



**AGENDA REQUEST**

**TO:** Board of Supervisors  
Brownwood Community Development District

**FROM:** Kenny Blocker, District Manager

**DATE:** 6/13/2022

**SUBJECT:** Approval of the Fiscal Year 2022/2023 Proposed Budget

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**ISSUE:**

Adoption of Resolution 2022-11 to approve the Fiscal Year 2022-23 Proposed Budget and to set the public hearing to adopt the Fiscal Year 2022-23 Final Budget.

**ANALYSIS/INFORMATION:**

In accordance with Chapter 190, the District must approve by June 15<sup>th</sup> a proposed budget, proposed maintenance assessment rates, and adopt a resolution to set the public hearing for the budget adoption. Once approved, the Proposed Budget will be submitted to the local governing authorities for a 60-day review and comment period prior to the budget adoption. The approved Proposed Budget will also be made available on the District's website and at the Village Community Development District Administration Office.

The attached proposed operating budget of \$2,090,009 is an increase of \$468,689 from the current year amended budget mainly due to building/structure maintenance projects.

Staff will continue to work on the attached Budget during the next few months before the final adoption in September. We will provide any updates or substantive changes to you as they occur during the summer.

**STAFF RECOMMENDATION:**

Staff is recommending adoption of Resolution 2022-11 to approve the Fiscal Year 2022-23 Proposed Budget and to set the public hearing to adopt the Fiscal Year 2022-23 Final Budget for September 12, 2022, 11:30 a.m. at the SeaBreeze Recreation Center.

**MOTION:**

Move to adopt Resolution 2022-11 to approve the Fiscal Year 2022-23 Proposed Budget and to set the public hearing to adopt the Fiscal Year 2022-23 Final Budget for September 12, 2022, 11:30 a.m. at the SeaBreeze Recreation Center.

**ATTACHMENTS:**

Description	Type
❏ <a href="#">Fiscal Year 2022/2023 Budget Presentation</a>	Cover Memo
❏ <a href="#">Fiscal Year 2022/2023 Budget Packet</a>	Cover Memo

**RESOLUTION 2022-11**

**A RESOLUTION APPROVING THE PROPOSED BUDGET OF  
THE BROWNWOOD COMMUNITY DEVELOPMENT DISTRICT  
FOR FISCAL YEAR 2022-23 IN ACCORDANCE WITH CHAPTER  
190 F.S. AND SETTING A PUBLIC HEARING THEREON  
PURSUANT TO FLORIDA LAW**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors, the District's proposed operating budget for the forthcoming Fiscal Year 2022-23; and,

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

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF  
SUPERVISORS OF THE BROWNWOOD COMMUNITY  
DEVELOPMENT DISTRICT;**

1. The operating budget proposed by the District Manager for Fiscal Year 2022-23 is hereby approved for the amount as listed below along with the proposed maintenance assessment rates based on the attached schedule:

**Brownwood**

**\$ 2,090,009**

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

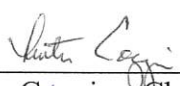
Date: September 12, 2022

Time: 11:30 A.M.

Place: Sea Breeze Recreation Center  
2384 Buena Vista Blvd  
The Villages, Florida 32162

Adopted this 13th day of June, 2022.

BROWNWOOD COMMUNITY  
DEVELOPMENT DISTRICT

  
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Lester Coggins, Chair

  
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Kenneth C. Blocker, Secretary

## FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 04/30/22	2022-23 PROPOSED BUDGET
Fund: 50.151 BROWNWOOD						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	1,663,219	1,351,790	1,351,790	1,351,790	1,510,274
341.910	SALES TAX COLLECTION ALLOWANCE	14	0	0	30	0
341.917	INSURANCE REIMBURSEMENT	10,000	0	0	0	0
341.999	MISCELLANEOUS REVENUE	2,493	0	0	351	2,500
361.101	INT INCOME - CFB	3	0	0	0	0
361.102	INT INCOME - CASH EQUIV	3,114	4,400	4,400	2,601	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	618	500	500	(6,493)	0
361.307	LTP UNREALIZED GAIN/LOSS	32,163	60,000	60,000	(50,666)	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(188)	0	0	(1,882)	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(2,107)	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	36,304	0	0	40,773	0
361.409	FLFIT-REALIZED GAIN/LOSS	1,089	600	600	620	0
361.410	VANGUARD-REALIZED GAIN/LOSS	817	0	0	(4,701)	0
362.003	GROUND LEASE (T)	0	858	858	0	892
362.012	RENTS & LEASES/T-S	20,650	21,125	21,125	17,325	21,125
669.901	(ADD)/USE-WORKING CAPITAL	0	68,047	182,047	0	555,218
TOTAL ESTIMATED REVENUES		1,768,189	1,507,320	1,621,320	1,349,748	2,090,009
APPROPRIATIONS						
311	MANAGEMENT FEES	198,369	198,369	198,369	115,719	207,448
312	ENGINEERING SERVICES	6,814	10,938	16,545	7,698	8,600
313	LEGAL SERVICES	3,199	4,000	4,000	3,053	5,000
319	OTHER PROFESSIONAL SVCS	12,071	18,912	18,912	6,616	19,494
322	AUDITING SERVICES	4,000	4,000	4,000	3,000	4,000
341	JANITORIAL SVCS	78,714	75,000	72,500	46,364	106,300
343	SYSTEMS MGMT SUPPORT	5,572	6,562	6,562	3,135	5,364
431	ELECTRICITY	33,995	39,571	39,571	18,266	40,198
433	WATER & SEWER	7,805	8,065	8,065	4,799	8,309
434	IRRIGATION WATER	24,860	27,877	27,877	17,253	28,124
436	SOLID WASTE	3,686	3,535	3,535	2,234	4,039
444	STORAGE UNIT RENTAL	1,150	1,307	1,307	627	1,442
451	CASUALTY & LIABILITY INSUR	57,730	63,275	63,275	53,001	55,936
461	EQUIPMENT MAINTENANCE	0	250	250	0	0
462	BUILDING/STRUCTURE MAINT	149,731	111,819	121,896	58,783	471,339
463	LANDSCAPE MAINT-RECURRING	310,736	319,433	311,933	198,843	341,751
464	LANDSCAPE MAINT-NON RECURRING	32,652	75,700	75,700	57,561	87,400
468	IRRIGATION REPAIR	13,666	8,365	15,865	8,533	20,166
469	OTHER MAINTENANCE	152,150	155,640	253,956	177,863	232,639
493	PERMITS & LICENSES	175	175	175	175	175
497	LEGAL ADVERTISING	1,005	1,500	1,500	364	1,500
498	PROJECT WIDE FEES	225,730	224,638	224,638	131,043	256,872
499	MISC CURRENT CHARGES	12,611	16,000	18,500	18,500	28,500
522	OPERATING SUPPLIES	92	600	600	288	328
524	NON CAPITAL FF&E	5,445	38,800	38,800	22,568	58,000
912	TRANS TO OTHER ROADS	92,989	92,989	92,989	54,244	97,085
TOTAL APPROPRIATIONS		1,434,947	1,507,320	1,621,320	1,010,530	2,090,009
NET OF REVENUES/APPROPRIATIONS - FUND 50.151		333,242	0	0	339,218	0

