800	977	800
522	OPERATING SUPPLIES	582	0	0	226	0
525	NON CAPITAL HARDWARE/SOFTWARE	1,309	5,000	5,000	0	5,000
526	METER SUPPLIES	109,419	160,000	160,000	22,575	160,000
529	OPERATING SUPPLIES OTHER	235,139	245,000	245,000	112,072	265,000
591	DEPRECIATION EXPENSE	1,579,329	0	0	0	0
622	BUILDINGS	23,483	0	404,548	14,548	0
633	INFRASTRUCTURE	1,094,932	3,038,020	6,463,286	473,855	4,885,386
642	CAPITAL FF&E	4,640	0	0	0	0
710	PRINCIPAL	2,595,000	2,700,000	2,700,000	2,700,000	2,815,000
721	INTEREST EXP - SR DEBT	2,505,148	2,449,042	2,449,042	1,196,470	2,334,440
911	TRANS TO GENERAL R&R	1,000,000	1,000,000	1,000,000	500,002	1,000,000
	TOTAL APPROPRIATIONS	13,537,113	14,837,909	18,858,055	7,432,915	17,076,957
	NET OF REVENUES/APPROPRIATIONS - FUND 20.422	842,990	0	0	(9,403)	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20-423 VCSA						
ESTIMATED REVENUES						
341.911	LIEN FEES	160	0	0	80	0
341.999	MISCELLANEOUS REVENUE	706	2,000	2,000	799	2,000
343.601	WATER FEES - RESIDENTIAL	2,787,819	2,806,450	2,806,450	1,304,909	3,031,000
343.602	WATER FEES - COMMERCIAL	272,512	273,163	273,163	151,367	295,000
343.603	SEWER FEES - RESIDENTIAL	4,042,623	3,874,500	3,874,500	2,090,169	4,185,000
343.604	SEWER FEES - COMMERCIAL	350,672	376,175	376,175	190,200	406,000
343.605	WATER IMPACT FEES	4,564	0	0	0	0
343.606	SEWER IMPACT FEES	6,469	0	0	0	0
343.607	METER IMPACT FEES	365	0	0	0	0
343.609	RECONNECT FEES	13,757	11,000	11,000	11,000	12,000
343.610	FIRE PROTECTION WATER	22,436	22,000	22,000	11,878	23,000
343.611	METERED IRRIGATION WATER	472,089	405,000	405,000	201,508	438,000
343.613	RETURNED CHECK FEES (\$25)	6,311	6,000	6,000	3,280	7,000
343.615	OTHER MISC WATER & SEWER	77,838	30,000	30,000	11,902	30,000
343.616	UTILITY LATE PENALTY FEE	12,784	15,000	15,000	6,403	15,000
361.101	INT INCOME - CFB	21,111	18,200	18,200	16,043	30,000
361.102	INT INCOME - CASH EQUIV	378,829	268,800	268,800	225,091	430,000
361.103	INT INCOME - USB	68,080	18,600	18,600	0	20,000
361.306	FLGT-UNREALIZED GAIN/LOSS	145,416	0	0	121,991	0
361.307	LTP UNREALIZED GAIN/LOSS	171,162	0	0	116,506	0
361.309	FLFT-UNREALIZED GAIN/LOSS	(7,500)	0	0	14,438	0
361.407	LTP REALIZED GAIN/LOSS	49,609	0	0	203,829	0
361.409	FLFT-REALIZED GAIN/LOSS	164,126	0	0	100,309	0
365.001	SALES OF SURPLUS MATERIAL & SC	4,161	4,000	4,000	5,031	5,000
669.901	(ADD)/USE-WORKING CAPITAL	0	2,327,282	8,040,607	0	1,422,657
669.903	(ADD)/USE-GENERAL R&R	0	2,000,000	5,000,000	0	1,000,000
	TOTAL ESTIMATED REVENUES	9,066,099	12,458,170	21,171,495	4,726,753	11,351,657
APPROPRIATIONS						
311	ADMINISTRATIVE SVCS	0	246,373	246,373	123,187	166,922
311	MANAGEMENT FEES	409,022	57,969	57,969	28,989	61,973
311	UTILITY BILLING	0	190,977	190,977	95,493	183,869
312	ENGINEERING SERVICES	529,729	607,500	606,460	235,882	653,600
313	LEGAL SERVICES	4,422	6,000	6,000	1,154	6,000
319	OTHER PROFESSIONAL SVCS	28,850	148,259	148,259	1,395	59,057
321	ACCOUNTING SERVICES	1,000	1,000	1,000	0	0
322	AUDITING SERVICES	7,452	3,002	4,042	0	4,130
323	TRUSTEE SERVICES	4,579	4,579	4,579	0	4,579
343	SYSTEMS MGMT SUPPORT	73,003	129,317	129,317	18,111	49,275
349	MISC CONTRACTUAL SVCS	2,224,292	2,405,750	2,405,750	1,158,413	2,501,840
411	TELEPHONE	757	720	720	60	800
412	POSTAGE	0	100	100	0	0
431	ELECTRICITY	518,047	480,000	560,000	167,751	570,000
433	WATER & SEWER	157	2,000	2,000	0	2,000
442	EQUIPMENT RENTAL	15,348	35,000	35,000	6,754	20,000
451	CASUALTY & LIABILITY INSUR	22,558	49,120	49,120	18,256	64,247
462	BUILDING/STRUCTURE MAINT	564,079	641,010	806,515	136,296	634,239
463	LANDSCAPE MAINT-RECURRING	7,204	11,048	11,048	2,859	10,752
464	LANDSCAPE MAINT-NON RECURRING	900	1,500	1,500	0	1,500
465	VEHICLE REPAIR & MAINT	0	0	0	853	0
471	PRINTING & BINDING	1,395	2,000	2,000	0	2,000

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.423 VCSA						
APPROPRIATIONS						
491	BANK CHARGES	0	50	50	0	50
493	PERMITS & LICENSES	13,665	11,025	11,025	0	11,025
497	LEGAL ADVERTISING	15	500	500	0	200
499	MISC CURRENT CHARGES	10	600	600	10	500
522	OPERATING SUPPLIES	582	0	0	0	0
525	NON CAPITAL HARDWARE/SOFTWARE	0	5,000	5,000	0	5,000
526	METER SUPPLIES	83,395	130,000	130,000	33,252	130,000
529	OPERATING SUPPLIES OTHER	170,519	165,000	180,000	69,253	185,000
591	DEPRECIATION EXPENSE	1,384,949	0	0	0	0
633	INFRASTRUCTURE	1,741,439	5,276,969	13,729,789	2,872,772	5,473,099
641	VEHICLES	0	0	0	0	550,000
642	CAPITAL FF&E	3,200	0	0	0	0
710	PRINCIPAL	1,740,000	1,810,000	1,810,000	1,810,000	0
721	INTEREST EXP - SR DEBT	71,604	35,802	35,802	0	0
TOTAL APPROPRIATIONS		9,622,172	12,458,170	21,171,495	6,780,740	11,351,657
NET OF REVENUES/APPROPRIATIONS - FUND 20.423		(556,073)	0	0	(2,053,987)	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.121 VOSS						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	1,538,765	2,149,215	2,149,215	2,149,215	2,149,215
341.999	MISCELLANEOUS REVENUE	1,176	3,500	3,500	460	3,500
361.101	INT INCOME - CFB	3,742	4,300	4,300	1,603	5,000
361.102	INT INCOME - CASH EQUIV	27,556	30,000	30,000	33,956	40,000
361.306	FLGT-UNREALIZED GAIN/LOSS	6,275	0	0	4,675	0
361.307	LTP UNREALIZED GAIN/LOSS	28,819	0	0	17,251	0
361.309	FLFT-UNREALIZED GAIN/LOSS	(233)	0	0	144	0
361.407	LTP REALIZED GAIN/LOSS	7,860	10,000	10,000	30,182	40,000
361.409	FLFT-REALIZED GAIN/LOSS	8,282	10,000	10,000	1,645	10,000
362.003	GROUND LEASE (T)	1,320	1,386	1,386	1,368	1,410
362.019	RENTS & LEASES/T-L	16,200	15,275	15,275	19,700	21,460
669.901	(ADD)/USE-WORKING CAPITAL	0	(99,890)	38,508	0	65,707
669.903	(ADD)/USE-GENERAL R&R	0	0	0	0	873,371
	TOTAL ESTIMATED REVENUES	1,639,762	2,123,786	2,262,184	2,260,199	3,209,663
APPROPRIATIONS						
311	MANAGEMENT FEES	158,599	167,032	167,032	83,518	167,032
312	ENGINEERING SERVICES	8,965	1,000	1,000	0	0
313	LEGAL SERVICES	0	0	0	0	2,000
314	TAX COLLECTOR FEES	0	44,775	44,775	42,984	44,775
319	OTHER PROFESSIONAL SVCS	1,295	15,437	15,437	915	2,007
341	JANITORIAL SVCS	84,370	85,338	85,338	35,988	90,282
343	SYSTEMS MGMT SUPPORT	80,339	107,993	107,993	42,091	106,190
431	ELECTRICITY	84,699	99,373	99,373	38,869	91,213
432	NATURAL GAS	1,021	800	800	267	1,099
433	WATER & SEWER	3,214	3,586	3,586	1,791	3,461
434	IRRIGATION WATER	33,585	43,398	43,398	15,229	36,167
444	STORAGE UNIT RENTAL	2,886	2,884	2,884	1,704	3,066
462	BUILDING/STRUCTURE MAINT	395,467	369,383	411,689	103,913	260,744
463	LANDSCAPE MAINT-RECURRING	323,272	349,289	349,289	158,275	345,176
464	LANDSCAPE MAINT-NON RECURRING	74,112	83,500	84,792	14,582	76,500
468	IRRIGATION REPAIR	16,410	8,852	8,852	3,987	18,672
469	OTHER MAINTENANCE	331,764	391,444	391,444	149,591	417,669
499	MISC CURRENT CHARGES	30,565	44,500	44,500	36,407	79,000
522	OPERATING SUPPLIES	3,336	2,763	3,563	2,471	5,000
524	NON CAPITAL FF&E	42,283	16,000	110,000	0	49,800
633	INFRASTRUCTURE	236,079	0	0	0	873,371
911	TRANS TO GENERAL R&R	0	250,000	250,000	125,002	500,000
916	TRANS TO ROAD MAINT FUND	38,765	36,439	36,439	18,223	36,439
	TOTAL APPROPRIATIONS	1,951,026	2,123,786	2,262,184	875,807	3,209,663
	NET OF REVENUES/APPROPRIATIONS - FUND 20.121	(311,264)	0	0	1,384,392	0





FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.122 ROLLING ACRES						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	107,669	103,362	103,362	103,362	103,362
341.999	MISCELLANEOUS REVENUE	5	0	0	0	0
361.101	INT INCOME - CFB	1,481	1,200	1,200	806	2,000
361.102	INT INCOME - CASH EQUIV	18,691	12,000	12,000	10,862	22,000
361.307	LTP UNREALIZED GAIN/LOSS	3,880	0	0	2,610	0
361.407	LTP REALIZED GAIN/LOSS	1,118	0	0	4,567	5,000
669.901	(ADD)/USE-WORKING CAPITAL	0	(16,573)	(16,573)	0	(39,871)
	TOTAL ESTIMATED REVENUES	132,844	99,989	99,989	122,207	92,491
APPROPRIATIONS						
311	MANAGEMENT FEES	15,259	12,366	12,366	6,186	12,366
314	TAX COLLECTOR FEES	0	2,154	2,154	2,067	2,154
319	OTHER PROFESSIONAL SVCS	100	370	370	27	138
431	ELECTRICITY	622	667	667	244	670
434	IRRIGATION WATER	5,227	5,839	5,839	2,313	5,629
462	BUILDING/STRUCTURE MAINT	0	5,000	5,000	0	2,000
463	LANDSCAPE MAINT-RECURRING	31,380	34,102	34,102	12,753	34,643
464	LANDSCAPE MAINT-NON RECURRING	0	10,200	10,200	9,980	6,600
467	GATE MAINTENANCE	0	2,000	2,000	0	2,000
468	IRRIGATION REPAIR	0	1,500	1,500	0	500
916	TRANS TO ROAD MAINT FUND	27,437	25,791	25,791	12,897	25,791
	TOTAL APPROPRIATIONS	80,025	99,989	99,989	46,467	92,491
NET OF REVENUES/APPROPRIATIONS - FUND 20.122		52,819	0	0	75,740	0

**ROLLING ACRES**  
**Assessment Allocation Worksheet**  
**For Year Ending September 30, 2025**

<b>Description</b>	<b>Bldg Sq Ft</b>	<b>% Sq FT</b>	<b>Annual Assessment</b>
1) Target Bldg	119,703	38.83%	\$ 41,806.59
2) Salon Jaylee	3,400	1.10%	\$ 1,187.46
3) Vacant	2,800	0.91%	\$ 977.91
4) Ross	30,001	9.73%	\$ 10,477.93
5) Beall's Outlet	25,099	8.14%	\$ 8,765.89
6) TJ Max	31,574	10.24%	\$ 11,027.30
7) Skechers	9,548	3.10%	\$ 3,334.66
8) Petco	15,329	4.97%	\$ 5,353.69
9) Michael's	20,304	6.59%	\$ 7,091.23
10) Retail A1	9,600	3.11%	\$ 3,352.83
11) Retail A2	9,600	3.11%	\$ 3,352.83
12) Carrabba's	6,238	2.02%	\$ 2,178.64
13) Outback	6,116	1.98%	\$ 2,136.03
14) Chick-fil-A	3,972	1.29%	\$ 1,387.23
15) Staples	15,000	4.87%	\$ 5,238.79
<b>Totals</b>	<b>308,284</b>	<b>100%</b>	<b>\$ 107,669</b>

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.123 ROAD MAINTENANCE						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	36,605	35,141	35,141	34,858	35,141
361.101	INT INCOME - CFB	2,091	1,800	1,800	762	2,000
361.102	INT INCOME - CASH EQUIV	34,380	24,500	24,500	17,512	40,000
361.306	FLGIT-UNREALIZED GAIN/LOSS	3,345	0	0	2,806	0
361.307	LTP UNREALIZED GAIN/LOSS	10,156	0	0	6,885	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(208)	0	0	427	0
361.407	LTP REALIZED GAIN/LOSS	2,938	0	0	12,046	0
361.409	FLFIT-REALIZED GAIN/LOSS	4,571	0	0	3,442	0
381.005	TRANSFER IN - SPECIAL REVENUE	66,202	62,230	62,230	31,120	62,230
669.901	(ADD)/USE-WORKING CAPITAL	0	(3,755)	(3,755)	0	132,087
TOTAL ESTIMATED REVENUES		160,080	119,916	119,916	109,858	271,458
APPROPRIATIONS						
311	MANAGEMENT FEES	10,065	1,811	1,811	911	1,811
314	TAX COLLECTOR FEES	0	732	732	697	732
319	OTHER PROFESSIONAL SVCS	263	2,373	2,373	69	415
462	BUILDING/STRUCTURE MAINT	61,821	15,000	15,000	198,802	167,500
469	OTHER MAINTENANCE	0	0	0	0	1,000
911	TRANS TO GENERAL R&R	100,000	100,000	100,000	50,002	100,000
TOTAL APPROPRIATIONS		172,149	119,916	119,916	250,481	271,458
NET OF REVENUES/APPROPRIATIONS - FUND 20.123		(12,069)	0	0	(140,623)	0

**ROAD MAINTENANCE**  
**Assessment Allocation Worksheet**  
**For Year Ending September 30, 2025**

RM Rate per building square foot

0.089

Key	
LPGS	LaPlaza Grande South
LPGW	LaPlaza Grande West
VC	Village Center
T	Target

Project Property Listing	Location	Address	Square Footage	Type	Assessment
La Plaza Grande South	LPGS		251,326		\$ 22,368.01
La Plaza Grande West	LPGW		67,864		\$ 6,039.90
<b>Total Square Footage</b>			<b>319,190</b>	<b>Total Assessment</b>	<b>\$ 28,407.91</b>
AAA Auto Club - The Villages of Lake-Sumter	VC	955 Bichara Boulevard	9,398	Prof. Office	\$ 836.42
<b>Total Square Footage</b>			<b>9,398</b>	<b>Total Assessment</b>	<b>\$ 836.42</b>
Applebees	VC	1009 Bichara Boulevard	4,738	Restaurant	\$ 421.68
Burger King	VC	1007 Bichara Boulevard	4,290	Restaurant	\$ 381.81
Taco Bell, Kentucky Fried Chicken, Pizza Hut	VC	1005 Bichara Boulevard	3,545	Restaurant	\$ 315.51
Perkins	VC	905 Bichara Boulevard	5,770	Restaurant	\$ 513.53
Wendy's	VC	1011 Bichara Boulevard	3,313	Restaurant	\$ 294.86
CVS	VC	860 Avenida Central	11,200	Pharmacy	\$ 996.80
The Villages Car Wash	VC	970 Bichara Blvd.	6,400	Car Wash	\$ 569.60
Gatenbien's Garage	VC	903 Avenida Central	10,352	Golf Cart Service Ctr	\$ 921.33
<b>Total Square Footage</b>			<b>49,608</b>	<b>Total Assessment</b>	<b>\$ 4,415.12</b>
Elan @ Spanish Springs			33,100	Assisted Living	\$ 2,945.90
<b>Total Square Footage</b>			<b>33,100</b>	<b>Total Assessment</b>	<b>\$ 2,945.90</b>
<b>Subtotal Direct Road Maintenance Bills</b>					<b>\$ 36,605.35</b>
Target	T	Target Project	119,703	Retail	\$ 10,653.57
Salon Jaylee	T	Target Project	3,400	Prof. Office	\$ 302.60
Vacant	T	Target Project	2,800	Retail	\$ 249.20
Ross	T	Target Project	30,001	Retail	\$ 2,670.09
Beall's Outlet	T	Target Project	25,099	Retail	\$ 2,233.81
TJ Max	T	Target Project	31,574	Retail	\$ 2,810.09
Skechers	T	Target Project	9,548	Retail	\$ 849.77
Petco	T	Target Project	15,329	Retail	\$ 1,364.28
Michael's	T	Target Project	20,304	Retail	\$ 1,807.06
Retail A1	T	Target Project	9,600	Retail	\$ 854.40
Retail A2	T	Target Project	9,600	Retail	\$ 854.40
Carrabba's	T	Target Project	6,238	Restaurant	\$ 555.18
Outback	T	Target Project	6,116	Restaurant	\$ 544.32
Chick-fil-A	T	Target Project	3,972	Restaurant	\$ 353.51
Staples	T	Target Project	15,000	Retail	\$ 1,335.00
<b>Total Square Footage</b>			<b>308,284</b>	<b>Total Assessment</b>	<b>\$ 27,437.28</b>
<b>Spanish Springs Buildings</b>			<b>435,557</b>	<b>Total Assessment</b>	<b>\$ 38,764.57</b>
				<b>\$ 66,201.85</b>	
<b>Total three projects Roads</b>			<b>1,155,137</b>		<b>\$ 102,807.20</b>

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20-125 COMMUNITY STANDARDS FUND						
ESTIMATED REVENUES						
338.056	CS FEES FROM RAD	66,015	69,854	69,854	34,928	21,001
338.058	COMM STD FEE FR D1	39,425	43,255	43,255	21,625	10,142
338.059	COMM STD FEE FR D2	41,893	41,827	41,827	20,911	13,330
338.060	COMM STD FEE FR D3	38,884	45,950	45,950	22,976	8,119
338.061	COMM STD FEE FR D4	73,951	66,163	66,163	33,079	12,852
338.062	COMM STD FEE FR D5	61,885	59,308	59,308	29,656	7,023
338.063	COMM STD FEE FR D6	95,062	98,686	98,686	49,342	14,180
338.064	COMM STD FEE FR D7	43,866	55,006	55,006	27,502	360
338.065	COMM STD FEE FR D8	64,458	57,250	57,250	28,624	8,231
338.066	COMM STD FEE FR D9	49,496	51,314	51,314	25,658	6,097
338.067	COMM STD FEE FR D10	100,883	100,498	100,498	50,248	8,813
338.111	COMM STD FEE FR D11	24,185	39,866	39,866	19,934	1,681
338.112	COMM STD FEE FR D12	220,650	183,043	183,043	91,519	10,763
338.113	COMM STD FEE FR D13	0	0	0	0	18,344
341.303	COMM STAND FEES FROM DEVELOPER	228,478	335,297	335,297	167,648	23,614
341.999	MISCELLANEOUS REVENUE	343	0	0	94	0
354.001	DEED COMPLIANCE FINES	229,379	110,000	110,000	145,350	110,000
361.101	INT INCOME - CFB	1,278	2,000	2,000	1,089	3,004
361.102	INT INCOME - CASH EQUIV	22,585	25,000	25,000	14,881	27,000
361.307	LTP UNREALIZED GAIN/LOSS	8,437	0	0	5,051	0
361.407	LTP REALIZED GAIN/LOSS	2,301	8,000	8,000	8,836	0
669.901	(ADD)/USE-WORKING CAPITAL	0	0	80,000	0	(30,000)
	TOTAL ESTIMATED REVENUES	1,413,454	1,392,317	1,472,317	798,951	274,554
APPROPRIATIONS						
121	REGULAR SALARY & WAGES	500,426	683,707	683,707	312,577	0
141	OVERTIME	121	0	0	0	0
152	SPECIAL PAY - CELL PHONES	55	0	0	0	0
211	SOCIAL SECURITY TAXES	29,789	44,958	44,958	18,369	0
212	MEDICARE TAXES	6,967	9,919	9,919	4,296	0
221	RETIREMENT CONTR-EMPLOYER	32,735	47,868	47,868	20,800	0
222	RETIREMENT CONTR-EMPLOYER MATCH	1,848	20,521	20,521	1,303	0
231	HEALTH & LIFE INSURANCE	135,997	223,765	223,765	84,149	0
232	HSA - EMPLOYER PORTION	0	0	0	1,133	0
241	WORKER'S COMPENSATION	7,174	14,021	14,021	4,848	0
311	MANAGEMENT FEES	109,696	0	0	0	0
313	LEGAL SERVICES	110,103	188,356	187,156	38,378	185,000
319	OTHER PROFESSIONAL SVCS	188	525	525	49	254
343	SYSTEMS MGMT SUPPORT	17,055	750	750	0	0
349	MISC CONTRACTUAL SVCS	51,231	55,814	55,814	15,000	51,800
401	TRAVEL & PER DIEM	0	1,000	1,000	0	0
411	TELEPHONE	7,694	0	0	717	0
412	POSTAGE	5,318	3,750	3,750	2,351	5,500
442	EQUIPMENT RENTAL	10,175	5,225	5,225	3,321	0
443	VEHICLE RENTAL	23,800	25,440	25,440	14,531	0
465	VEHICLE REPAIR & MAINT	839	2,260	2,260	879	0
469	OTHER MAINTENANCE	25,991	24,000	24,000	10,600	30,000
471	PRINTING & BINDING	371	800	800	402	0
497	LEGAL ADVERTISING	419	620	1,820	788	2,000
511	OFFICE SUPPLIES	4,521	6,500	5,000	2,153	0
521	GASOLINE/DIESEL	2,413	1,520	1,520	1,410	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.125 COMMUNITY STANDARDS FUND						
APPROPRIATIONS						
522	OPERATING SUPPLIES	2,833	10,998	12,498	10,466	0
524	NON CAPITAL FF&E	3,939	0	0	0	0
525	NON CAPITAL HARDWARE/SOFTWARE	4,130	0	80,000	4,914	0
541	BOOKS & PUBLICATIONS	0	100	100	0	0
542	TRAINING & EDUCATION	0	3,900	3,900	1,793	0
545	TUITION ASSISTANCE	0	5,000	5,000	0	0
993	SURPLUS FINES	37,167	11,000	11,000	8,950	0
	TOTAL APPROPRIATIONS	1,132,995	1,392,317	1,472,317	564,177	274,554
NET OF REVENUES/APPROPRIATIONS - FUND 20.125						
		280,459	0	0	234,774	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20-425 THE ENRICHMENT ACADEMY						
ESTIMATED REVENUES						
341.999	MISCELLANEOUS REVENUE	107	200	200	33	200
347.217	MERCHANDISE/T-S	48	0	0	0	0
347.246	THE ENRICHMENT ACADEMY-S	861,763	750,416	750,416	868,925	953,088
347.247	THE ENRICHMENT ACADEMY-M	23,694	13,874	13,874	19,264	20,000
347.248	THE ENRICHMENT ACADEMY-L	759	21,068	21,068	6,646	9,000
361.101	INT INCOME - CFB	5,035	2,800	2,800	3,164	6,000
361.102	INT INCOME - CASH EQUIV	35,031	20,400	20,400	26,746	44,100
361.307	LTP UNREALIZED GAIN/LOSS	1,003	0	0	600	0
361.407	LTP REALIZED GAIN/LOSS	274	0	0	1,051	0
669.901	(ADD)/USE-WORKING CAPITAL	0	(57,944)	(57,944)	0	(135,242)
	TOTAL ESTIMATED REVENUES	927,714	750,814	750,814	926,429	897,146
APPROPRIATIONS						
121	REGULAR SALARY & WAGES	104,666	169,053	169,053	68,245	202,047
141	OVERTIME	0	0	0	557	0
152	SPECIAL PAY - CELL PHONES	30	0	0	0	0
211	SOCIAL SECURITY TAXES	4,299	7,746	7,746	3,189	11,398
212	MEDICARE TAXES	1,518	2,834	2,834	988	2,933
221	RETIREMENT CONTR-EMPLOYER	4,850	8,247	8,247	2,726	11,480
222	RETIREMENT CONTR-EMPLOYER MATCH	2,078	3,535	3,535	1,563	4,921
231	HEALTH & LIFE INSURANCE	11,404	28,381	28,381	6,273	42,055
232	HSA - EMPLOYER PORTION	0	0	0	450	0
241	WORKER'S COMPENSATION	190	438	438	151	1,555
311	MANAGEMENT FEES	72,143	90,730	90,730	45,370	94,742
313	LEGAL SERVICES	0	500	500	0	500
319	OTHER PROFESSIONAL SVCS	4,096	36,098	36,098	102	40,100
343	SYSTEMS MGMT SUPPORT	8,690	4,746	4,746	4,446	0
349	MISC CONTRACTUAL SVCS	351,679	326,623	326,623	234,077	390,515
401	TRAVEL & PER DIEM	0	100	100	0	1,000
411	TELEPHONE	475	0	0	0	0
412	POSTAGE	0	100	100	0	100
461	EQUIPMENT MAINTENANCE	0	500	500	0	500
471	PRINTING & BINDING	24,894	40,000	40,000	17,834	50,000
491	BANK CHARGES	29,181	22,383	22,383	8,531	29,000
499	MISC CURRENT CHARGES	0	100	100	0	100
511	OFFICE SUPPLIES	604	1,000	1,000	369	2,500
522	OPERATING SUPPLIES	3,848	1,700	1,700	1,461	6,700
524	NON CAPITAL FF&E	993	5,000	5,000	0	5,000
525	NON CAPITAL HARDWARE/SOFTWARE	948	1,000	1,000	0	0
	TOTAL APPROPRIATIONS	626,586	750,814	750,814	396,332	897,146
NET OF REVENUES/APPROPRIATIONS - FUND 20.425						
		301,128	0	0	530,097	0

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 PROPOSED BUDGET
Fund: 20.501 HEALTH SELF INSURANCE FUND						
ESTIMATED REVENUES						
341.200	SERVICE FEES	0	0	8,830,961	1,972,653	9,860,407
361.101	INT INCOME - CFB	0	0	0	7,283	0
669.901	(ADD)/USE-WORKING CAPITAL	0	0	(2,564,381)	0	(2,205,643)
	TOTAL ESTIMATED REVENUES	0	0	6,266,580	1,979,936	7,654,764
APPROPRIATIONS						
319	OTHER PROFESSIONAL SVCS	0	0	1,580	175	1,484
451	CASUALTY & LIABILITY INSUR	0	0	43,000	57,026	600,000
452	INSURANCE DEDUCTIBLE PYMTS	0	0	897,000	364,077	1,053,280
453	SELF INS - CLAIMS	0	0	5,325,000	1,214,489	6,000,000
	TOTAL APPROPRIATIONS	0	0	6,266,580	1,635,767	7,654,764
	NET OF REVENUES/APPROPRIATIONS - FUND 20.501	0	0	0	344,169	0



# FOR INFORMATION ONLY

Board Supervisors,

Attached are additional items for your information:

1) All Budget Reports with the Proposed, along with the dollar/percentage variance columns comparing the FY24-25 Proposed Budget column to the FY23-24 Amended Budget column.

The budget attachment with the resolution includes the Proposed column only.

2) FY24-25 Capital Lists

3) Working Capital and Reserve spreadsheets

4) Capital Improvement Plans

Please feel free to contact me if you have any questions!

Brandy

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20-421 RAD										
ESTIMATED REVENUES										
341.318	AMENITY FEES	47,334,865	48,808,956	48,808,956	24,528,711	50,114,093	50,114,093	50,114,093	1,305,137	2.67
341.901	VETERANS BRICK SALE	2,000	2,000	2,000	0	2,000	2,000	2,000	0	0.00
341.905	PROPERTY DAMAGE REIMBURSEMENTS	7,890	5,000	5,000	0	5,000	5,000	5,000	0	0.00
341.908	ELECTRIC REIMBURSEMENT	6,884	7,500	7,500	2,960	7,000	7,000	7,000	(500)	(6.67)
341.909	COPIES-PUBLIC/T-S	90	100	100	14	90	90	90	(10)	(10.00)
341.910	SALES TAX COLLECTION ALLOWANCE	879	1,080	1,080	478	1,080	1,080	1,080	0	0.00
341.911	LIEN FEES	2,610	1,000	1,000	1,593	2,700	2,700	2,700	1,700	170.00
341.915	RETURN CHECK FEES	48	0	0	0	0	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	5,280	0	0	2,625	0	0	0	0	0.00
341.918	ACCESS CD FEE/NT-S	201,532	180,000	180,000	103,008	200,000	200,000	200,000	20,000	11.11
341.919	GATE REPAIR FEES	28,375	27,000	27,000	8,750	27,000	27,000	27,000	0	0.00
341.921	AMENITY LATE PENALTY FEE	80,321	75,000	75,000	35,181	80,000	80,000	80,000	5,000	6.67
341.922	COPIES-PUBLIC/T-L	21	0	0	8	0	0	0	0	0.00
341.924	ACCESS CD FEE/T-S	3,300	3,500	3,500	1,400	3,500	3,500	3,500	0	0.00
341.999	MISCELLANEOUS REVENUE	23,397	38,000	38,000	7,965	20,000	20,000	20,000	(18,000)	(47.37)
342.901	HOME/BUS WATCH/T-S	14,360	6,500	6,500	5,235	10,000	10,000	10,000	3,500	53.85
342.910	HOME BUS WATCH/T-L	981	600	600	138	1,000	1,000	1,000	400	66.67
342.911	HOME BUS WATCH/T-M	638	300	300	137	500	500	500	200	66.67
342.920	EXEC GOLF EXP REIMBURSEMENT	0	85,000	85,000	0	0	0	0	(85,000)	(100.00)
347.203	DAILY TRAIL/T-S	94,884	73,000	73,000	53,958	100,000	100,000	100,000	27,000	36.99
347.204	DAILY CART RNT/T-S	2,498	2,800	2,800	1,442	2,800	2,800	2,800	0	0.00
347.205	DAILY GRN FEE/T-S	80,128	60,000	60,000	51,964	80,000	80,000	80,000	20,000	33.33
347.208	ANNUAL TRAIL/T-S	89,914	979,982	979,982	528,411	1,000,000	1,000,000	1,000,000	20,018	2.04
347.215	LIFESTYLE-GEN/NT-S	33,857	6,100	6,100	15,547	30,000	30,000	30,000	23,900	391.80
347.216	LIFESTYLE-GLB/NT-S	54,490	18,500	18,500	35,788	50,000	50,000	50,000	31,500	170.27
347.220	LIFESTYLE-GEN/NT-L	4,962	2,500	2,500	495	2,500	2,500	2,500	0	0.00
347.221	LIFESTYLE-GEN/NT-M	1,073	1,500	1,500	679	1,500	1,500	1,500	0	0.00
347.229	LIFESTYLE-GLB/NT-L	20,957	15,000	15,000	18,771	23,000	23,000	23,000	8,000	53.33
347.230	LIFESTYLE-GLB/NT-M	622	500	500	0	500	500	500	0	0.00
347.231	LF MERCH-GLB/T-S	1,142	500	500	0	500	500	500	0	0.00
347.232	LF MERCH-GLB/T-L	387	0	0	0	0	0	0	0	0.00
347.236	ANNUAL TRAIL/T-L	20,441	8,000	8,000	11,979	15,000	15,000	15,000	7,000	87.50
347.237	ANNUAL TRAIL/T-M	16,825	4,000	4,000	9,511	15,000	15,000	15,000	11,000	275.00
347.240	DAILY TRAIL/T-L	67,800	59,000	59,000	41,772	60,000	60,000	60,000	1,000	1.69
347.241	DAILY TRAIL/T-M	64,551	53,000	53,000	36,957	60,000	60,000	60,000	7,000	13.21
347.242	DAILY CART RNT/T-L	2,757	2,900	2,900	1,966	2,900	2,900	2,900	0	0.00
347.243	DAILY CART RNT/T-M	2,559	1,900	1,900	1,880	2,500	2,500	2,500	600	31.58
347.244	DAILY GRN FEE/T-L	59,716	44,000	44,000	43,436	50,000	50,000	50,000	6,000	13.64
347.245	DAILY GRN FEE/T-M	63,813	47,000	47,000	41,159	50,000	50,000	50,000	3,000	6.38
347.297	MISC REC REV/T-M	0	0	0	60	0	0	0	0	0.00
347.298	MISC REC REV/T-L	333	500	500	217	500	500	500	0	0.00
347.299	MISC REC REV/T-S	1,110	2,500	2,500	780	2,000	2,000	2,000	(500)	(20.00)
354.001	DEED COMPLIANCE FINES	6,285	0	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	65,985	10,800	10,800	62,279	15,000	15,000	15,000	4,200	38.89
361.102	INT INCOME - CASH EQUIV	1,299,670	978,400	978,400	880,326	1,500,000	1,500,000	1,500,000	521,600	53.31
361.103	INT INCOME - USB	337,123	140,400	140,400	141,269	220,000	220,000	220,000	79,600	56.70
361.306	FLGT-UNREALIZED GAIN/LOSS	484,990	0	0	407,455	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	586,633	0	0	399,348	0	0	0	0	0.00
361.308	FLGT-UNREALIZED GAIN/LOSS	(24,520)	0	0	47,663	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	170,098	250,000	250,000	698,666	700,000	700,000	700,000	450,000	180.00
361.409	FLRT-REALIZED GAIN/LOSS	536,613	500,000	500,000	339,596	550,000	550,000	550,000	50,000	10.00

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20-421 RAD										
ESTIMATED REVENUES										
362.002 ATM LEASE/T-S		8,248	8,899	8,899	8,506	9,000	9,000	9,000	101	1.13
362.005 POLO CLUB LEASE (T)		0	7,488	7,488	0	0	0	7,489	1	0.01
362.006 VENDING MACHINES		2,207	2,000	2,000	678	2,000	2,000	2,000	0	0.00
362.008 RV FEES		198,702	212,000	212,000	117,693	212,000	212,000	212,000	0	0.00
362.009 RM RENTALS/T-L		35,280	30,000	30,000	18,982	30,000	30,000	30,000	0	0.00
362.010 RM RENTALS/T-S		239,215	150,000	150,000	155,421	200,000	200,000	200,000	50,000	33.33
362.011 RM RENTALS/T-M		21,150	8,000	8,000	8,359	15,000	15,000	15,000	7,000	87.50
362.012 RENTS & LEASES/T-S		1,681	1,531	1,531	787	1,600	1,600	1,600	69	4.51
362.015 RM RENTALS/NT-L		800	700	700	5,228	5,000	5,000	5,000	4,300	614.29
362.016 RM RENTALS/NT-S		1,165	5,000	5,000	250	2,000	2,000	2,000	(3,000)	(60.00)
362.017 RM RENTALS/NT-M		1,055	1,000	1,000	485	1,000	1,000	1,000	0	0.00
362.018 RV LATE PENALTY FEE		121	150	150	50	150	150	150	0	0.00
362.020 ATM LEASE/T-L		4,582	4,406	4,406	4,726	5,000	5,000	5,000	584	13.48
362.021 ATM LEASE/T-M		5,498	5,287	5,287	5,671	6,000	6,000	6,000	713	13.49
362.024 RM EQUIP/T-L		0	100	100	0	0	0	0	(100)	(100.00)
362.025 RM EQUIP/T-S		0	500	500	0	0	0	0	(500)	(100.00)
362.026 RM EQUIP/T-M		0	100	100	0	0	0	0	(100)	(100.00)
365.001 SALES OF SURPLUS MATERIAL & SC		132	0	0	767	0	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL		0	15,131,675	16,346,392	0	24,086,235	24,086,235	24,354,740	8,008,348	48.99
669.903 (ADD)/USE-GENERAL R&R		0	8,759,417	8,989,417	0	9,701,895	9,701,895	9,701,895	712,478	7.93
TOTAL ESTIMATED REVENUES		53,189,143	76,832,571	78,277,288	28,899,088	89,284,543	89,284,543	89,560,537	11,283,249	14.41
APPROPRIATIONS										
311 ADMINISTRATIVE SVCS		1,379,081	1,349,692	1,349,692	674,848	1,366,227	1,366,227	1,366,227	16,535	1.23
311 COMMUNITY WATCH SVCS		2,447,647	3,211,168	3,211,168	1,605,586	3,773,853	3,773,853	3,773,853	562,685	17.52
311 CUSTOMER SERVICE		668,650	620,635	617,265	310,321	765,463	765,463	765,463	148,198	24.01
311 GOLF MAINT		0	327,928	327,928	163,965	364,231	364,231	364,231	36,303	11.07
311 GOLF OPERATIONS		0	1,719,458	1,719,458	859,730	1,546,650	1,546,650	1,546,650	(172,808)	(10.05)
311 PROPERTY MGMT SVCS		1,235,194	1,230,186	1,230,186	1,230,186	1,230,186	1,230,186	1,230,186	0	0.00
311 RECREATION SERVICES		4,047,013	4,492,717	4,492,717	2,246,359	4,810,486	4,810,486	4,810,486	317,769	7.07
312 ENGINEERING SERVICES		112,336	246,000	192,178	34,924	272,931	272,931	272,931	80,753	42.02
313 LEGAL SERVICES		78,228	50,000	50,000	57,515	60,000	60,000	60,000	20,000	20.00
316 DEED COMPLIANCE SVCS		65,015	69,854	69,854	34,928	21,001	21,001	21,001	10,000	(69.94)
319 OTHER PROFESSIONAL SVCS		42,713	98,553	98,553	13,521	61,664	61,664	61,664	(36,889)	(37.43)
321 ACCOUNTING SERVICES		1,000	1,000	1,000	0	1,000	1,000	1,000	0	0.00
322 AUDITING SERVICES		18,675	21,535	24,905	13,123	25,473	25,473	25,473	568	2.28
323 TRUSTEE SERVICES		8,620	8,620	8,620	8,620	8,620	8,620	8,620	0	0.00
341 JANITORIAL SVCS		1,107,247	1,174,767	1,174,767	473,716	1,262,462	1,262,462	1,262,462	87,695	7.46
343 SYSTEMS MGMT SUPPORT		483,917	14,496	94,415	73,731	99,609	99,609	99,609	5,194	5.50
345 DEPT OF SAFETY		1,087,067	1,090,192	1,090,192	545,129	1,091,661	1,091,661	1,091,661	1,469	0.13
347 GOLF MGMT SVCS		1,584,216	0	0	0	0	0	0	0	0.00
349 MISC CONTRACTUAL SVCS		0	78,965	0	0	0	0	0	0	0.00
401 TRAVEL & PER DIEM		0	0	0	0	1,100	1,100	1,100	1,100	0.00
411 TELEPHONE		23,310	8,000	8,000	10,808	0	0	0	(8,000)	(100.00)
412 POSTAGE		0	200	200	0	100	100	100	(100)	(50.00)
413 CABLE		65,883	26,476	26,476	35,367	69,100	69,100	69,100	42,624	160.99
431 ELECTRICITY		1,154,272	1,176,506	1,176,506	426,795	1,238,958	1,238,958	1,238,958	176,746	15.02
432 NATURAL GAS		171,466	250,513	250,513	125,409	184,649	184,649	184,649	(16,864)	(6.73)
433 WATER & SEWER		132,459	133,010	133,010	72,845	145,511	145,511	145,511	19,901	14.93
434 IRRIGATION WATER		215,747	236,445	236,145	110,603	233,174	233,174	233,174	(2,971)	(1.26)
436 SOLID WASTE		142,378	105,807	105,807	102,763	158,766	158,766	158,766	52,959	50.05

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20-421 RAD										
APPROPRIATIONS										
442 EQUIPMENT RENTAL		17,625	3,820	3,820	2,919	2,500	2,500	2,500	(1,320)	(34.55)
443 VEHICLE RENTAL		37,079	67,645	67,645	23,377	0	0	0	(67,645)	(100.00)
444 STORAGE UNIT RENTAL		10,401	10,880	10,880	6,959	19,205	19,205	19,205	8,325	76.52
451 CASUALTY & LIABILITY INSUR		1,066,250	1,115,119	1,115,119	730,240	1,473,779	1,473,779	1,473,779	358,660	32.16
452 INSURANCE DEDUCTIBLE PYMTS		19,102	0	0	6,462	0	0	0	0	0.00
461 EQUIPMENT MAINTENANCE		18,592	30,580	61,240	5,320	100,045	100,045	100,045	38,805	63.37
462 BUILDING/STRUCTURE MAINT		3,362,534	4,294,045	4,212,587	1,137,096	5,801,536	5,801,536	5,801,536	1,588,949	37.72
463 LANDSCAPE MAINT-RECURRING		1,953,938	2,436,862	2,426,909	756,051	2,445,144	2,445,144	2,445,144	18,235	0.75
464 LANDSCAPE MAINT-NON RECURRING		585,458	789,230	786,865	170,455	731,300	731,300	731,300	(55,565)	(7.06)
465 VEHICLE REPAIR & MAINT		3,218	3,322	3,322	250	0	0	0	(3,322)	(100.00)
466 POOL MAINTENANCE		631,218	720,937	720,937	300,890	720,937	720,937	720,937	14,536	2.33
467 GATE MAINTENANCE		509,889	190,387	580,355	273,514	197,751	197,751	197,751	(382,604)	(65.93)
468 IRRIGATION REPAIR		146,044	263,817	234,135	59,466	291,873	291,873	291,873	24,666	16.85
469 OTHER MAINTENANCE		3,675,190	4,236,467	4,124,241	1,733,588	4,687,219	4,687,219	4,687,219	562,978	13.65
471 PRINTING & BINDING		859	2,500	2,500	0	500	500	500	(2,000)	(80.00)
484 LIFESTYLE EVENTS-GENERAL		15,417	56,000	56,000	5,280	56,000	56,000	56,000	0	0.00
491 BANK CHARGES		30,473	105,000	105,000	32,606	75,000	75,000	75,000	(30,000)	(28.57)
492 MAINT & BOND ASSESSMENTS		76,728	0	0	72,752	0	0	0	0	0.00
493 PERMITS & LICENSES		6,017	7,804	7,804	317	9,994	9,994	9,994	2,190	28.06
494 OVERAGE & SHORTAGE		(17,452)	0	0	778	0	0	0	0	0.00
497 LEGAL ADVERTISING		8,166	3,950	3,950	1,505	4,000	4,000	4,000	50	1.27
499 MISC CURRENT CHARGES		1,420	2,000	2,000	800	2,000	2,000	2,000	0	0.00
511 OFFICE SUPPLIES		14,650	17,250	17,250	4,374	17,250	17,250	17,250	0	0.00
521 GASOLINE/DIESEL		6,398	5,720	5,720	2,958	6,765	6,765	6,765	1,045	18.27
522 OPERATING SUPPLIES		109,423	167,750	166,796	40,404	182,928	182,928	182,928	16,132	9.67
523 RECREATION SUPPLIES		68,283	110,467	110,467	28,267	110,467	110,467	110,467	0	0.00
524 NON CAPITAL FF&E		314,951	587,018	628,761	133,595	945,067	945,067	945,067	316,306	59.31
525 NON CAPITAL HARDWARE/SOFTWARE		59,241	0	0	44,769	0	0	0	0	0.00
529 OPERATING SUPPLIES OTHER		1,781	2,000	2,000	941	2,000	2,000	2,000	0	0.00
591 DEPRECIATION EXPENSE		3,367,175	0	0	0	0	0	0	0	0.00
622 BUILDINGS		215,144	24,701,722	25,054,099	160,347	25,109,361	25,109,361	25,109,361	55,262	0.22
633 INFRASTRUCTURE		1,855,789	3,540,395	4,338,506	419,018	3,522,534	3,522,534	3,522,534	(815,972)	(18.81)
642 CAPITAL FF&E		10,637	517,300	638,664	49,045	1,070,000	1,070,000	1,070,000	431,386	67.54
710 PRINCIPAL		6,280,000	6,555,000	6,555,000	6,555,000	6,840,000	6,840,000	6,840,000	285,000	4.35
721 INTEREST EXP - SR DEBT		5,482,075	5,344,861	5,344,861	2,804,325	5,066,513	5,066,513	5,066,513	(278,348)	(5.21)
911 TRANS TO GENERAL R&R		3,200,000	3,200,000	3,200,000	1,600,004	11,000,000	11,000,000	11,000,000	7,800,000	243.75
991 SETTLEMENT PROJECTS		86,956	0	0	0	0	0	0	0	0.00
TOTAL APPROPRIATIONS		49,503,813	76,832,571	78,277,288	25,572,825	89,284,543	89,284,543	89,560,537	11,283,249	14.41
NET OF REVENUES/APPROPRIATIONS - FUND 20.421		3,685,330	0	0	3,326,263	0	0	0	0	0.00

**FY 2024-25  
RAD  
CAPITAL PROJECTS**

Account	Location	Description	Requested	Recommended	Proposed	Funding Source
<b>Golf Maintenance 30-32</b>						
166-572.622	El Santiago - Starter Shack	Roof Replacement	\$ 12,000	\$ 12,000	\$ 12,000	General R&R
167-572.633	Walnut Grove	Golf Course Renovation	950,000	950,000	\$ 950,000	General R&R
168-572.622	Amberwood	Maintenance Building - Roof Replacement	10,000	10,000	\$ 10,000	General R&R
173-572.622	Mira Mesa	New Maintenance Facility	1,500,000	1,500,000	\$ 1,500,000	General R&R
173-572.633	Mira Mesa	Cart Path	500,000	500,000	\$ 500,000	General R&R
174-572.633	De La Vista	Golf Course Renovation	1,000,000	1,000,000	\$ 1,000,000	General R&R
176-572.622	El Diablo	Restroom Roof Replacement	12,000	12,000	\$ 12,000	General R&R
176-572.633	El Diablo	Add Bulkhead to #8 Around the Green to Hold Coquina	65,000	65,000	\$ 65,000	General R&R
176-572.633	El Diablo	Repour Turnaround on #4	11,000	11,000	\$ 11,000	General R&R
176-572.633	El Diablo	Cart Path	24,800	24,800	\$ 24,800	General R&R
176-572.622	Hawkes Bay	Starter Shack and Restroom - Roof Replacement	17,000	17,000	\$ 17,000	General R&R
176-572.633	Hawkes Bay	Bunker Replenishment	85,000	85,000	\$ 85,000	General R&R
176-572.633	Hawkes Bay	Renovate Golf Cart Parking Lot	12,000	12,000	\$ 12,000	General R&R
177-572.622	Saddlebrook	Maintenance Shop - Building Renovation	145,000	145,000	\$ 145,000	General R&R
177-572.633	Saddlebrook	Bunker Replenishment	75,000	75,000	\$ 75,000	General R&R
177-572.633	Saddlebrook	Parking Lot - Mill and Overlay	209,000	209,000	\$ 209,000	General R&R
179-572.622	Oakleigh	Roof Replacement	10,000	10,000	\$ 10,000	General R&R
		<b>Total Golf Maintenance</b>	<b>\$ 4,637,800</b>	<b>\$ 4,637,800</b>	<b>\$ 4,637,800</b>	
<b>Pump Stations 50-52</b>						
000-539.622	El Santiago Pump Station	Roof Replacement	\$ 48,000	\$ 48,000	\$ 48,000	General R&R
000-539.622	Paradise Pump Station	Roof Replacement	41,772	41,772	\$ 41,772	General R&R
000-539.642	Lake 14-1	Pump Replacement	635,000	635,000	\$ 635,000	General R&R
000-539.642	Lake Cortez	Pump Replacement	435,000	435,000	\$ 435,000	General R&R
		<b>Total Pump Stations</b>	<b>\$ 1,159,772</b>	<b>\$ 1,159,772</b>	<b>\$ 1,159,772</b>	
<b>Regional Recreation Centers 50-53</b>						
001-539.622	Paradise	Rec Center - Rebuild (Re-budgeted)	20,000,000	20,000,000	20,000,000	Working Capital
002-539.622	La Hacienda	HVAC Replacement - Pool Building	15,000	15,000	15,000	General R&R
003-539.622	Savannah	Theater Dock Awning	60,000	60,000	60,000	General R&R
004-539.622	Muberry	HVAC Replacement - Pool Building	15,000	15,000	15,000	General R&R
004-539.622	Muberry	Pool Building - Renovation	460,000	460,000	460,000	General R&R
004-539.622	Muberry	Sound System Replacement	175,000	175,000	175,000	General R&R
		<b>Total Regional Recreation Centers</b>	<b>\$ 20,725,000</b>	<b>\$ 20,725,000</b>	<b>\$ 20,725,000</b>	
<b>Village Recreation Centers 50-54</b>						
011-539.622	Silverlake	Sound System Replacement	\$ 75,000	\$ 75,000	\$ 75,000.00	General R&R
012-539.622	Southside	HVAC System Replacement	15,000	15,000	15,000	General R&R
013-539.622	Chula Vista	HVAC System Replacement	600,000	600,000	600,000	General R&R
015-539.622	El Santiago	HVAC System Replacement - Sports Building	15,000	15,000	15,000	General R&R
018-539.633	Saddlebrook	Sport Court Fence Replacement	60,000	60,000	60,000	General R&R
017-539.622	Chatham	HVAC System Replacement	600,000	600,000	600,000	General R&R
818-639.633	First Responders	Walking Trail Resurface	118,500	118,500	118,500	General R&R
		<b>Total Village Recreation Centers</b>	<b>\$ 1,483,500</b>	<b>\$ 1,483,500</b>	<b>\$ 1,483,500</b>	
<b>Neighborhood Recreation Centers 50-55</b>						
052-539.622	Hilltop	HVAC System Replacement	\$ 15,000	\$ 15,000	\$ 15,000	General R&R
053-539.622	Rio Grande	Roof Replacement	56,000	56,000	56,000	General R&R
054-539.622	Summerhill	HVAC System Replacement	15,000	15,000	15,000	General R&R
054-539.622	Summerhill	Roof Replacement	22,000	22,000	22,000	General R&R
055-539.622	Calumet Grove	HVAC System Replacement	15,000	15,000	15,000	General R&R
055-539.633	Calumet Grove	Pool Renovation	76,275	76,275	76,275	General R&R
058-539.622	Springdale	HVAC System Replacement	15,000	15,000	15,000	General R&R
056-539.622	Springdale	Roof Replacement	20,000	20,000	20,000	General R&R
		<b>Total Neighborhood Recreation Centers</b>	<b>\$ 234,275</b>	<b>\$ 234,275</b>	<b>\$ 234,275</b>	
<b>Parks/Athletic Fields 50-56</b>						
101-639.622	Saddlebrook Softball	HVAC System Replacement	\$ 15,000	\$ 15,000	\$ 15,000	General R&R
110-539.622	Woodshop Facility	Dust Collection System Upgrade (Re-budgeted)	639,589	639,589	639,589	General R&R
110-539.622	Woodshop Facility	Install Canopies (Re-budgeted)	220,000	220,000	220,000	General R&R
		<b>Total Parks/Athletic Fields</b>	<b>\$ 874,589</b>	<b>\$ 874,589</b>	<b>\$ 874,589</b>	
<b>Non-Facility Maintenance 50-57</b>						
000-539-633	Springdale Trail	Mill and Overlay	\$ 235,567	\$ 235,567	\$ 235,567	General R&R
		<b>Total Non-Facility Maintenance</b>	<b>\$ 235,567</b>	<b>\$ 235,567</b>	<b>\$ 235,567</b>	
<b>Postal Centers 50-58</b>						
118-539.622	Chula Vista	Roof Replacement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	General R&R
119-539.622	Rio Grande	Roof Replacement	62,000	62,000	62,000	General R&R
121-539.622	Tierra del Sol	Roof Replacement	69,000	69,000	69,000	General R&R
125-539-633	Sanliago	Parking Lot Mill & Overlay	100,392	100,392	100,392	General R&R
128-539.622	Summerhill	Roof Replacement	30,000	30,000	30,000	General R&R
131-539.622	Springdale	Roof Replacement	32,000	32,000	32,000	General R&R
		<b>Total Postal Centers</b>	<b>\$ 351,392</b>	<b>\$ 351,392</b>	<b>\$ 351,392</b>	
		<b>Total RAD Capital Projects</b>	<b>\$ 29,701,895</b>	<b>\$ 29,701,895</b>	<b>\$ 29,701,895</b>	

**RAD - WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	<b>2023-24 Amended</b>	<b>2023-24 Projected</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	40,652,501	40,652,501	44,186,109	19,831,369	17,328,404	18,658,427	19,801,505
Deposits	41,041,618	41,041,618	43,597,389	44,905,311	46,252,470	47,640,044	49,069,245
Expenditures	33,585,535	33,585,535	36,220,829	37,669,662	39,176,449	40,743,507	42,373,247
Plant Replacements Non-Recurring	602,475	602,475	731,300	738,613	745,999	753,459	760,994
Transfer to General R & R	3,200,000	3,200,000	11,000,000	9,000,000	5,000,000	5,000,000	5,000,000
Paradise Rec Center	20,000,000	120,000	20,000,000	0	0	0	0
Ending Balance	24,306,109	44,186,109	19,831,369	17,328,404	18,658,427	19,801,505	20,736,510

<b>Debt Service</b>	<b>2023-24 Amended</b>	<b>2023-24 Projected</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784
Deposits	11,899,861	11,899,861	11,906,513	11,720,038	7,747,139	11,699,018	11,693,063
Expenditures	11,899,861	11,899,861	11,906,513	11,720,038	7,747,139	11,699,018	11,693,063
Ending Balance	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784	1,239,784

**RESERVES**

<b>General R&amp;R</b>	<b>2023-24 Amended</b>	<b>2023-24 Projected</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
Beginning Balance	23,515,817	23,515,817	17,726,400	19,024,505	15,131,950	15,383,769	14,256,208
Deposits	3,200,000	3,200,000	11,000,000	9,000,000	5,000,000	5,000,000	5,000,000
Capital Expenditures	8,989,417	8,989,417	9,701,895	12,892,555	4,748,181	6,127,561	3,821,797
Ending Balance	17,726,400	17,726,400	19,024,505	15,131,950	15,383,769	14,256,208	15,288,411

<b>Settlement Proceeds</b>	<b>2023-24 Amended</b>	<b>2023-24 Projected</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
February 2024 Balance	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490
Mar - Sept Est. Interest	0	0	0	0	0	0	0
Ending Balance	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490	6,297,490

FY 23-24 Operating Budget	34,188,010
3 Months	8,547,003
4 Months	11,396,003



FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.001 GENERAL FUND										
ESTIMATED REVENUES										
341.916	VILLAGE MAPS/T-S	350	0	0	0	0	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	5,999	0	0	5,198	0	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	715,677	80,000	80,000	80,000	80,000	80,000	80,000	0	0.00
361.101	INT INCOME - CFB	53,065	30,800	30,800	48,350	83,000	83,000	52,200	52,200	169.48
361.102	INT INCOME - CASH EQUIV	911,900	900,000	900,000	939,910	1,000,000	1,000,000	100,000	100,000	11.11
361.307	LTP UNREALIZED GAIN/LOSS	207,426	500,000	500,000	141,207	500,000	500,000	0	0	0.00
361.309	LTP UNREALIZED GAIN/LOSS	0	0	0	621	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	60,124	100,000	100,000	247,044	250,000	250,000	150,000	150,000	150.00
361.409	LTP REALIZED GAIN/LOSS	0	0	0	15,699	50,000	50,000	50,000	50,000	0.00
364.001	DISPOSITION OF FIXED ASSETS	47,360	0	0	680	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	1,708	0	0	2,231	0	0	0	0	0.00
366.001	CONTRIBUTIONS FROM DEVELOPER	42,935	0	0	0	0	0	0	0	0.00
366.010	DONATIONS - OTHER	68,450	0	0	23,425	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	2,184,572	3,036,052	0	2,781,190	2,781,190	(254,862)	(254,862)	(8.39)
	TOTAL ESTIMATED REVENUES	41,761,416	69,050,869	69,902,349	32,488,399	75,980,522	75,980,522	6,078,173	6,078,173	8.70
APPROPRIATIONS										
121	REGULAR SALARY & WAGES	24,229,755	43,300,185	43,210,185	19,495,301	46,048,233	46,048,233	2,838,048	2,838,048	6.57
141	OVERTIME	199,366	360,560	360,560	772,050	814,144	814,144	453,584	453,584	125.80
152	SPECIAL PAY - CELL PHONES	5,425	0	0	0	0	0	0	0	0.00
211	SOCIAL SECURITY TAXES	779,601	1,209,096	1,209,096	514,836	1,500,890	1,500,890	291,794	291,794	24.13
212	MEDICARE TAXES	348,752	652,068	652,068	288,382	714,571	714,571	62,503	62,503	9.59
221	RETIREMENT CONTR-EMPLOYER	937,373	1,370,107	1,370,107	654,519	1,614,893	1,614,893	244,786	244,786	17.87
222	RETIREMENT CONTR-EMPLOYER MATCH	216,761	546,402	546,402	148,479	648,146	648,146	101,744	101,744	18.62
231	HEALTH & LIFE INSURANCE	3,523,669	5,132,837	5,132,837	1,929,809	5,586,696	5,586,696	453,859	453,859	8.84
232	HSA - EMPLOYER PORTION	0	0	124,000	20,978	124,000	124,000	0	0	0.00
241	WORKER'S COMPENSATION	464,168	1,840,563	1,840,563	687,391	1,441,558	1,441,558	(399,005)	(399,005)	(21.68)
251	UNEMPLOYMENT COMPENSATION	3,049	5,412	5,412	1,323	5,847	5,847	435	435	8.04
312	ENGINEERING SERVICES	1,782	6,000	6,000	1,434	5,800	5,800	(200)	(200)	(3.33)
313	LEGAL SERVICES	31,955	15,750	104,750	50,934	121,356	121,356	16,606	16,606	15.85
318	TECHNOLOGY SERVICES	0	720	720	0	0	0	(720)	(720)	(100.00)
319	OTHER PROFESSIONAL SVCS	71,880	289,792	296,807	18,138	170,691	170,691	(126,116)	(126,116)	(42.49)
325	SURPLUS REFUND	166,535	0	0	0	0	0	0	0	0.00
341	JANITORIAL SVCS	175,057	199,783	199,783	99,337	216,612	216,612	16,829	16,829	8.42
342	HEALTH SERVICES	13,445	40,000	60,000	1,045	40,000	40,000	(20,000)	(20,000)	(33.33)
343	SYSTEMS MGMT SUPPORT	1,434,983	3,572,091	3,776,091	1,633,891	5,041,418	5,041,418	1,265,327	1,265,327	33.51
344	PAYROLL SERVICES	235,821	253,200	253,200	224,579	500,000	500,000	246,800	246,800	97.47
349	MISC CONTRACTUAL SVCS	127,755	119,555	119,555	39,642	122,836	122,836	3,281	3,281	2.74
401	TRAVEL & PER DIEM	29,195	109,270	109,270	15,613	157,616	157,616	48,346	48,346	44.24
411	TELEPHONE	96,687	360,321	360,321	125,966	304,154	304,154	(56,167)	(56,167)	(15.59)
412	POSTAGE	302,578	334,060	334,060	127,325	342,181	342,181	8,121	8,121	2.43
413	CABLE	5,280	3,699	5,899	2,387	6,660	6,660	761	761	12.90
431	ELECTRICITY	63,925	70,649	70,649	24,448	69,099	69,099	(1,550)	(1,550)	(2.19)
432	NATURAL GAS	646	840	840	292	840	840	0	0	0.00
433	WATER & SEWER	4,832	6,093	6,093	2,586	5,562	5,562	(531)	(531)	(8.71)
436	SOLID WASTE	11,571	14,451	14,451	5,558	14,463	14,463	12	12	0.08
437	CHILLED WATER	58,160	59,871	59,871	13,182	62,636	62,636	2,765	2,765	4.62
441	OFFICE LEASES	1,292,418	1,345,724	1,345,724	799,053	2,742,860	2,742,860	1,397,136	1,397,136	103.82
442	EQUIPMENT RENTAL	64,012	125,737	125,737	67,104	158,699	158,699	32,967	32,967	25.22
443	VEHICLE RENTAL	465,769	916,720	916,720	291,652	1,799,368	1,799,368	882,648	882,648	96.28
444	STORAGE UNIT RENTAL	3,158	3,120	3,120	1,220	3,120	3,120	0	0	0.00



FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMD BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20 001 GENERAL FUND										
APPROPRIATIONS										
451	CASUALTY & LIABILITY INSUR	0	1,840	1,840	0	4,712	4,712	4,712	2,872	156.09
452	EQUIPMENT MAINTENANCE	5,813	35,000	38,000	8,389	41,200	41,200	41,200	3,200	8.42
462	BUILDING/STRUCTURE MAINT	55,397	147,075	144,275	68,680	105,809	105,809	105,809	(38,466)	(26.66)
463	LANDSCAPE MAINT-RECURRING	6,443	17,400	17,400	1,450	0	0	0	(17,400)	(100.00)
464	LANDSCAPE MAINT-NON RECURRING	1,319,444	0	0	(12,214)	0	0	0	0	0.00
465	VEHICLE REPAIR & MAINT	59,589	97,534	97,635	33,030	242,603	242,603	242,603	144,568	148.48
467	GATE MAINTENANCE	0	0	0	102	0	0	0	0	0.00
469	OTHER MAINTENANCE	73,384	37,419	32,919	5,560	142,000	142,000	142,000	109,081	331.36
471	PRINTING & BINDING	974,412	1,051,950	1,046,030	462,903	1,070,663	1,070,663	1,070,663	24,633	2.35
472	ID/GATE CARDS	39,539	107,730	291,582	39,567	363,475	363,475	363,475	71,893	24.66
482	VOLUNTEER RECOGNITION	80,858	95,000	95,000	14,423	125,000	125,000	125,000	26,000	26.26
483	COMMUNITY RELATIONS	21,848	20,000	20,000	5,991	21,070	21,070	21,070	1,070	5.35
484	LIFESTYLE EVENTS-GENERAL	0	0	0	88	0	0	0	0	0.00
486	LIFESTYLE EVENTS-GLOBAL	219,164	293,350	293,350	95,160	301,650	301,650	301,650	8,300	2.83
491	BANK CHARGES	249,764	253,000	253,000	130,000	350,000	350,000	350,000	97,000	38.34
493	PERMITS & LICENSES	500	1,050	1,050	0	1,300	1,300	1,300	250	23.81
494	OVERAGE & SHORTAGE	5	0	0	0	0	0	0	0	0.00
497	LEGAL ADVERTISING	3,911	2,300	2,405	982	1,000	1,000	1,000	(1,405)	(58.42)
499	MISC CURRENT CHARGES	47,612	1,500	1,500	2,730	4,550	4,550	4,550	3,050	203.33
511	OFFICE SUPPLIES	59,159	66,865	66,665	28,262	86,347	86,347	86,347	19,682	29.52
521	GASOLINE/DIESEL	235,281	192,581	192,581	119,738	345,364	345,364	345,364	152,783	79.33
522	OPERATING SUPPLIES	253,792	542,172	543,226	169,899	761,733	761,733	761,733	218,507	40.22
523	RECREATION SUPPLIES	25,904	24,240	24,240	11,490	30,000	30,000	30,000	5,760	23.76
524	NON CAPITAL FF&E	297,242	219,032	219,177	26,495	272,180	272,180	272,180	53,003	24.18
525	NON CAPITAL HARDWARE/SOFTWARE	295,567	634,575	667,565	149,568	838,930	838,930	838,930	171,365	25.67
529	OPERATING SUPPLIES OTHER	538	1,700	1,700	0	2,700	2,700	2,700	1,000	58.82
541	BOOKS & PUBLICATIONS	3,252	3,580	3,580	2,140	6,780	6,780	6,780	3,200	89.39
542	TRAINING & EDUCATION	87,536	210,819	210,819	17,918	247,442	247,442	247,442	36,623	17.37
543	PROFESSIONAL DUES	26,966	86,361	86,161	20,205	60,098	60,098	60,098	(26,063)	(30.25)
544	REGISTRATION FEES	9,945	20,420	20,420	1,319	20,310	20,310	20,310	(110)	(0.54)
545	TUITION ASSISTANCE	7,685	41,000	41,000	8,388	36,000	36,000	36,000	(5,000)	(12.20)
622	BUILDINGS	217,449	2,245,100	2,245,100	2,456	0	0	0	(2,245,100)	(100.00)
623	LEASEHOLD IMPROVEMENTS	127,218	0	0	0	0	0	0	0	0.00
638	INFRASTRUCTURE	6,758	0	88,242	22,524	0	0	0	(88,242)	(100.00)
641	VEHICLES	28,474	33,000	33,000	(354)	77,700	77,700	77,700	44,700	135.45
642	CAPITAL FF&E	154,318	298,600	497,996	119,967	34,957	34,957	34,957	(463,039)	(92.98)
TOTAL APPROPRIATIONS		40,352,970	69,050,869	69,902,349	29,559,310	75,980,522	75,980,522	75,980,522	6,078,173	8.70
NET OF REVENUES/APPROPRIATIONS - FUND 20.001		1,408,446	0	0	2,929,083	0	0	0	0	0.00

**FY 2024-25**  
**GENERAL FUND**  
**CAPITAL OUTLAY**

GENERAL FUND CAPITAL OUTLAY						
Account	Location	Description	Requested	Recommended	Proposed	Funding Source
20.001-20.27.600-574.641	Recreation	New Golf Cart	\$ 15,000	\$ 15,000	\$ 15,000	Working Capital
	<b>Recreation Total</b>		<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	
20.001-50.51.000-539.641	Property Management	Vacuum Trailer	\$ 62,700	\$ 62,700	\$ 62,700	Working Capital
20.001-50.51.000-539.642	Property Management	Aqua Barrier Dam Equipment	22,957	22,957	22,957	Working Capital
	<b>Property Management Total</b>		<b>\$ 85,657</b>	<b>\$ 85,657</b>	<b>\$ 85,657</b>	
20.001-60.62.000-539.642	BS&A project	Upgrade BS&A and Reporting	\$ 12,000	\$ 12,000	\$ 12,000	Working Capital
	<b>Finance Total</b>		<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	
<b>Total General Fund Capital Outlay</b>			<b>\$ 112,657</b>	<b>\$ 112,657</b>	<b>\$ 112,657</b>	

**GENERAL FUND - WORKING CAPITAL AND RESERVE BALANCES**

<b>Working Capital</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
	<b>Amended Budget</b>					
Beginning Balance	22,572,165	19,536,113	16,754,923	17,191,275	17,467,359	17,101,077
Deposits	66,866,297	73,199,332	78,589,425	82,737,473	86,000,453	89,850,616
Expenditures	67,038,011	75,867,865	78,153,073	82,461,389	86,366,735	90,707,852
Capital Expenditures	2,864,338	112,657	0	0	0	0
Ending Balance	19,536,113	16,754,923	17,191,275	17,467,359	17,101,077	16,243,841

FY23-24 Operating Budget	\$67,038,011
3-Months	\$16,759,503
4-Months	\$22,348,004

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Func: 20-124 SRF FIRE SAFETY										
ESTIMATED REVENUES										
325.212	FIRE ASSESS - LAKE RESIDENTIAL	1,820,138	2,196,703	2,196,703	2,184,399	2,385,897	2,385,897	2,385,897	189,194	8.61
329.100	INSPECTION FEE	0	0	0	14,732	0	0	0	0	0.00
331.201	CERT HOMELAND SECURITY 2010-SS	2,307,585	0	0	285,080	0	0	0	0	0.00
334.901	ST-FEMA CLAIM REIM	207,415	0	0	0	0	0	0	0	0.00
335.211	FIREFIGHTER SUPPLEMENTAL COMP	48,079	40,000	40,000	0	40,000	40,000	40,000	0	0.00
338.093	SAFETY FEES FROM RAD (CURRENT)	1,087,067	1,090,192	1,090,192	545,129	1,091,661	1,091,661	1,091,661	1,469	0.13
338.094	SAFETY FEES FROM SLAD (CURRENT)	1,827,722	1,827,432	1,827,432	913,883	1,827,775	1,827,775	1,827,775	343	0.02
338.095	SAFETY FEES FROM SLAD (FUTURE)	724,938	673,102	673,102	411,166	750,214	750,214	750,214	77,112	11.46
338.096	SUMTER CO FIRE ASSESS REV SHAR	0	0	0	0	23,812,290	23,812,290	23,812,290	23,812,290	0.00
338.099	SUMTER CO MEDICAL ASSESS REV S	0	0	0	0	11,943,934	11,943,934	11,943,934	11,943,934	0.00
338.105	SUMTER CO FIRE SERVICES	17,589,980	19,961,949	19,961,949	12,802,311	0	0	0	(19,961,949)	(100.00)
339.201	FIRE PROTECT-FRUITLAND PARK	399,558	419,536	419,536	205,715	423,762	423,762	423,762	4,226	1.01
341.917	ELECTRIC REIMBURSEMENT	7,116	0	0	4,651	0	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	31,396	0	0	33,113	0	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	71,691	90,000	90,000	29,346	7,500	90,000	90,000	0	0.00
342.401	CPR CLASS FEES	6,870	7,500	7,500	7,745	7,500	7,500	7,500	0	0.00
342.602	VPSD TRANSPORT REVENUE	8,130,757	8,451,520	8,451,520	4,843,852	9,125,000	9,125,000	9,125,000	673,480	7.97
361.101	INT INCOME - CFB	50,671	40,000	40,000	73,716	140,000	140,000	140,000	100,000	250.00
361.102	INT INCOME - CASH EQUIV	584,981	500,000	500,000	333,676	500,000	500,000	500,000	0	0.00
361.306	FLGT-UNREALIZED GAIN/LOSS	34,386	0	0	28,845	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	157,515	0	0	107,243	0	0	0	0	0.00
361.309	FLFT-UNREALIZED GAIN/LOSS	(2,015)	0	0	3,948	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	45,660	70,000	70,000	187,624	90,000	90,000	90,000	20,000	28.57
361.409	FLFT-REALIZED GAIN/LOSS	44,090	30,000	30,000	28,693	45,000	45,000	45,000	15,000	50.00
364.001	DISPOSITION OF FIXED ASSETS	141,916	0	0	0	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	7,715	0	0	0	0	0	0	0	0.00
366.005	DONATION - EE APPRECIATION	10,945	0	0	8,933	0	0	0	0	0.00
566.901	SETTLEMENT - CONTRACTS	0	765,613	765,613	765,613	0	0	0	(765,613)	(100.00)
669.911	ADDI/USE-VEH/EQP R.R.	0	7,005,330	7,005,330	0	(9,635,066)	(9,635,066)	(16,640,396)	(237,594)	(237.59)
669.911	ADDI/USE-VEH/EQP R.R.	0	1,102,000	1,102,000	0	0	0	0	(1,102,000)	(100.00)
TOTAL ESTIMATED REVENUES		35,364,178	36,196,795	44,270,877	23,815,413	42,637,967	42,637,967	42,637,967	(1,632,910)	(3.68)
APPROPRIATIONS										
121	REGULAR SALARY & WAGES	11,189,897	12,792,443	12,792,443	6,116,373	14,783,951	14,783,951	14,783,951	1,991,508	15.57
141	OVERTIME	2,823,865	2,705,439	2,705,439	1,083,627	2,691,956	2,691,956	2,691,956	(13,483)	(0.50)
152	SPECIAL PAY - CELL PHONES	540	0	0	0	0	0	0	0	0.00
211	SOCIAL SECURITY TAXES	829,309	793,229	793,229	442,486	1,081,693	1,081,693	1,081,693	288,464	36.37
212	MEDICARE TAXES	194,098	185,588	185,588	99,929	253,513	253,513	253,513	67,925	36.60
221	RETIREMENT CONTR-EMPLOYER	2,411,117	2,403,106	2,403,106	1,393,084	2,949,065	2,949,065	2,949,065	545,959	22.72
222	RETIREMENT CONTR-EMPLOYER MATCH	289,179	383,883	383,883	150,656	523,461	523,461	523,461	139,578	36.36
231	HEALTH & LIFE INSURANCE	2,743,323	3,383,798	3,383,798	1,443,831	4,208,678	4,208,678	4,208,678	845,670	25.15
232	USA - EMPLOYER PORTION	0	6,255	6,255	9,200	0	0	0	(6,255)	(100.00)
235	FF CANCER BENEFIT	10,442	14,695	29,231	29,050	27,502	27,502	27,502	(1,729)	(5.91)
241	WORKER'S COMPENSATION	457,423	773,251	773,251	267,343	695,606	695,606	695,606	(77,645)	(10.04)
311	MANAGEMENT FEES	634,096	1,184,740	1,184,740	592,372	1,864,048	1,864,048	1,864,048	679,308	57.34
312	ENGINEERING SERVICES	8,185	13,440	13,440	3,160	13,440	13,440	13,440	0	0.00
313	LEGAL SERVICES	11,818	20,000	20,000	21,108	20,000	20,000	20,000	0	0.00
314	TAX COLLECTOR FEES	20,820	42,867	42,867	21,782	32,520	32,520	32,520	(10,347)	(24.14)
319	OTHER PROFESSIONAL SVCS	224,280	585,013	585,013	270,656	627,062	627,062	627,062	42,049	7.19
322	AUDITING SERVICES	10,304	11,600	11,770	9,461	12,947	12,947	12,947	1,177	10.00
341	JANITORIAL SVCS	7,707	26,000	26,000	4,596	27,300	27,300	27,300	1,300	5.00

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.124 SRF FIRE SAFETY										
APPROPRIATIONS										
342	HEALTH SERVICES	129,862	241,645	241,475	4,004	240,000	240,000	240,000	(1,475)	(0.61)
343	SYSTEMS MGMT SUPPORT	331,246	192,369	210,399	80,924	191	191	191	(210,208)	(99.91)
344	PAYROLL SERVICES	28,009	39,871	39,871	14,080	79,664	79,664	79,664	39,793	99.80
349	MISC CONTRACTUAL SVCS	272,990	631,136	631,136	238,293	769,454	769,454	769,454	138,318	21.92
401	TRAVEL & PER DIEM	15,790	44,900	44,900	2,572	45,940	45,940	45,940	1,040	2.32
411	TELEPHONE	87,886	2,000	2,000	0	2,000	2,000	2,000	0	0.00
412	POSTAGE	1,522	2,040	2,040	427	2,340	2,340	2,340	300	14.71
413	CARLE	4,679	3,390	4,390	2,135	6,805	6,805	6,805	2,415	55.01
431	ELECTRICITY	144,175	179,345	184,645	50,954	221,545	221,545	221,545	36,900	19.98
432	NATURAL GAS	10,162	17,140	17,760	7,171	19,900	19,900	19,900	2,140	12.05
433	WATER & SEWER	24,159	39,550	40,550	14,802	41,750	41,750	41,750	1,200	2.96
434	IRRIGATION WATER	15,764	21,509	21,509	7,563	29,400	29,400	29,400	7,891	36.69
436	SOLID WASTE	12,950	24,310	24,310	6,128	23,790	23,790	23,790	(520)	(2.14)
441	OFFICE LEASES	623,443	631,183	631,183	274,590	957,359	957,359	957,359	326,176	51.68
442	EQUIPMENT RENTAL	58,837	5,400	5,400	2,189	0	0	0	(5,400)	(100.00)
443	VEHICLE RENTAL	45,964	85,952	85,952	31,192	878,765	878,765	878,765	794,813	946.75
451	CASUALTY & LIABILITY INSUR	193,148	382,583	382,583	127,792	413,691	413,691	413,691	31,108	8.13
461	EQUIPMENT MAINTENANCE	74,625	240,170	210,170	67,238	182,900	182,900	182,900	(27,270)	(12.98)
462	BUILDING/STRUCTURE MAINT	235,951	387,036	403,210	235,276	514,541	514,541	514,541	111,331	27.61
463	LANDSCAPE MAINT-RECURRING	70,712	78,678	78,678	32,570	103,405	103,405	103,405	24,726	31.43
464	LANDSCAPE MAINT-NON RECURRING	19,631	24,350	23,350	6,000	40,800	40,800	40,800	17,450	74.73
465	VEHICLE REPAIR & MAINT	29,706	33,700	35,700	8,045	22,200	22,200	22,200	(13,500)	(37.82)
468	IRRIGATION REPAIR	3,082	6,900	7,900	1,226	4,823	4,823	4,823	(3,077)	(58.95)
469	OTHER MAINTENANCE	8,207	10,500	10,500	1,226	27,245	27,245	27,245	16,745	159.48
471	PRINTING & BINDING	135	0	0	0	0	0	0	0	0.00
491	BANK CHARGES	16,758	53,420	35,420	9,084	57,412	57,412	57,412	21,992	62.09
493	PERMITS & LICENSES	8,510	37,495	37,530	915	40,690	40,690	40,690	3,160	8.42
511	OFFICE SUPPLIES	22,306	17,950	17,950	3,435	21,850	21,850	21,850	3,900	21.73
521	GASOLINE/DIESEL	318,595	507,610	480,075	121,684	524,141	524,141	524,141	44,066	9.18
522	OPERATING SUPPLIES	780,521	1,609,048	1,766,778	474,791	1,619,075	1,619,075	1,619,075	(147,703)	(9.36)
524	NON CAPITAL FF&E	470,243	857,037	989,057	311,382	615,139	615,139	615,139	(373,918)	(37.81)
525	NON CAPITAL HARDWARE/SOFTWARE	118,169	120,870	128,837	17,452	0	0	0	(128,837)	(100.00)
529	OPERATING SUPPLIES OTHER	55,018	66,635	66,635	22,394	80,250	80,250	80,250	13,615	20.43
541	BOOKS & PUBLICATIONS	10,207	30,450	30,450	1,651	19,170	19,170	19,170	(11,280)	(37.04)
542	TRAINING & EDUCATION	59,204	157,685	157,685	19,886	143,610	143,610	143,610	(14,075)	(9.93)
543	PROFESSIONAL DUES	3,130	6,050	6,050	1,854	8,375	8,375	8,375	2,325	38.43
545	TUITION ASSISTANCE	40,600	153,245	153,245	40,001	210,245	210,245	210,245	57,000	37.20
622	BUILDINGS	687,865	25,000	4,204,237	598,995	82,500	82,500	82,500	(4,121,737)	(98.04)
623	LEASEHOLD IMPROVEMENTS	324,403	1,111,319	2,154,562	319,479	280,000	280,000	280,000	(1,874,562)	(87.00)
633	INFRASTRUCTURE	132,250	0	853,569	130,237	120,960	120,960	120,960	(732,609)	(85.83)
641	VEHICLES	2,323,530	1,803,618	2,712,315	2,076,275	350,000	350,000	350,000	(2,362,315)	(87.10)
642	CAPITAL FF&E	761,354	997,112	1,819,607	584,926	353,650	353,650	353,650	(1,465,957)	(80.56)
911	TRANS TO GENERAL R&R	0	0	0	0	3,669,650	3,669,650	3,669,650	0	0.00
TOTAL APPROPRIATIONS		30,441,701	36,196,795	44,270,877	17,908,216	42,637,967	42,637,967	42,637,967	(1,632,910)	(3.69)
NET OF REVENUES/APPROPRIATIONS - FUND 20.124		4,522,477	0	0	5,907,197	0	0	0	0	0.00

FY 2024-25  
SAFETY  
CAPITAL PROJECTS

Account	Location	Description	Requested	Recmd	Proposed	Funding Source
20.124-90.95.042-522.622	Station #42	Renovation - Re-budgeted	\$ 60,000	\$ 60,000	\$ 60,000	Working Capital
20.124-90.95.045-522.622	Station #45	Renovation - Engineering costs	\$ 22,500	\$ 22,500	\$ 22,500	Working Capital
		<b>Building Total - 522622</b>	<b>\$ 82,500</b>	<b>\$ 82,500</b>	<b>\$ 82,500</b>	
20.124-90.95.051-522.623	Station #51	Renovation - Engineering costs	280,000	280,000	280,000	Working Capital
		<b>Leasehold Improvements Total - 522623</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	<b>\$ 280,000</b>	
20.124-90.95.044-522.633	Station #44	Concrete Repairs	\$ 120,960	\$ 120,960	\$ 120,960	Working Capital
		<b>Infrastructure Total - 522633</b>	<b>\$ 120,960</b>	<b>\$ 120,960</b>	<b>\$ 120,960</b>	
20.124-90.98.000-526.641	Transport	Ambulance Remount	\$ 350,000	\$ 350,000	\$ 350,000	Working Capital
		<b>Vehicle Total - 522641</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	
20.124-90.95.040-522.642	Station #40	Holmatro	52,500	52,500	52,500	Working Capital
20.124-90.95.043-522.642	Station #43	Holmatro	55,125	55,125	55,125	Working Capital
20.124-90.95.048-522.642	Station #48	Holmatro	50,000	50,000	50,000	Working Capital
20.124-90.95.048-522.642	Station #48	LP-15	54,025	54,025	54,025	Working Capital
20.124-90.95.051-522.642	Station #51	Cascade System	60,000	60,000	60,000	Working Capital
20.124-90.95.052-522.642	Everglades Rec. Center (QRV/Medic)	Renovation	20,000	20,000	20,000	Working Capital
20.124-90.95.054-522.642	Ezell Rec. Center (QRV/Medic)	Renovation	20,000	20,000	20,000	Working Capital
20.124-90.98.000-526.642	Transport	EMS BC Truck - Light Trailer	17,000	17,000	17,000	Working Capital
20.124-90.98.000-526.642	Transport	Ventilators	25,000	25,000	25,000	Working Capital
		<b>Capital FF&amp;E Total - 522642</b>	<b>\$ 353,650</b>	<b>\$ 353,650</b>	<b>\$ 353,650</b>	
		<b>Total Safety Capital Projects</b>	<b>\$ 1,187,110</b>	<b>\$ 1,187,110</b>	<b>\$ 1,187,110</b>	

**SAFETY - WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Amended Budget					
Beginning Balance	0	17,828,839	10,823,509	20,458,575	22,503,668	25,785,050	27,948,031
Deposits	0	36,163,547	52,273,033	55,949,286	56,622,153	57,304,734	58,856,376
Expenditures	0	31,424,587	41,450,857	48,838,818	52,286,746	54,940,203	60,984,802
Capital Expenditures	0	11,744,290	1,187,110	5,065,375	1,054,025	201,550	132,680
Ending Balance	17,828,839	10,823,509	20,458,575	22,503,668	25,785,050	27,948,031	25,686,925

**RESERVES**

<b>RESERVES (General/Vehicle)</b>	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Actual	Amended Budget					
Beginning Balance	0	3,236,061	2,134,061	2,134,061	2,134,061	2,134,061	2,134,061
Deposits	0	0	0	0	0	0	0
Expenditures	0	1,102,000	0	0	0	0	0
Ending Balance	3,236,061	2,134,061	2,134,061	2,134,061	2,134,061	2,134,061	2,134,061

FY23-24 Operating Budget	\$31,424,587
3 Months	\$7,856,147
4 Months	\$10,474,862

**PUBLIC SAFETY FUND  
FIVE YEAR CAPITAL IMPROVEMENT  
PLAN**

**2024/25 – 2028/29**





**PUBLIC SAFETY FUND**  
**2024/25 – 2028/29**

Location	2024-25	2025-26	2026-27	2027-28	2028-29
ST21-Logistics	-	-	-	-	-
ST40	52,500	-	-	60,775	-
ST41	-	-	-	-	-
ST42	-	-	-	-	-
ST43	55,125	-	-	-	-
ST44	120,960	400,000	1,000,000	-	-
ST45	22,500	1,055,125	-	80,000	-
ST46	-	-	54,025	-	-
ST47	-	-	-	60,775	-
ST48	104,025	-	-	-	-
ST49	-	-	-	-	-
ST51	340,000	3,610,250	-	-	-
ST52	20,000	-	-	-	-
ST54	20,000	-	-	-	-
ST55	-	-	-	-	132,680
Transport (90.98)	392,000	-	-	-	-
Leased Fire/BLS Vehicles	517,530	1,364,298	1,646,462	2,230,461	2,862,565
Leased Transport/ALS Vehicles	361,235	531,962	1,129,607	1,474,642	1,667,093
	<u>2,005,875</u>	<u>6,961,635</u>	<u>3,830,094</u>	<u>3,906,653</u>	<u>4,662,338</u>

FIRE DEPARTMENT APPARATUS - ENGINES		YEARS	CONDITION	LEASE/OWN	2024-25	2025-26	2026-27	2027-28	2028-29
ENGINE #40 - 2019 E-ONE	5	I	OWN						
ENGINE #41 - 2023 E-ONE	1	I	OWN						
ENGINE #44 - 2006 SUTPHEN	18	IV	OWN						
ENGINE #44 (NEW)	1	I	OWN						
ENGINE #46 - 2016 E-ONE	8	II	OWN						
ENGINE #47 - 2019 E-ONE	5	I	OWN						
SQUAD #51 - 2012 SUTPHEN	12	IV	OWN		303,618	318,648	318,648	318,648	318,648
RESERVE ENGINE #40 - 2001 E-ONE	23	IV	OWN			241,514	253,470	253,470	
RESERVE ENGINE 2003 E-ONE	21	IV	OWN						
RESERVE ENGINE #41 - 2008 SUTPHEN	16	IV	OWN						
RESERVE ENGINE #44 - 2008 SUTPHEN	15	IV	OWN				261,525	274,472	276,016
ENGINE - NEW FIRE STATION #48	N/A								
ENGINE - NEW FIRE STATION #49	N/A			237,201	248,944	248,944	248,944	248,944	248,944
ENGINE - NEW STA 50? (OR REPLACEMENT E46)	N/A				237,201	248,944	248,944	248,944	248,944
ENGINE-TRAINING CENTER	N/A								
SUBTOTAL - ENGINES				237,201	789,763	1,058,050	1,331,531	1,620,494	
FIRE APPARATUS - AERIAL APPARATUS		YEARS	CONDITION	LEASE/OWN	2024-25	2025-26	2026-27	2027-28	2028-29
LADDER #43 - 2011 SUTPHEN QUINT	13	IV	OWN		280,329	294,206	294,206	294,206	294,206
LADDER #45 - 2020 E-ONE	4	I	OWN						
TOWER #40 - 2017 E-ONE TOWER LADDER	7	III	OWN						
RESERVE LADDER #45 - 2011 SUTPHEN QUINT	13	IV	OWN		280,329	294,206	294,206	294,206	294,206
LADDER - FUTURE STATION 49								310,518	325,890
LADDER - FUTURE STATION 55									327,769
SUBTOTAL - AERIALS				280,329	574,535	588,412	898,930	1,242,071	

EMS APPARATUS - AMBULANCES		YEARS	CONDITION	LEASE/OWN	2024-25	2025-26	2026-27	2027-28	2028-29
AMB # 1- MEDIC 243	2	I	OWN	60,379	63,368	63,368	63,368	63,368	63,368
AMB # 2- MEDIC 47	2	I	OWN				78,923	78,923	82,830
AMB # 3- MEDIC 46	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 4- MEDIC RES 103	2	I	OWN	69,004	72,420	72,420	72,420	72,420	72,420
AMB # 5- MEDIC 43	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 6- MEDIC 44	2	I	OWN			57,920	60,788	60,788	60,788
AMB # 7- MEDIC 40	2	I	OWN		71,592	75,136	75,136	75,136	75,136
AMB # 8- MEDIC 41	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 9- MEDIC RES 104	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 10- MEDIC 45	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 11- MEDIC 240	2	I	OWN			75,151	78,893	78,893	78,893
AMB # 12- MEDIC RES 101	2	I	OWN				78,923	78,923	82,830
AMB # 13- MEDIC RES 102	2	I	OWN					82,805	82,805
AMB # 14- MEDIC 48	1	I	OWN				78,923	78,923	82,830
AMB # 15- MEDIC 241	1	I	OWN				78,923	78,923	82,830
AMB # 16- MEDIC 51	N/A	I	OWN						
AMB # 17- MEDIC 248	N/A			77,284	81,110	81,110	81,110	81,110	81,110
AMB # 18- MEDIC 251	N/A			77,284	81,110	81,110	81,110	81,110	81,110
AMB # 22- MEDIC 54	N/A					81,252	85,275	85,275	85,275
AMB # 19- MEDIC FOR FUTURE STA. 49	N/A			77,284	81,110	81,110	81,110	81,110	81,110
AMB # 20- MEDIC 52	N/A				81,252	85,275	85,275	85,275	85,275
AMB # 24- MEDIC FOR FUTURE STA. 55	N/A							94,018	94,018
SUBTOTAL - AMBULANCES				361,235	531,962	1,129,607	1,474,642	1,667,093	1,667,093
SUBTOTAL - ENGINES				237,201	789,763	1,058,050	1,331,531	1,620,494	1,620,494
SUBTOTAL - AERIALS				280,329	574,535	588,412	898,930	1,242,071	1,242,071
TOTAL - APPARATUS				878,765	1,896,260	2,776,069	3,705,103	4,529,658	4,529,658



VPSD 5-Year  
Capital Improvement Plan

		2024-25	2025-26	2026-27	2027-28	2028-29
<b>Station #41</b>	<b>8013 E CR 466 The Villages, FL, 32162</b>					
Building	Renovation - Start FY22/23, Will Complete FY23/24					
	Roof					
	Flooring					
	Exterior Painting					
	Interior Painting					
	Doors					
	HVAC					
	Kitchen Appliances					
	Parking Lots - Seal & Stripe					
	Parking Lots - Mill and Overlay					
	Concrete repairs					
<b>Infrastructure</b>						
	Fire Engines					
	Aerial Apparatus					
<b>Vehicles</b>						
	Lifepak 15					
	Station FF&E					
<b>Equipment</b>						
	Holmatro					
<b>Station #42</b>	<b>17202 SE 86th Belle Mead Circle, The Villages, FL 32162</b>					
Building	Capital Expenditures					
	Building					
	Roof					
	Flooring					
	Exterior Painting					
	Interior Painting					
	Doors					
	HVAC					
	Kitchen Appliances					
	Parking Lots - Seal & Stripe					
	Parking Lots - Mill and Overlay					
	Concrete repairs					
<b>Infrastructure</b>						
	Fire Truck					
	Aerial Apparatus					
<b>Vehicles</b>						
	Holmatro					
	Lifepak 15					
<b>Equipment</b>						
	Other Equipment					
	<b>Capital Expenditures</b>					

VPSD 5-Year  
Capital Improvement Plan

		Recommended Work					
Station #	Address	2024-25	2025-26	2026-27	2027-28	2028-29	
<b>Station #43</b>	<b>1419 Paradise Dr. Lady Lake, FL. 32159</b>						
Building	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
	Fire Truck Replacement						
	Aerial Apparatus						
	Holmatro	55,125					
	Lifepak 15						
	Other Equipment						
		55,125					
		Capital Expenditures					
		55,125					
<b>Station #44</b>	<b>3035 Morse Blvd The Villages, FL. 32163</b>						
Building	Building						
	Roof		400,000				
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC			1,000,000			
	Kitchen Appliances						
	Parking Lots - Seal & Stripe						
	Exterior Signage						
	Parking Lots - Mill and Overlay						
	Concrete repairs	120,960					
	Fire Engines						
	Aerial Apparatus						
	Holmatro						
	Lifepak 15						
	Other Equipment						
		120,960	400,000	1,000,000			
		Capital Expenditures					
		120,960	400,000	1,000,000			

VPSD 5-Year  
Capital Improvement Plan

Station #	355 Buena Vista Blvd. The Villages, FL. 32163	Recommended Work	2024-25	2025-26	2026-27	2027-28	2028-29
<b>Station #45</b>							
<b>Building</b>		Fire Station Renovation FY25/26	22,500	1,000,000			
	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC	Replace FY27/28				80,000	
	Kitchen Appliances						
<b>Infrastructure</b>							
	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
<b>Vehicles</b>							
	Fire Engines						
	Aerial Apparatus						
<b>Equipment</b>							
	Holmatro	Purchase FY25/26		55,125			
	Lifepak 15						
	Other Equipment						
		Capital Expenditures	22,500	1,055,125		80,000	
<b>Station #46</b>							
<b>Building</b>							
	Building						
	Roof						
	Flooring						
	Exterior Painting						
	Interior Painting						
	Doors						
	HVAC						
	Kitchen Appliances						
<b>Infrastructure</b>							
	land						
	Parking Lots - Seal & Stripe						
	Parking Lots - Mill and Overlay						
	Concrete repairs						
<b>Vehicles</b>							
	Fire Engines						
	Aerial Apparatus						
<b>Equipment</b>							
	Holmatro	Purchase FY26/27			54,025		
	Lifepak 15						
	Other Equipment						
		Capital Expenditures				54,025	















FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMD BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.422 LSSA										
APPROPRIATIONS										
471	PRINTING & BINDING	1,650	2,000	2,000	0	2,000	2,000	2,000	0	0.00
493	PERMITS & LICENSES	6,525	8,925	8,925	0	13,000	13,000	13,000	4,075	45.66
497	LEGAL ADVERTISING	0	500	500	0	500	500	500	0	0.00
499	MISC CURRENT CHARGES	0	800	1,800	977	800	800	800	(1,000)	(55.56)
522	OPERATING SUPPLIES	582	0	0	226	0	0	0	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	1,309	5,000	5,000	0	5,000	5,000	5,000	0	0.00
526	METER SUPPLIES	109,419	160,000	160,000	22,575	160,000	160,000	160,000	0	0.00
529	OPERATING SUPPLIES OTHER	235,139	245,000	245,000	112,072	265,000	265,000	265,000	20,000	8.16
591	DEPRECIATION EXPENSE	1,579,329	0	0	0	0	0	0	0	0.00
622	BUILDINGS	23,483	0	404,548	14,548	0	0	0	(404,548)	(100.00)
633	INFRASTRUCTURE	1,094,932	3,088,020	6,463,286	473,855	4,885,386	4,885,386	4,885,386	(1,577,900)	(24.41)
642	CAPITAL FF&E	4,640	0	0	0	0	0	0	0	0.00
710	PRINCIPAL	2,595,000	2,700,000	2,700,000	2,700,000	2,815,000	2,815,000	2,815,000	115,000	4.26
721	INTEREST EXP - SR DEBT	2,505,148	2,449,042	2,449,042	1,186,470	2,334,440	2,334,440	2,334,440	(114,602)	(4.68)
911	TRANS TO GENERAL R&R	1,000,000	1,000,000	1,000,000	500,002	1,000,000	1,000,000	1,000,000	0	0.00
TOTAL APPROPRIATIONS		13,537,113	14,837,909	18,858,055	7,432,915	17,076,957	17,076,957	17,076,957	(1,781,098)	(9.44)
NET OF REVENUES/APPROPRIATIONS - FUND 20.422		842,990	0	0	(9,403)	0	0	0	0	0.00

**FY2024-25 CAPITAL LIST  
LITTLE SUMTER SERVICE AREA FUND  
CAPITAL PROJECTS**

Facility/Location	Description	Requested	Recommended	Proposed	Funding Source
Odor Control at Headworks	Pump Filtered Effluent to Odor Control	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00	Working Capital
Oxidation Ditch	Anoxic Mixer & Gear Box Replacement (4)	120,000	120,000	120,000	Working Capital
Sludge Tank Blowers	Blowers (3) - Replacement and Building Removal	125,000	125,000	125,000	Working Capital
Reclaimed Water System	Spruce Creek RIBS Improvements	850,000	850,000	850,000	Working Capital
Electrical	Generator Upgrade	100,000	100,000	100,000	Working Capital
<b>Total 536633</b>		<b>\$ 1,310,000</b>	<b>\$ 1,310,000</b>	<b>\$ 1,310,000</b>	
<b><u>LSSA Lift Stations &amp; Collection</u></b>					
General Lift Stations	Pump Rebuild-Replacement Program	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	Working Capital
Collection System	Manhole Rehab	200,000	200,000	200,000	Working Capital
Collection System	Candlebrook Force Main Relining/Replacement	75,000	75,000	75,000	Working Capital
Collection System	Tybee Sewer Inspection and Rehabilitation	25,000	25,000	25,000	Working Capital
<b>Total 536633</b>		<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	
<b><u>LSSA Potable Water System</u></b>					
Distribution System	Belle Meade - Water Main Replacement and Looping	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	Working Capital
Distribution System	Interconnect Rehab (1-Morse/Modoro, 2-El Camino, 4-Bob Evans)	170,000	170,000	170,000	Working Capital
All Facilities	Pumping/Treatment Improvements to Meet Demand (VFDs)	500,000	500,000	500,000	Working Capital
Generator - WTP 3	Upgrade Wellsite Generator	50,000	50,000	50,000	Working Capital
Iron Treatment - WTP 4	Iron Filtration Study (High Iron WTP 4)	75,000	75,000	75,000	Working Capital
<b>Total 536633</b>		<b>\$ 920,000</b>	<b>\$ 920,000</b>	<b>\$ 920,000</b>	
<b><u>Metering System</u></b>					
Distribution System	Implementation of Advanced Meters	\$ 1,250,000.00	\$ 1,250,000.00	\$ 1,250,000.00	Working Capital
<b>Total 536633</b>		<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	<b>\$ 1,250,000</b>	
<b><u>LSSA General</u></b>					
Valve Replacement Program	VRP - Collections & Distribution	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	Working Capital
Valve Replacement Program	VRP - Stations	25,000	25,000	25,000	Working Capital
SCADA System	SCADA MASTER PLAN IMPROVEMENTS	855,386	855,386	855,386	Working Capital
<b>Total 536633</b>		<b>\$ 955,386</b>	<b>\$ 955,386</b>	<b>\$ 955,386</b>	
	<b>TOTAL</b>	<b>4,885,386</b>	<b>4,885,386</b>	<b>4,885,386</b>	

**LSSA - WORKING CAPITAL AND RESERVE BALANCES**

**WORKING CAPITAL**

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	19,281,594	13,362,238	10,603,881	9,370,806	12,313,341	13,997,213
Deposits	7,789,657	9,169,160	9,532,046	9,852,684	10,203,547	10,560,205
Expenditures	8,440,493	4,577,031	4,242,277	4,451,225	4,672,628	4,907,252
Capital Improvement Plan	4,268,520	6,350,486	5,522,844	1,458,924	2,847,047	2,683,700
Transfer to Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Balance	13,362,238	10,603,881	9,370,806	12,313,341	13,997,213	15,966,466

**Debt Service**

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	585,481	585,481	585,481	585,481	585,481	585,481
Deposits	5,149,042	5,149,440	5,136,269	5,133,589	5,129,132	5,127,540
Expenditures	5,149,042	5,149,440	5,136,269	5,133,589	5,129,132	5,127,540
Ending Balance	585,481	585,481	585,481	585,481	585,481	585,481

**RESERVES**

**General R & R Reserve**

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	8,244,361	9,244,361	10,244,361	8,244,361	5,244,361	3,744,361
Deposits	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	0	0	3,000,000	4,000,000	2,500,000	2,500,000
Ending Balance	9,244,361	10,244,361	8,244,361	5,244,361	3,744,361	2,244,361

FY23-24 Operating Budget	\$ 8,440,493
3 Months	\$ 1,844,366
4 Months	\$ 2,459,154



**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT**  
 Little Sumter Service Area (LSSA) - Water and Wastewater Systems  
 LSSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2024-25	2025-26	2026-27	2027-2028	2028-2029	5 Year Total
LSSA WWTP	Headworks	Headworks Screen Replacement & Controls	633	0	150,000	840,000	0	0	990,000
LSSA WWTP	Odor Control at Headworks	Pump Filtered Effluent to Odor Control	633	115,000	0	0	0	0	115,000
LSSA WWTP	Oxidation Ditch	Anoxic Mixer & Gear Box Replacement (4)	633	120,000	0	250,000	0	0	370,000
LSSA WWTP	Oxidation Ditch	OD No. 1 - Grit Removal	462	0	0	75,000	0	0	75,000
LSSA WWTP	Oxidation Ditch	OD No. 2 - Grit Removal	462	0	75,000	0	0	0	75,000
LSSA WWTP	Oxidation Ditch	OD No. 3 - Grit Removal	462	100,000	0	0	0	75,000	175,000
LSSA WWTP	Oxidation Ditch	OD No. 3 - Aerator & Gear Boxes Rebuilds (3)	633	0	0	200,000	400,000	0	600,000
LSSA WWTP	Clarifiers	OD No. 3 - Discharge Weir Replacement	462	0	0	0	0	100,000	100,000
LSSA WWTP	RAS/WAS System	Clarifier No. 3 Internals Recoating	462	0	0	215,000	0	0	215,000
LSSA WWTP	Traveling Bridge Filters	RAS Pit - Structural Inspection	319	207,500	20,000	0	0	0	207,500
LSSA WWTP	Traveling Bridge Filters	Filters Recoating	462	75,000	0	0	0	0	75,000
LSSA WWTP	Traveling Bridge Filters	Filter (5) - Sand Replacement	462	0	0	0	0	0	0
LSSA WWTP	Sludge Tank Blowers	Filters - Electrical Upgrades (Panels, Festoons, etc)	633	0	0	0	0	200,000	200,000
LSSA WWTP	Sludge Holding Tanks	Blowers (3) - Replacement and Building Removal	633	125,000	1,030,000	0	0	0	1,155,000
LSSA WWTP	Reclaimed Water System	Sludge Holding (3) - Recoatings	462	0	0	0	280,000	0	280,000
LSSA WWTP	Effluent Holding Basins	Spruce Creek RIBS Improvements	633	850,000	860,000	0	0	0	1,710,000
LSSA WWTP	Plant Site	Reject & Effluent Holding Basin - Re-Lining	633	0	0	125,000	525,000	0	650,000
LSSA WWTP	Electrical	Main Disconnects (2) - Replacement	462	0	100,000	625,000	0	0	725,000
LSSA WWTP	Electrical	Future Projects	633	0	0	0	0	400,000	400,000
LSSA WWTP	Electrical	Lightning Protection Implementation & Replace Surge Modules	633	0	0	75,000	220,000	0	295,000
LSSA WWTP	Electrical	Generator Upgrade	633	100,000	425,000	0	0	0	525,000
LSSA WWTP		Renew WWTP Permit	312	70,000	0	0	0	0	70,000
		<b>Subtotal</b>		<b>1,762,500</b>	<b>2,660,000</b>	<b>2,330,000</b>	<b>1,500,000</b>	<b>775,000</b>	<b>9,027,500</b>
<b>LSSA Lift Stations &amp; Collection</b>									
General Lift Station		Pump Rebuild-Replacement Program	633	150,000	150,000	150,000	0	0	600,000
Lift Station No 6		LS 6- Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 7		LS 7- Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 9		LS 9 - Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	250,000	0	250,000
Lift Station No 10		LS 10 - Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	60,000	0	60,000
Collection System		Manhole Rehab	633	200,000	0	0	0	0	200,000
Collection System		Desktop - I & I Study	312	0	75,000	0	0	0	75,000
Collection System		Candlebrook Force Main Relining/Replacement	633	75,000	250,000	0	0	0	325,000
Collection System		Tybee Sewer Inspection and Rehabilitation	633	25,000	380,000	0	0	0	405,000
Collection System		Future Projects	633	0	0	0	0	700,000	700,000
Collection System		Future Projects	462	0	0	0	0	85,000	85,000
Collection System		Collection System Inspection	312	0	0	350,000	0	0	350,000
Collection System		Collection System Repairs	633	0	0	500,000	650,000	500,000	1,000,000
		<b>Subtotal</b>		<b>450,000</b>	<b>855,000</b>	<b>500,000</b>	<b>650,000</b>	<b>2,095,000</b>	<b>4,550,000</b>

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT**  
 Little Sumner Service Area (LSSA) - Water and Wastewater Systems  
 LSSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2024-25	2025-26	2026-27	2027-2028	2028-2029	5 Year Total
<b>LSSA Potable Water System</b>									
General - Water	Distribution System	Fire Hydrant Replacements (1/yr @ \$8k)	462	8,000	8,000	8,000	0	0	24,000
General - Water	Distribution System	Belle Meade - Water Main Replacement and Looping	633	125,000	780,000	0	0	0	905,000
General - Water	Distribution System	Interconnect Rehab (1-Morse/Modero, 2-El Camino, 4-Bob Evans)	633	170,000	165,000	55,000	135,000	0	525,000
General - Water	All Facilities	Pumping/Treatment Improvements to Meet Demand (VFDs)	633	500,000	500,000	0	0	0	1,000,000
General - Water	Future Water Projects	Future Water Projects	633	0	0	0	0	1,250,000	1,250,000
General - Water	Future Water Projects	Future Water Projects	462	0	0	0	0	200,000	200,000
General - Water	WTP 2	Well Refurbishment Program (Study 1-4, 2 wells/yr)	312	58,600	60,300	62,100	32,000	0	213,000
WTP 2	Disinfection System	WTP 2 Chlorine Injection Rehab	633	0	0	50,000	375,000	0	425,000
WTP 2	Disinfection System	Replace Hypochlorite Tanks & add Pumps	633	0	0	0	50,000	0	50,000
WTP 2	Ground Storage Tank	Int. Cleaning, Crack Repair	462	25,000	0	0	0	0	25,000
WTP 2	Ground Storage Tank	External Coating and Crack Repair	462	0	0	0	107,500	0	107,500
WTP 3	Ground Storage Tank	Leak Detection & Repair, then External Coating	462	70,000	0	0	107,500	0	177,500
WTP 3	Generator	Upgrade Wellsite Generator	633	50,000	425,000	0	0	0	475,000
WTP 3	Wells	Replace Flowmeter Registers	462	25,000	0	0	0	0	25,000
WTP 4	Iron Treatment	Iron Filtration Study (High Iron WTP 4)	633	75,000	75,000	100,000	1,560,000	0	1,810,000
		<b>Subtotal</b>		<b>1,106,600</b>	<b>2,013,300</b>	<b>275,100</b>	<b>2,367,000</b>	<b>1,450,000</b>	<b>7,212,000</b>
<b>Metering System</b>									
Residential Potable	Distribution System	Meter Repairs, 5% replacement of 12,691 meters	526	140,000	140,000	140,000	40,000	40,000	500,000
Commercial Potable	Distribution System	Meter Repairs, 3% replacement of 740 meters	526	20,000	20,000	20,000	4,600	4,600	69,200
Metering System	Distribution System	Implementation of Advanced Meters	633	1,250,000	1,250,000	1,250,000	0	0	3,750,000
		<b>Subtotal</b>		<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>44,600</b>	<b>44,600</b>	<b>4,319,200</b>
<b>LSSA General</b>									
Valve Replacement Program		VRP - Collections & Distribution	633	75,000	50,000	50,000	50,000	50,000	275,000
Valve Replacement Program		VRP - Stations	633	25,000	125,000	125,000	125,000	125,000	525,000
LSSA General		Future Projects	633	0	0	0	0	125,000	125,000
GIS/Cityworks		GIS/Cityworks Implementation	349	66,000	0	0	0	0	66,000
SCADA System		SCADA Master Plan	633	855,386	214,544	208,824	60,447	0	1,339,201
Vehicles		Vac Trucks	641	0	550,000	0	0	0	550,000
		<b>Subtotal</b>		<b>1,021,386</b>	<b>939,544</b>	<b>383,824</b>	<b>235,447</b>	<b>300,000</b>	<b>2,880,201</b>
<b>LSSA Fees</b>									
Engineering Services		Engineering Services - Vikus	312	280,000	225,000	230,000	230,000	238,050	1,203,050
Capital Plan Engineering		Capital Plan Engineering - Vikus	312	290,000	390,000	300,000	290,000	250,000	1,520,000
Engineering Services		Other Engineering Services	312	30,000	30,000	30,000	30,000	31,050	151,050
		<b>Subtotal</b>		<b>600,000</b>	<b>645,000</b>	<b>560,000</b>	<b>550,000</b>	<b>519,100</b>	<b>2,874,100</b>
		<b>GRAND TOTAL</b>		<b>6,350,486</b>	<b>8,522,844</b>	<b>5,458,924</b>	<b>5,347,047</b>	<b>5,183,700</b>	<b>30,865,001</b>

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20-423 VCSA										
ESTIMATED REVENUES										
341.911	LIEN FEES	160	0	0	80	0	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	706	2,000	2,000	759	2,000	2,000	2,000	0	0.00
343.601	WATER FEES - RESIDENTIAL	2,787,819	2,806,450	2,806,450	1,304,909	3,091,000	3,091,000	3,091,000	224,550	8.00
343.602	WATER FEES - COMMERCIAL	272,512	273,163	273,163	151,367	295,000	295,000	295,000	21,837	7.99
343.603	SEWER FEES - RESIDENTIAL	4,042,623	3,874,500	3,874,500	2,030,169	4,185,000	4,185,000	4,185,000	310,500	8.01
343.604	SEWER FEES - COMMERCIAL	350,672	376,175	376,175	190,200	406,000	406,000	406,000	29,825	7.93
343.605	WATER IMPACT FEES	4,564	0	0	0	0	0	0	0	0.00
343.606	SEWER IMPACT FEES	6,469	0	0	0	0	0	0	0	0.00
343.607	METER IMPACT FEES	365	0	0	0	0	0	0	0	0.00
343.609	RECONNECT FEES	13,757	11,000	11,000	11,020	12,000	12,000	12,000	1,000	9.09
343.610	FIRE PROTECTION WATER	22,436	22,000	22,000	11,878	23,000	23,000	23,000	1,000	4.55
343.611	METERED IRRIGATION WATER	472,089	405,000	405,000	201,508	438,000	438,000	438,000	33,000	8.15
343.613	RETURNED CHECK FEES (\$25)	6,311	6,000	6,000	3,280	7,000	7,000	7,000	1,000	16.67
343.615	OTHER MISC WATER & SEWER	77,838	30,000	30,000	11,902	30,000	30,000	30,000	0	0.00
343.616	UTILITY LATE PENALTY FEE	12,784	15,000	15,000	6,403	15,000	15,000	15,000	0	0.00
361.101	INT INCOME - CFB	21,111	18,200	18,200	16,043	30,000	30,000	30,000	11,800	64.84
361.102	INT INCOME - CASH EQUIV	378,829	268,800	268,800	225,091	430,000	430,000	430,000	161,200	59.97
361.103	INT INCOME - USB	68,080	18,600	18,600	0	20,000	20,000	20,000	1,400	7.53
361.306	FLGIT-UNREALIZED GAIN/LOSS	145,415	0	0	121,991	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	173,162	0	0	116,506	0	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	7,500	0	0	14,438	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	49,609	0	0	203,829	0	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	164,126	0	0	100,369	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	4,161	4,000	4,000	5,031	5,000	5,000	5,000	1,000	25.00
689.901	(ADD)/USE-WORKING CAPITAL	0	2,327,282	8,040,607	0	1,422,657	1,422,657	1,422,657	(6,617,950)	(82.31)
689.903	(ADD)/USE-GENERAL R&R	0	2,000,000	5,000,000	0	1,000,000	1,000,000	1,000,000	(4,000,000)	(80.00)
TOTAL ESTIMATED REVENUES		9,065,099	12,458,170	21,171,495	4,726,753	11,351,657	11,351,657	11,351,657	(9,819,838)	(46.38)
APPROPRIATIONS										
311	ADMINISTRATIVE SVCS	0	246,373	246,373	123,187	166,922	166,922	166,922	(79,451)	(32.25)
311	MANAGEMENT FEES	409,022	57,969	57,969	28,989	61,973	61,973	61,973	4,004	6.91
311	UTILITY BILLING	0	190,977	190,977	95,493	183,869	183,869	183,869	(7,108)	(3.72)
312	ENGINEERING SERVICES	529,729	607,500	606,460	235,882	653,600	653,600	653,600	47,140	7.77
313	LEGAL SERVICES	4,422	6,000	6,000	1,154	6,000	6,000	6,000	0	0.00
319	OTHER PROFESSIONAL SVCS	28,850	148,259	148,259	1,395	59,057	59,057	59,057	(89,202)	(60.17)
321	ACCOUNTING SERVICES	1,000	1,000	1,000	0	0	0	0	(1,000)	(100.00)
322	AUDITING SERVICES	7,452	3,002	4,042	0	4,130	4,130	4,130	88	2.18
323	TRUSTEE SERVICES	4,579	4,579	4,579	0	4,579	4,579	4,579	0	0.00
343	SYSTEMS MGMT SUPPORT	75,003	129,317	129,317	18,111	49,275	49,275	49,275	(80,042)	(61.96)
349	MISC CONTRACTUAL SVCS	2,224,292	2,405,750	2,405,750	1,158,413	2,501,840	2,501,840	2,501,840	96,090	3.99
411	TELEPHONE	757	720	720	60	800	800	800	80	11.11
412	POSTAGE	0	100	100	0	0	0	0	(100)	(100.00)
431	ELECTRICITY	518,047	480,000	560,000	167,751	570,000	570,000	570,000	10,000	1.79
433	WATER & SEWER	157	2,000	2,000	0	2,000	2,000	2,000	0	0.00
442	EQUIPMENT RENTAL	15,348	35,000	35,000	6,754	20,000	20,000	20,000	(15,000)	(42.86)
451	CASUALTY & LIABILITY INSUR	22,558	49,120	49,120	18,256	64,247	64,247	64,247	15,127	30.80
462	BUILDING/STRUCTURE MAINT	564,079	641,010	806,515	136,296	634,239	634,239	634,239	(172,276)	(21.36)
463	LANDSCAPE MAINT-RECURRING	7,204	11,048	11,048	2,859	10,752	10,752	10,752	(296)	(2.68)
464	LANDSCAPE MAINT-NON RECURRING	900	1,500	1,500	0	1,500	1,500	1,500	0	0.00
465	VEHICLE REPAIR & MAINT	0	0	0	853	0	0	0	0	0.00
471	PRINTING & BINDING	1,395	2,000	2,000	0	2,000	2,000	2,000	0	0.00

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20-423 VCSA										
APPROPRIATIONS										
491	BANK CHARGES	0	50	50	0	50	50	50	0	0.00
493	PERMITS & LICENSES	13,665	11,025	11,025	0	11,025	11,025	11,025	0	0.00
497	LEGAL ADVERTISING	15	500	500	0	200	200	200	(300)	(60.00)
499	MISC CURRENT CHARGES	10	600	600	10	500	500	500	(100)	(16.67)
522	OPERATING SUPPLIES	582	0	0	0	0	0	0	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	0	5,000	5,000	0	5,000	5,000	5,000	0	0.00
526	METER SUPPLIES	83,395	130,000	130,000	33,252	130,000	130,000	130,000	0	0.00
529	OPERATING SUPPLIES OTHER	170,519	165,000	180,000	69,253	185,000	185,000	185,000	5,000	2.78
591	DEPRECIATION EXPENSE	1,384,949	0	0	0	0	0	0	0	0.00
633	INFRASTRUCTURE	1,741,439	5,276,969	13,729,789	2,872,772	5,473,099	5,473,099	5,473,099	(8,256,690)	(60.14)
641	VEHICLES	0	0	0	0	550,000	550,000	550,000	550,000	0.00
642	CAPITAL FF&E	3,200	0	0	0	0	0	0	0	0.00
710	PRINCIPAL	1,740,000	1,810,000	1,810,000	1,810,000	0	0	0	(1,810,000)	(100.00)
721	INTEREST EXP - SR DEBT	71,604	35,802	35,802	0	0	0	0	(35,802)	(100.00)
TOTAL APPROPRIATIONS		9,622,172	12,458,170	21,171,495	6,780,740	11,351,657	11,351,657	11,351,657	(9,819,838)	(46.38)
NET OF REVENUES/APPROPRIATIONS - FUND 20-423		(556,073)	0	0	(2,053,887)	0	0	0	0	0.00

**FY2024-25 CAPITAL LIST  
VILLAGE CENTER SERVICE AREA FUND  
CAPITAL PROJECTS**

Facility / Location	Description	Requested	Recommended	Proposed	Funding Source
<b>VCSA Wastewater Plant</b>					
Clarifiers	Clarifier No. 1 - Full Replacement of Internals	\$ 885,000	\$ 885,000	\$ 885,000	Working Capital
Odor Control at Headworks	Pump Filtered Effluent to Odor Control	115,000	115,000	115,000	Working Capital
Chlorine Contact Chamber	Sampling Building Replacement & Dual Probes CCC Controls & Compound Loop Analyzer	175,000	175,000	175,000	Working Capital
Sludge Holding	Sludge Holding - Blower Improvements & Basin Coating	685,000	685,000	685,000	Working Capital
<b>Total 536633</b>		<b>\$ 1,860,000</b>	<b>\$ 1,860,000</b>	<b>\$ 1,860,000</b>	
<b>VCSA Lift Stations &amp; Collection</b>					
General Lift Station	Pump Rebuild-Replacement Program	\$ 65,000	\$ 65,000	\$ 150,000	Working Capital
Lift Station No 3	LS 3 - Rehab Station (Mech, Pumps and Coating)	180,000	180,000	310,000	Working Capital
Lift Station No 21	LS 21 - Rehab Station (Mech, Elect, Pumps and Coating)	280,000	280,000	310,000	Working Capital
Collection System	Manhole Rehab and Replacements	125,000	125,000	125,000	Working Capital
<b>Total 536633</b>		<b>\$ 650,000</b>	<b>\$ 650,000</b>	<b>\$ 895,000</b>	
<b>VCSA Potable Water System</b>					
Distribution System	Truman Ave - Water Main Replacement	\$ 80,000	\$ 80,000	\$ 80,000	General R&R
Distribution System	Fire Hydrant Installation/Replacements (12/yr @ \$8K each)	96,000	96,000	96,000	Working Capital
Distribution System	Service Line Replacements	550,000	550,000	550,000	General R&R
Distribution System	Interconnect Rehab (1-Morse/Madero , 2-El Camino and 3-NSU)	170,000	170,000	170,000	General R&R
VCSA-WS-3R	WTP 3 & 5 Improvements	200,000	200,000	200,000	General R&R
<b>Total 536633</b>		<b>\$ 1,096,000</b>	<b>\$ 1,096,000</b>	<b>\$ 1,096,000</b>	
<b>Metering System</b>					
Distribution System	Implementation of Advanced Meters	\$ 900,000	\$ 900,000	\$ 900,000	Working Capital
<b>Total 536633</b>		<b>\$ 900,000</b>	<b>\$ 900,000</b>	<b>\$ 900,000</b>	
<b>VCSA General</b>					
Valve Replacement Program	VRP - Collections & Distribution	\$ 75,000	\$ 75,000	\$ 75,000	Working Capital
Valve Replacement Program	VRP - Stations	\$ 25,000	\$ 25,000	\$ 25,000	Working Capital
SCADA System	SCADA Master Plan	622,099	622,099	622,099	Working Capital
<b>Total 536633</b>		<b>\$ 722,099</b>	<b>\$ 722,099</b>	<b>\$ 722,099</b>	
	<b>TOTAL</b>	<b>\$ 5,228,099</b>	<b>\$ 5,228,099</b>	<b>\$ 5,473,099</b>	

## VCSA - WORKING CAPITAL AND RESERVE BALANCES

### WORKING CAPITAL

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	12,078,328	4,037,721	2,615,064	1,050,197	2,480,060	4,362,563
Deposits	6,320,888	8,929,000	9,600,400	10,051,570	10,525,300	10,823,747
Expenditures	5,625,107	4,061,958	4,022,935	4,077,835	4,187,835	4,437,835
Capital Expenditures	8,736,388	6,289,699	7,142,332	4,543,872	4,454,962	3,640,000
Ending Balance	4,037,721	2,615,064	1,050,197	2,480,060	4,362,563	7,108,475

### Debt Service

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	114,681	114,681	114,681	114,681	114,681	114,681
Deposits	1,810,000	0	0	0	0	0
Expenditures	1,810,000	0	0	0	0	0
Ending Balance	114,681	114,681	114,681	114,681	114,681	114,681

Note: Final debt service payment 2023-24

### RESERVES

#### General R & R

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	6,183,910	1,183,910	183,910	183,910	183,910	183,910
Deposits	0	0	0	0	0	0
Expenditures	5,000,000	1,000,000	0	0	0	0
Ending Balance	1,183,910	183,910	183,910	183,910	183,910	183,910

#### Capital Projects Reserves

	2023-24 Amended	2024-25	2025-26	2026-27	2027-28	2028-29
Beginning Balance	600,000	600,000	600,000	600,000	600,000	600,000
Deposits	0	0	0	0	0	0
Expenditures	0	0	0	0	0	0
Ending Balance	600,000	600,000	600,000	600,000	600,000	600,000

<b>Total Working Cap/Reserves</b>	<b>5,821,631</b>	<b>3,398,974</b>	<b>1,834,107</b>	<b>3,263,970</b>	<b>5,146,473</b>	<b>7,892,385</b>
-----------------------------------	------------------	------------------	------------------	------------------	------------------	------------------

FY23-24 Operating Budget	\$ 5,625,107
3 Months	1,406,277
4 Months	1,875,036

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT**  
 Village Center Service Area (VCSA) - Water and Wastewater Systems  
 VCSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total
VCSA WWTP	Headworks	Screen Replacement	633	0	0	0	0	0	0
VCSA WWTP	Package Plant	Package WWTP/Surge Tank - Modification to Swing Tank & Replace MCC1	633	0	0	0	0	0	0
VCSA WWTP	Oxidation Ditch	OD No. 1 - Grit Removal	462	110,000	0	0	110,000	0	220,000
VCSA WWTP	Oxidation Ditch	Aerator No. 1, 2 & 3 Gear Boxes - Replacement	633	0	0	200,000	0	0	200,000
VCSA WWTP	Clarifiers	Clarifier No. 1 - Full Replacement of Internals	633	0	0	0	885,000	0	885,000
VCSA WWTP	Clarifiers	Clarifier No. 2 - Full Replacement of Internals	633	885,000	0	0	0	0	885,000
VCSA WWTP	Odor Control at Headworks	Pump Filtered Effluent to Odor Control	633	115,000	0	0	0	0	115,000
VCSA WWTP	Sodium Hypochlorite Facilities	Replace Tanks and Coat Concrete and Metals	462	0	0	0	0	200,000	200,000
VCSA WWTP	Chlorine Contact Chamber	CCC - Coating	462	0	210,000	0	0	0	210,000
VCSA WWTP	Chlorine Contact Chamber	Sampling Building Replacement & Dual Probes CCC Controls & Compound Loop Analyzer	633	175,000	0	0	0	0	175,000
VCSA WWTP	Sludge Holding	Sludge Holding - Blower Improvements & Basin Coating	633	685,000	185,000	0	0	0	870,000
VCSA WWTP	Reclaimed Water System	RIB No 2 - Improve Percolation & Install Slurry Wall	633	0	0	0	0	0	0
VCSA WWTP	Reclaimed Water System	RIB No 2 - Evaluation	633	0	0	30,000	0	0	30,000
VCSA WWTP	Effluent Holding Basins	North Effluent Basin - Re-Lining	633	0	0	0	0	30,000	30,000
VCSA WWTP	Effluent Holding Basins	South Effluent Basin - Re-Lining	633	0	0	0	0	30,000	30,000
VCSA WWTP	In-Plant Pump Station	In-Plant Pump Station Rehabilitation (Control Panel, PLC, Mech)	633	0	0	50,000	0	0	50,000
VCSA WWTP	Electrical	Emergency Generator - Replacement	633	0	0	0	80,000	1,530,000	1,610,000
VCSA WWTP	Electrical	Replace Site & BFP Lighting	462	0	0	0	0	0	0
VCSA WWTP	Electrical	Misc Electrical Improvements	633	0	0	0	0	0	0
VCSA WWTP	Electrical	Lightning Protection Implementation & Replace Surge Protection	633	0	0	75,000	220,000	0	295,000
VCSA WWTP	Plant Site	Parking Lot, Driveway Repavement & Stormwater Drainage Improvements	462	0	0	0	0	0	0
VCSA WWTP	Plant Site	Replace Motor Operated Valves (2)	633	0	0	100,000	50,000	50,000	200,000
VCSA WWTP	Plant Site	Construct Equipment & Pipe Storage Facility	622	0	30,000	160,000	0	0	190,000
VCSA WWTP	Plant Site	Future Project	633	0	0	0	0	0	0
VCSA WWTP	Plant Site	Future Project	462	0	0	0	0	0	0
VCSA WWTP	Plant Site	Wastewater Facility Master Plan	312	0	0	150,000	0	0	150,000
VCSA WWTP	Plant Site	Demo Lady Lake Building	462	0	0	0	0	50,000	50,000
		<b>Subtotal</b>		<b>1,970,000</b>	<b>425,000</b>	<b>765,000</b>	<b>1,345,000</b>	<b>1,890,000</b>	<b>6,395,000</b>
<b>VCSA Lift Stations &amp; Collection</b>									
General Lift Station		Pump Rebuild-Replacement Program	633	150,000	150,000	150,000	150,000	0	600,000
Lift Station No 1		Discharge Piping Replacement Program (LS #17, 23)	633	0	0	0	0	0	0
Lift Station No 2		LS 1 - Rehab Station (Mech, Pumps and Coating)	633	0	0	0	0	0	0
Lift Station No 3		LS 3 - Rehab Station (Mech, Pumps and Coating)	633	310,000	0	0	0	0	310,000
Lift Station No 4			633	0	0	0	0	0	0
Lift Station No 5		LS 5 - Rehab Station (Mech, Pumps and Coating)	633	0	0	0	65,000	355,000	420,000
Lift Station No 6			633	0	0	0	0	0	0
Lift Station No 7		LS 6 - Rehab Station (Mech, Pumps and Coating)	633	0	0	65,000	340,000	0	405,000
Lift Station No 8		LS 7 -Rehab Station (Mech, Pumps, Coating)	633	0	0	0	0	0	0
Lift Station No 9		LS 9 - Rehab Station (Mech, Elect, Pumps and Coating)	633	0	0	0	0	0	0
Lift Station No 10		LS 10 - Rehab Station (Mech, Pumps and Coating)	633	0	0	0	0	0	0
Lift Station No 11		LS 11 - Rehab Station (Mech, Elect, Pumps Coating, Siterwork)	633	0	0	0	65,000	355,000	420,000
Lift Station No 12				0	0	0	0	0	0
Lift Station No 13				0	0	0	0	0	0

**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT**  
 Village Center Service Area (VCSA) - Water and Wastewater Systems  
 VCSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total
Lift Station No 14				0	0	0	0	0	0
Lift Station No 16		LS 16 - Location study/Emergency Generator/Coating	633	0	0	65,000	420,000	0	485,000
Lift Station No 17				0	0	0	0	0	0
Lift Station No 18		LS 18 - Rehab Station (Mech, Pumps and Coating)	633	0	245,000	0	0	0	245,000
Lift Station No 19		LS 19 - Replace Mechanical	633	0	0	0	0	0	0
Lift Station No 20		LS 20 - Replace Mechanical	633	0	0	0	0	0	0
Lift Station No 21		LS 21 - Rehab Station (Mech, Elect, Pumps and Coating)	633	310,000	0	0	0	0	310,000
Lift Station No 22		LS 22 - Rehab Station (Mech, Pumps, Coating, Sitework)	633	0	0	0	0	0	0
Lift Station No 23		LS 23 - Rehab Station (Pumps, Mech, Elect, Coating)	633	0	65,000	340,000	0	0	405,000
Lift Station No 24				0	0	0	0	0	0
Lift Station No 25				0	0	0	0	0	0
Lift Station No 26				0	0	0	0	0	0
Lift Station No 27			633	0	0	0	0	0	0
Lift Station No 28		LS 28 - Full Rehab	633	0	0	0	0	65,000	65,000
Lift Station No 29		LS 29 - Full Rehab (Elect, mech, valve vault)	633	0	65,000	340,000	0	0	405,000
Lift Station No 30		LS 30 - Pumping Improvement Project	633	0	330,000	0	0	0	330,000
Lift Station No 32		LS 32 - Rehab Station (Mech, Elect, Pumps, Coating, Sitework)	633	0	0	0	0	65,000	65,000
Collection System		Force Main Relocation - 441 Widening	633	125,000	0	0	0	0	125,000
Collection System		Manhole Rehab and Replacements	633	125,000	125,000	125,000	100,000	0	475,000
Collection System		Desktop - /I Study	312	0	0	0	0	125,000	125,000
Collection System		CCTV Spare Parts	462	65,000	0	0	0	0	65,000
Collection System		Collection System Inspection (Phase 2)	312	0	0	0	0	0	0
Collection System		Collection System Repairs (Phase 2)	633	0	0	0	330,000	0	330,000
		<b>Subtotal</b>		<b>960,000</b>	<b>980,000</b>	<b>1,085,000</b>	<b>1,470,000</b>	<b>965,000</b>	<b>5,460,000</b>
<b>VCSA Potable Water System</b>									
General - Water	Distribution System	Truman Ave - Water Main Replacement	633	80,000	475,000	0	0	0	555,000
General - Water	Distribution System	Future WM Project	633	0	0	0	0	0	0
General - Water	Distribution System	Fire Hydrant Installation/Replacements (12/yr @ \$8K each)	633	96,000	96,000	96,000	0	0	288,000
General - Water	Distribution System	Service Line Replacements	633	550,000	550,000	550,000	550,000	0	2,200,000
General - Water	Distribution System	Interconnect Rehab (1-Morse/Madero, 2-El Camino and 3-NSU)	633	170,000	170,000	165,000	0	0	505,000
General - Water	Distribution System	Well Refurbishment Program (Study 1-3, 2 wells/yr)	312	58,600	60,300	31,000	0	0	149,900
VCSA WTP 1		VCSA WTP 1 hypo room door replacement due to rust	462	0	0	0	0	0	0
VCSA-WS-1A	Elevated Storage Tank	Replace Delaminating Wet Coating and Exterior Painting	462	250,000	0	0	0	0	250,000
VCSA-WS-3R	Well	WTP 3 & 5 improvements	633	200,000	2,500,000	0	0	0	2,700,000
WTP 3	well	Rebuild well pump motor #3	462	0	10,000	0	0	0	10,000
San Marino Booster Station	Distribution System	Add System Isolation Valves	462	10,000	55,000	0	0	0	65,000
San Marino Booster Station	Well and Treatment	Convert to Water Treatment Plant	633	0	0	100,000	450,000	300,000	850,000
San Marino Booster Station	Ground Storage Tank			0	0	0	0	0	0
		<b>Subtotal</b>		<b>1,414,600</b>	<b>3,916,300</b>	<b>942,000</b>	<b>1,000,000</b>	<b>300,000</b>	<b>7,572,900</b>
<b>Metering System</b>									
Residential Potable	Distribution System	Meter Repairs, 6% replacement of 9,266 meters	526	120,000	120,000	120,000	30,000	0	390,000
Commercial Potable	Distribution System	Meter Repairs, 3% replacement of 561 meters	526	10,000	10,000	10,000	6,000	0	36,000
Metering System	Distribution System	Implementation of Advanced Meters	633	900,000	900,000	900,000	0	0	2,700,000
		<b>Subtotal</b>		<b>1,030,000</b>	<b>1,030,000</b>	<b>1,030,000</b>	<b>36,000</b>	<b>0</b>	<b>3,126,000</b>
<b>VCSA General</b>				0					



**VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT**  
 Village Center Service Area (VCSA) - Water and Wastewater Systems  
 VCSA Five Year Capital Improvement and Major Maintenance Plan

Facility	Project Area	Recommended Work	Account	2024-25	2025-26	2026-27	2027-28	2028-29	5 Year Total
Valve Replacement Program		VRP - Collections & Distribution	633	75,000	50,000	50,000	50,000	0	225,000
Valve Replacement Program		VRP - Stations	633	25,000	25,000	25,000	25,000	0	100,000
GIS/Cityworks		GIS/Cityworks Implementation	349	48,000	0	0	0	0	48,000
SCADA System		SCADA Master Plan	633	622,099	156,032	151,872	43,962	0	973,965
Maintenance System		Utility Infrastructure Keycard Conversion	462	0	55,000	0	0	0	55,000
Vehicles		Vac Truck	641	550,000	0	0	0	0	550,000
		<b>Subtotal</b>		<b>1,320,099</b>	<b>286,032</b>	<b>226,872</b>	<b>118,962</b>	<b>0</b>	<b>1,951,965</b>
<b>VCSA Fees</b>									
Engineering Services		Engineering Services - Vikus	312	210,000	180,000	200,000	210,000	210,000	1,010,000
Capital Plan Engineering		Capital Plan Engineering - Vikus	312	350,000	290,000	260,000	240,000	240,000	1,380,000
Engineering Services		Engineering Services - Other	312	35,000	35,000	35,000	35,000	35,000	175,000
		<b>Subtotal</b>		<b>595,000</b>	<b>505,000</b>	<b>495,000</b>	<b>485,000</b>	<b>485,000</b>	<b>2,565,000</b>
		<b>GRAND TOTAL</b>		<b>7,289,699</b>	<b>7,142,332</b>	<b>4,543,872</b>	<b>4,454,962</b>	<b>3,640,000</b>	<b>27,070,865</b>

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund#: 20.121 VOSS										
ESTIMATED REVENUES										
325.214	CAM & ROAD MAINTENANCE ASSESSM	1,538,765	2,149,215	2,149,215	2,149,215	2,149,215	2,149,215	2,149,215	0	0.00
341.999	MISCELLANEOUS REVENUE	1,176	3,500	3,500	460	3,500	3,500	3,500	0	0.00
361.101	INT INCOME - CFB	3,742	4,300	4,300	1,603	5,000	5,000	5,000	700	16.28
361.102	INT INCOME - CASH EQUIV	27,556	30,000	30,000	33,956	40,000	40,000	40,000	10,000	33.33
361.306	PLGT-UNREALIZED GAIN/LOSS	6,275	0	0	4,675	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	28,819	0	0	17,251	0	0	0	0	0.00
361.309	FLRT-UNREALIZED GAIN/LOSS	(233)	0	0	144	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	7,860	10,000	10,000	30,182	40,000	40,000	40,000	30,000	300.00
361.409	FLRT-REALIZED GAIN/LOSS	8,282	10,000	10,000	1,645	10,000	10,000	10,000	0	0.00
362.003	GROUND LEASE (T)	1,320	1,386	1,386	1,368	1,410	1,410	1,410	24	1.73
669.019	RENTS & LEASES/T-L	16,200	15,275	15,275	19,700	21,460	21,460	21,460	6,185	40.49
669.901	(ADD)/USE-WORKING CAPITAL	0	(99,890)	38,508	0	65,707	65,707	65,707	27,199	70.63
669.903	(ADD)/USE-GENERAL R&R	0	0	0	0	873,371	873,371	873,371	873,371	100.00
TOTAL ESTIMATED REVENUES		1,639,762	2,123,786	2,262,184	2,260,199	3,209,663	3,209,663	3,209,663	947,479	41.88
APPROPRIATIONS										
311	MANAGEMENT FEES	158,599	167,032	167,032	83,518	167,032	167,032	167,032	0	0.00
312	ENGINEERING SERVICES	8,965	1,000	1,000	0	0	0	0	(1,000)	(100.00)
313	LEGAL SERVICES	0	0	0	0	2,000	2,000	2,000	2,000	200.00
314	TAX COLLECTOR FEES	0	44,775	44,775	42,984	44,775	44,775	44,775	0	0.00
319	OTHER PROFESSIONAL SVCS	1,295	15,437	15,437	915	2,007	2,007	2,007	(13,430)	(87.00)
341	JANITORIAL SVCS	84,370	85,338	85,338	35,988	90,282	90,282	90,282	4,944	5.79
343	SYSTEMS MGMT SUPPORT	80,339	107,993	107,993	42,091	106,190	106,190	106,190	(1,803)	(1.67)
343	ELECTRICITY	84,699	99,373	99,373	38,869	91,213	91,213	91,213	(8,160)	(8.21)
432	NATURAL GAS	1,021	800	800	267	1,099	1,099	1,099	299	37.38
433	WATER & SEWER	3,214	3,586	3,586	1,791	3,461	3,461	3,461	(125)	(3.49)
434	IRRIGATION WATER	33,585	43,398	43,398	15,229	36,167	36,167	36,167	(7,231)	(16.66)
444	STORAGE UNIT RENTAL	2,886	2,884	2,884	1,704	3,066	3,066	3,066	182	6.31
462	BUILDING/STRUCTURE MAINT	395,457	369,383	411,689	103,913	260,744	260,744	260,744	(150,945)	(36.66)
464	LANDSCAPE MAINT-RECURRING	74,112	349,289	349,289	158,275	345,176	345,176	345,176	(4,113)	(1.18)
468	IRRIGATION REPAIR	16,410	8,852	8,852	3,987	18,672	18,672	18,672	9,820	110.94
469	OTHER MAINTENANCE	331,764	391,444	391,444	149,591	417,669	417,669	417,669	26,225	6.70
499	MISC CURRENT CHARGES	30,565	44,500	44,500	36,407	79,000	79,000	79,000	34,500	77.53
524	OPERATING SUPPLIES	3,336	2,763	3,563	2,471	5,000	5,000	5,000	1,437	40.33
633	INFRASTRUCTURE	42,283	16,000	110,000	0	49,800	49,800	49,800	(60,200)	(54.73)
911	TRANS TO GENERAL R&R	236,079	0	250,000	0	873,371	873,371	873,371	873,371	100.00
916	TRANS TO ROAD MAINT FUND	38,765	36,439	36,439	16,223	36,439	36,439	36,439	0	0.00
TOTAL APPROPRIATIONS		1,951,026	2,123,786	2,262,184	875,807	3,209,663	3,209,663	3,209,663	947,479	41.88
NET OF REVENUES/APPROPRIATIONS - FUND 20.121		(311,264)	0	0	1,384,992	0	0	0	0	0.00

FY 2024-25

VOSS

CAPITAL PROJECTS

Account	Location	Description	Requested	Recmd	Proposed	Funding Source
20.121-50.52.600-539.633	Rialto	Mill & Overlay Parking Lot	\$ 873,371	\$ 873,371	\$ 873,371	General R&R
	<b>Total - 539.633</b>		<b>\$ 873,371</b>	<b>\$ 873,371</b>	<b>\$ 873,371</b>	
<b>Total VOSS Capital Projects</b>			<b>\$ 873,371</b>	<b>\$ 873,371</b>	<b>\$ 873,371</b>	

## VOSS - WORKING CAPITAL AND RESERVES BALANCES

WORKING CAPITAL	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
	Amended					
Beginning Balance	579,253	540,745	475,038	677,441	858,864	986,121
Deposits	2,223,676	2,270,585	2,273,847	2,277,208	2,280,669	2,284,233
Expenditures	2,012,184	1,836,292	1,821,444	1,845,785	1,903,412	1,929,234
Transfer to Reserves	250,000	500,000	250,000	250,000	250,000	250,000
Ending Balance	540,745	475,038	677,441	858,864	986,121	1,091,120

## RESERVES

GENERAL R & R	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29
	Amended					
Beginning Balance	206,627	456,627	83,256	333,256	583,256	833,256
Deposits	250,000	500,000	250,000	250,000	250,000	250,000
Expenditures	0	873,371	0	0	0	0
Ending Balance	456,627	83,256	333,256	583,256	833,256	1,083,256
<b>TOTAL COMBINED</b>	<b>997,372</b>	<b>558,294</b>	<b>1,010,697</b>	<b>1,442,120</b>	<b>1,819,377</b>	<b>2,174,376</b>

FY23-24 Operating Budget	2,012,184
3 Months	503,046
4 Months	670,728

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.122 ROLLING ACRES										
ESTIMATED REVENUES										
325.214	CAM & ROAD MAINTENANCE ASSESSM	107,669	103,362	103,362	103,362	103,362	103,362	103,362	0	0.00
341.999	MISCELLANEOUS REVENUE	5	0	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	1,481	1,200	1,200	806	2,000	2,000	2,000	800	66.67
361.102	INT INCOME - CASH EQUIV	18,691	12,000	12,000	10,862	22,000	22,000	22,000	10,000	83.33
361.307	LTP UNREALIZED GAIN/LOSS	3,880	0	0	2,610	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	1,118	0	0	4,567	5,000	5,000	5,000	5,000	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(16,573)	(16,573)	0	(39,871)	(39,871)	(39,871)	(23,298)	140.58
	TOTAL ESTIMATED REVENUES	132,844	99,989	99,989	122,207	92,491	92,491	92,491	(7,498)	(7.50)
APPROPRIATIONS										
311	MANAGEMENT FEES	15,259	12,366	12,366	6,186	12,366	12,366	12,366	0	0.00
314	TAX COLLECTOR FEES	0	2,154	2,154	2,067	2,154	2,154	2,154	0	0.00
319	OTHER PROFESSIONAL SVCS	100	370	370	27	138	138	138	(232)	(62.70)
431	ELECTRICITY	622	667	667	744	670	670	670	3	0.45
434	IRRIGATION WATER	5,227	5,839	5,839	2,313	5,629	5,629	5,629	(210)	(8.60)
462	BUILDING/STRUCTURE MAINT	0	5,000	5,000	0	2,000	2,000	2,000	(3,000)	(60.00)
463	LANDSCAPE MAINT-RECURRING	31,380	34,102	34,102	12,753	34,643	34,643	34,643	541	1.59
464	LANDSCAPE MAINT-NON RECURRING	0	10,200	10,200	9,980	6,600	6,600	6,600	(3,600)	(35.29)
467	GATE MAINTENANCE	0	2,000	2,000	0	2,000	2,000	2,000	0	0.00
468	IRRIGATION REPAIR	0	1,500	1,500	0	500	500	500	(1,000)	(66.67)
916	TRANS TO ROAD MAINT FUND	27,437	25,791	25,791	12,897	25,791	25,791	25,791	0	0.00
	TOTAL APPROPRIATIONS	80,025	99,989	99,989	46,467	92,491	92,491	92,491	(7,498)	(7.50)
NET OF REVENUES/APPROPRIATIONS - FUND 20.122		52,819	0	0	75,740	0	0	0	0	0.00

**ROLLING ACRES  
WORKING CAPITAL AND RESERVE BALANCES**

	2023-24 Amended Budget	2024-25 Requested Budget	2024-25 Recommd. Budget	2024-25 Proposed Budget
<b>WORKING CAPITAL</b>				
Beginning Balance	350,748	367,321	367,321	367,321
Deposits	116,562	132,362	132,362	132,362
Expenditures	99,989	92,491	92,491	92,491
Ending Balance	367,321	407,192	407,192	407,192

**RESERVES**

	2023-24 Amended Budget	2024-25 Requested Budget	2024-25 Recommd. Budget	2024-25 Proposed Budget
<b>General R &amp; R</b>				
Beginning Balance	80,000	80,000	80,000	80,000
Deposits	0	0	0	0
Expenditures	0	0	0	0
Ending Balance	80,000	80,000	80,000	80,000

<b>TOTAL COMBINED</b>	<b>447,321</b>	<b>487,192</b>	<b>487,192</b>	<b>487,192</b>
-----------------------	----------------	----------------	----------------	----------------

FY23-24 Operating Budget	\$99,989
3 Months	\$24,997
4 Months	\$33,330

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMD BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.123 ROAD MAINTENANCE										
ESTIMATED REVENUES										
325.214	CAM & ROAD MAINTENANCE ASSESSM	36,605	35,141	35,141	34,858	35,141	35,141	35,141	0	0.00
361.101	INT INCOME - CFB	2,091	1,800	1,800	762	2,000	2,000	2,000	200	11.11
361.102	INT INCOME - CASH EQUIV	34,380	24,500	24,500	17,512	40,000	40,000	40,000	15,500	63.27
361.306	FLGIT-UNREALIZED GAIN/LOSS	3,945	0	0	2,806	0	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	10,156	0	0	6,885	0	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(208)	0	0	427	0	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	2,938	0	0	12,046	0	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	4,571	0	0	3,442	0	0	0	0	0.00
381.005	TRANSFER IN - SPECIAL REVENUE	66,202	62,230	62,230	31,120	62,230	62,230	62,230	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(3,755)	(3,755)	0	132,087	132,087	132,087	135,842	(3,617.63)
	TOTAL ESTIMATED REVENUES	160,080	119,916	119,916	109,858	271,458	271,458	271,458	151,542	126.37
APPROPRIATIONS										
311	MANAGEMENT FEES	10,065	1,811	1,811	911	1,811	1,811	1,811	0	0.00
314	TAX COLLECTOR FEES	0	732	732	697	732	732	732	0	0.00
319	OTHER PROFESSIONAL SVCS	263	2,373	2,373	69	415	415	415	(1,958)	(82.51)
462	BUILDING/STRUCTURE MAINT	61,821	15,000	15,000	198,802	167,500	167,500	167,500	152,500	1,016.67
469	OTHER MAINTENANCE	0	0	0	0	1,000	1,000	1,000	1,000	0.00
911	TRANS TO GENERAL R&R	100,000	100,000	100,000	50,002	100,000	100,000	100,000	0	0.00
	TOTAL APPROPRIATIONS	172,149	119,916	119,916	250,481	271,458	271,458	271,458	151,542	126.37
	NET OF REVENUES/APPROPRIATIONS - FUND 20.123	(12,069)	0	0	(140,623)	0	0	0	0	0.00

**ROAD MAINTENANCE  
WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	<b>2023-24 Amended Budget</b>	<b>2024-25 Requested Budget</b>	<b>2024-25 Recommd. Budget</b>	<b>2024-25 Proposed Budget</b>
Beginning Balance	555,580	559,335	559,335	559,335
Deposits	123,671	139,371	139,371	139,371
Expenditures	19,916	171,458	171,458	171,458
Transfer to General R&R	100,000	100,000	100,000	100,000
Ending Balance	559,335	427,248	427,248	427,248

**RESERVES**

<b>Road R &amp; R</b>	<b>2023-24 Amended Budget</b>	<b>2024-25 Requested Budget</b>	<b>2024-25 Recommd. Budget</b>	<b>2024-25 Proposed Budget</b>
Beginning Balance	526,450	426,592	426,592	426,592
Deposits	100,000	100,000	100,000	100,000
Expenditures	199,858	0	0	0
Ending Balance	426,592	526,592	526,592	526,592

<b>TOTAL COMBINED</b>	<b>985,927</b>	<b>953,840</b>	<b>953,840</b>	<b>953,840</b>
-----------------------	----------------	----------------	----------------	----------------

FY23-24 Operating Budget	\$19,916
3 Months	\$4,979
4 Months	\$6,639



FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.125 COMMUNITY STANDARDS FUND										
ESTIMATED REVENUES										
66,015	338,056 CS FEES FROM RAD	69,854	69,854	69,854	34,928	21,001	21,001	21,001	(48,833)	(69.94)
39,425	338,058 COMM STD FEE FR D1	43,255	43,255	43,255	21,625	10,142	10,142	10,142	(33,113)	(76.55)
41,893	338,059 COMM STD FEE FR D2	41,827	41,827	41,827	20,911	13,330	13,330	13,330	(28,497)	(68.13)
38,884	338,060 COMM STD FEE FR D3	45,950	45,950	45,950	22,978	8,119	8,119	8,119	(37,831)	(82.33)
73,951	338,061 COMM STD FEE FR D4	66,163	66,163	66,163	33,079	12,852	12,852	12,852	(53,311)	(80.58)
61,885	338,062 COMM STD FEE FR D5	59,308	59,308	59,308	29,656	7,023	7,023	7,023	(52,285)	(86.16)
95,062	338,063 COMM STD FEE FR D6	98,686	98,686	98,686	49,342	14,180	14,180	14,180	(84,506)	(85.63)
43,866	338,064 COMM STD FEE FR D7	55,006	55,006	55,006	27,502	360	360	360	(54,646)	(99.35)
64,458	338,065 COMM STD FEE FR D8	57,250	57,250	57,250	28,624	8,231	8,231	8,231	(49,019)	(85.62)
49,496	338,066 COMM STD FEE FR D9	51,314	51,314	51,314	25,658	6,097	6,097	6,097	(45,217)	(88.12)
100,883	338,067 COMM STD FEE FR D10	100,498	100,498	100,498	50,248	8,813	8,813	8,813	(91,685)	(91.23)
24,185	338,111 COMM STD FEE FR D11	39,866	39,866	39,866	19,934	1,681	1,681	1,681	(38,185)	(95.78)
220,650	338,112 COMM STD FEE FR D12	183,043	183,043	183,043	91,519	10,763	10,763	10,763	(172,280)	(94.12)
0	338,113 COMM STD FEE FR D13	0	0	0	0	18,344	18,344	18,344	0	0.00
228,478	341,308 COMM STAND FEES FROM DEVELOPER	335,297	335,297	335,297	167,648	23,614	23,614	23,614	(311,663)	(92.96)
343	341,999 MISCELLANEOUS REVENUE	0	0	0	94	0	0	0	0	0.00
229,379	354,001 DEED COMPLIANCE FINES	110,000	110,000	110,000	145,350	110,000	110,000	110,000	0	0.00
1,278	361,101 INT INCOME - CFB	2,000	2,000	2,000	1,089	3,004	3,004	3,004	0	0.00
22,585	361,102 INT INCOME - CASH EQUIV	25,000	25,000	25,000	14,881	27,000	27,000	27,000	2,000	8.00
8,437	361,307 LTP UNREALIZED GAIN/LOSS	0	0	0	5,051	0	0	0	0	0.00
2,301	361,407 LTP REALIZED GAIN/LOSS	8,000	8,000	8,000	8,836	0	0	0	(8,000)	(100.00)
0	669,901 (ADD)/USE-WORKING CAPITAL	0	0	0	0	(30,000)	(30,000)	(30,000)	(110,000)	(137.50)
1,413,454	TOTAL ESTIMATED REVENUES	1,392,317	1,472,317	1,472,317	798,951	274,554	274,554	274,554	(1,197,763)	(81.35)
APPROPRIATIONS										
500,426	121 REGULAR SALARY & WAGES	683,707	683,707	683,707	312,577	0	0	0	(683,707)	(100.00)
121	141 OVERTIME	0	0	0	0	0	0	0	0	0.00
55	152 SPECIAL PAY - CELL PHONES	0	0	0	0	0	0	0	0	0.00
29,789	211 SOCIAL SECURITY TAXES	44,958	44,958	44,958	18,369	0	0	0	(44,958)	(100.00)
6,967	212 MEDICARE TAXES	9,919	9,919	9,919	4,296	0	0	0	(9,919)	(100.00)
32,735	221 RETIREMENT CONTR-EMPLOYER	47,868	47,868	47,868	20,800	0	0	0	(47,868)	(100.00)
1,848	222 RETIREMENT CONTR-EMPLOYER MATCH	20,521	20,521	20,521	1,903	0	0	0	(20,521)	(100.00)
135,997	231 HEALTH & LIFE INSURANCE	223,765	223,765	223,765	84,149	0	0	0	(223,765)	(100.00)
0	232 HSA - EMPLOYER PORTION	0	0	0	1,133	0	0	0	0	0.00
7,174	241 WORKER'S COMPENSATION	14,021	14,021	14,021	4,848	0	0	0	(14,021)	(100.00)
109,696	311 MANAGEMENT FEES	0	0	0	0	0	0	0	0	0.00
110,103	313 LEGAL SERVICES	188,355	187,156	187,156	38,378	185,000	185,000	185,000	(2,156)	(1.15)
188	319 OTHER PROFESSIONAL SVCS	525	525	525	49	254	254	254	(271)	(51.62)
17,055	343 SYSTEMS MGMT SUPPORT	750	750	750	0	0	0	0	(750)	(100.00)
51,231	349 MISC CONTRACTUAL SVCS	55,814	55,814	55,814	15,000	51,800	51,800	51,800	(4,014)	(7.19)
0	401 TRAVEL & PER DIEM	1,000	1,000	1,000	0	0	0	0	(1,000)	(100.00)
7,694	411 TELEPHONE	0	0	0	717	0	0	0	0	0.00
5,318	412 POSTAGE	3,750	3,750	3,750	2,951	5,500	5,500	5,500	1,750	46.67
10,175	442 EQUIPMENT RENTAL	5,225	5,225	5,225	3,321	0	0	0	(5,225)	(100.00)
23,800	443 VEHICLE RENTAL	25,440	25,440	25,440	14,531	0	0	0	(25,440)	(100.00)
839	465 VEHICLE REPAIR & MAINT	2,260	2,260	2,260	879	0	0	0	(2,260)	(100.00)
25,991	469 OTHER MAINTENANCE	24,000	24,000	24,000	10,600	30,000	30,000	30,000	6,000	25.00
371	471 PRINTING & BINDING	800	800	800	402	0	0	0	(800)	(100.00)
419	497 LEGAL ADVERTISING	620	1,820	1,820	788	2,000	2,000	2,000	180	9.89
4,521	511 OFFICE SUPPLIES	6,500	5,000	5,000	2,153	0	0	0	(5,000)	(100.00)
2,413	521 GASOLINE/DIESEL	1,520	1,520	1,520	1,410	0	0	0	(1,520)	(100.00)



**COMMUNITY STANDARDS  
WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	<b>2023-24 Amended</b>	<b>2024-25 Requested</b>	<b>2024-25 Recommnd.</b>	<b>2024-25 Proposed</b>
Beginning Balance	520,351	440,351	440,351	440,351
Deposits	1,297,317	304,554	304,554	304,554
Expenditures	1,377,317	274,554	274,554	274,554
Ending Balance	440,351	470,351	470,351	470,351

---

**RESERVES**

<b>DEED VIOLATION RESERVES</b>	<b>2023-24 Amended</b>	<b>2024-25 Requested</b>	<b>2024-25 Recommnd.</b>	<b>2024-25 Proposed</b>
Beginning Balance	28,421	28,421	28,421	28,421
Deposits	95,000	0	0	0
Expenditures	95,000	0	0	0
Ending Balance	28,421	28,421	28,421	28,421

FY24-25 Operating Budget	\$274,554
3-Months	\$68,639
4-Months	\$91,518

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 03/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMID BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.425 THE ENRICHMENT ACADEMY										
ESTIMATED REVENUES										
341.999	MISCELLANEOUS REVENUE	107	200	200	33	200	200	200	0	0.00
347.217	MERCHANDISE/T-S	48	0	0	0	0	0	0	0	0.00
347.246	THE ENRICHMENT ACADEMY-S	861,764	750,416	750,416	868,925	953,088	953,088	953,088	202,672	27.01
347.247	THE ENRICHMENT ACADEMY-M	23,694	13,874	13,874	19,264	20,000	20,000	20,000	6,126	44.15
347.248	THE ENRICHMENT ACADEMY-L	759	21,068	21,068	6,646	9,000	9,000	9,000	(12,068)	(57.28)
361.101	INT INCOME - CFB	5,035	2,800	2,800	3,164	6,000	6,000	6,000	3,200	114.29
361.102	INT INCOME - CASH EQUIV	35,031	20,400	20,400	26,746	44,100	44,100	44,100	23,700	116.18
361.307	ITP UNREALIZED GAIN/LOSS	1,003	0	0	600	0	0	0	0	0.00
361.407	ITP REALIZED GAIN/LOSS	274	0	0	1,051	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(57,944)	(57,944)	0	(135,242)	(135,242)	(135,242)	(77,298)	(133.40)
	TOTAL ESTIMATED REVENUES	927,714	750,814	750,814	926,429	897,146	897,146	897,146	146,332	19.49
APPROPRIATIONS										
121	REGULAR SALARY & WAGES	104,666	169,053	169,053	68,245	202,047	202,047	202,047	32,994	19.52
141	OVERTIME	0	0	0	557	0	0	0	0	0.00
152	SPECIAL PAY - CELL PHONES	30	0	0	0	0	0	0	0	0.00
211	SOCIAL SECURITY TAXES	4,299	7,746	7,746	3,189	11,398	11,398	11,398	3,652	47.15
212	MEDICARE TAXES	1,518	2,834	2,834	988	2,933	2,933	2,933	99	3.49
221	RETIREMENT CONTR-EMPLOYER	2,078	8,247	8,247	2,726	11,480	11,480	11,480	3,233	39.20
222	RETIREMENT CONTR-EMPLOYER MATCH	11,404	3,535	3,535	1,563	4,921	4,921	4,921	1,386	39.21
231	HEALTH & LIFE INSURANCE	0	28,381	28,381	6,273	42,055	42,055	42,055	13,674	48.18
232	HSA - EMPLOYER PORTION	190	438	438	450	0	0	0	0	0.00
311	WORKER'S COMPENSATION	72,143	90,730	90,730	45,370	94,742	94,742	94,742	1,117	255.02
313	LEGAL SERVICES	0	500	500	0	500	500	500	0	0.00
319	OTHER PROFESSIONAL SVCS	4,096	36,098	36,098	102	40,100	40,100	40,100	4,002	11.09
343	SYSTEMS MGMT SUPPORT	8,690	4,746	4,746	4,446	0	0	0	(4,746)	(100.00)
349	MISC CONTRACTUAL SVCS	351,679	326,623	326,623	234,077	390,515	390,515	390,515	63,892	19.56
401	TRAVEL & PER DIEM	0	100	100	0	1,000	1,000	1,000	900	900.00
411	TELEPHONE	475	0	0	0	0	0	0	0	0.00
412	POSTAGE	0	100	100	0	100	100	100	0	0.00
461	EQUIPMENT MAINTENANCE	0	500	500	0	500	500	500	0	0.00
471	PRINTING & BINDING	24,894	40,000	40,000	17,894	50,000	50,000	50,000	10,000	25.00
491	BANK CHARGES	29,181	22,383	22,383	8,531	29,000	29,000	29,000	6,617	29.56
499	MISC CURRENT CHARGES	0	100	100	0	100	100	100	0	0.00
511	OFFICE SUPPLIES	604	1,000	1,000	369	2,500	2,500	2,500	1,500	150.00
522	OPERATING SUPPLIES	3,848	1,700	1,700	1,461	6,700	6,700	6,700	5,000	294.12
524	NON CAPITAL FR&E	993	5,000	5,000	0	5,000	5,000	5,000	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	948	1,000	1,000	0	0	0	0	(1,000)	(100.00)
	TOTAL APPROPRIATIONS	626,586	750,814	750,814	396,332	897,146	897,146	897,146	146,332	19.49
	NET OF REVENUES/APPROPRIATIONS - FUND 20.425	301,128	0	0	530,097	0	0	0	0	0.00

**THE ENRICHMENT ACADEMY  
WORKING CAPITAL AND RESERVE BALANCES**

<b>WORKING CAPITAL</b>	<b>2023-24 Amended Budget</b>	<b>2024-25 Requested Budget</b>	<b>2024-25 Recommd. Budget</b>	<b>2024-25 Proposed Budget</b>
Beginning Balance	637,458	695,402	695,402	695,402
Deposits	808,758	1,032,388	1,032,388	1,032,388
Expenditures	750,814	897,146	897,146	897,146
Ending Balance	695,402	830,644	830,644	830,644

---

FY23-24 Operating Budget	\$750,814
3 Months	\$187,704
4 Months	\$250,271

FISCAL YEAR 2024-25 BUDGET REPORT

GL NUMBER	DESCRIPTION	2022-23 ACTIVITY	2023-24 ORIGINAL BUDGET	2023-24 AMENDED BUDGET	2023-24 ACTIVITY THRU 08/31/24	2024-25 REQUESTED BUDGET	2024-25 RECMD BUDGET	2024-25 PROPOSED BUDGET	2024-25 PROPOSED AMT CHANGE	2024-25 PROPOSED % CHANGE
Fund: 20.501 HEALTH SELF INSURANCE FUND										
ESTIMATED REVENUES										
341.200	SERVICE FEES	0	0	8,830,961	1,972,653	9,860,407	9,860,407	9,860,407	1,029,446	11.66
361.101	INT INCOME - CFB	0	0	0	7,283	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	0	(2,564,381)	0	(2,205,643)	(2,205,643)	358,738	(13.95)	
	TOTAL ESTIMATED REVENUES	0	0	6,266,580	1,979,936	7,654,764	7,654,764	1,388,184	22.15	
APPROPRIATIONS										
319	OTHER PROFESSIONAL SVCS	0	0	1,580	175	1,484	1,484	(96)	(6.08)	
451	CASUALTY & LIABILITY INSUR	0	0	43,000	57,026	600,000	600,000	557,000	1,295.35	
452	INSURANCE DEDUCTIBLE PYMTS	0	0	897,000	364,077	1,053,280	1,053,280	156,280	17.42	
453	SELF INS - CLAIMS	0	0	5,323,000	1,214,489	6,000,000	6,000,000	675,000	12.68	
	TOTAL APPROPRIATIONS	0	0	6,266,580	1,635,767	7,654,764	7,654,764	1,388,184	22.15	
	NET OF REVENUES/APPROPRIATIONS - FUND 20.501	0	0	0	344,169	0	0	0	0.00	