**BROWNWOOD**  
**Combined Assessment Allocation Worksheet**  
**for the Year Ending September 30, 2023**

Building Name	Owner	SF Bldg	% Brownwood	FY 22-23 CAM Assessment (Main Square area only)	FY 22-23 ROAD Assessment (All BW)	% Project Wide Portion (All BW)	FY 22-23 Estimated Project Wide Allocation
				100%			
				3.00000	0.10000		\$ 256,872
Palace Hotel	VOC	29,454	7.6417%	88,362.00	2,945.40	3.0338%	7,793.08
Manly Building	VOC	7,290	1.8913%	21,870.00	729.00	0.7509%	1,928.82
Rose Building	VOC	10,415	2.7021%	31,245.00	1,041.50	1.0728%	2,755.65
Wiechens Building	VOC	6,192	1.6065%	18,576.00	619.20	0.6378%	1,638.31
Schmid House	VOC	5,246	1.3610%	15,738.00	524.60	0.5404%	1,388.01
Bunk House	VOC	18,376	4.7676%	55,128.00	1,837.60	1.8928%	4,862.01
Barnstorm Theater	VOC	53,278	13.8227%	159,834.00	5,327.80	5.4878%	14,096.56
Parr Building	VOC	6,254	1.6226%	18,762.00	625.40	0.6442%	1,654.71
Keller Building	VOC	12,276	3.1849%	36,828.00	1,227.60	1.2645%	3,248.04
Berning Building	VOC	5,553	1.4407%	16,659.00	555.30	0.5720%	1,469.24
Ruby Building	VOC	14,822	3.8455%	44,466.00	1,482.20	1.5267%	3,921.68
Haroldson Building	VOC	13,147	3.4109%	39,441.00	1,314.70	1.3542%	3,478.50
Reyes Cigar Factory	VOC	30,459	7.9024%	91,377.00	3,045.90	3.1374%	8,058.99
Brownwood Building	VOC	22,955	5.9555%	68,865.00	2,295.50	2.3644%	6,073.55
Sumter Building	VOC	18,952	4.9170%	56,856.00	1,895.20	1.9521%	5,014.41
Thompson Building	VOC	12,120	3.1445%	36,360.00	1,212.00	1.2484%	3,206.77
Public Works Building	VOC	6,673	1.7313%	20,019.00	667.30	0.6873%	1,765.58
Goedken's Garage	VOC	10,500	2.7242%	31,500.00	1,050.00	1.0815%	2,778.14
Lester's Bait & Tackle	VOC	5,679	1.4734%	17,037.00	567.90	0.5850%	1,502.58
Estabrook Building	VOC	29,787	7.7281%	89,361.00	2,978.70	3.0681%	7,881.19
Brownwood Train Station	VOC	7,384	1.9157%	22,152.00	738.40	0.7606%	1,953.70
Sebald Saloon	VOC	5,145	1.3348%	15,435.00	514.50	0.5299%	1,361.29
Sandspur Ice Plant	VOC	7,332	1.9022%	21,996.00	733.20	0.7552%	1,939.94
St. Johns Courthouse	VOC	5,190	1.3465%	15,570.00	519.00	0.5346%	1,373.20
Hanson & Scott Furniture	VOC	40,960	10.6268%	122,880.00	4,096.00	4.2190%	10,837.40
VOC Subtotal		385,439	100.0000%	1,156,317.00	38,543.90	39.7012%	101,981.34
Grand Traverse Plaza	VSP	66,200		-	6,620.00	6.8188%	17,515.52
Brownwood Health Center	VSP	19,155		-	1,915.50	1.9730%	5,068.12
Center for Advanced Healthcare	VSP	234,987		-	23,498.70	24.2043%	62,174.02
The Brownwood Hotel & Spa	VSP	265,068		-	26,506.80	27.3027%	70,132.99
TOTALS	CAM	385,439	100%	1,156,317	97,085	100.0000%	256,872
	ROAD/PW	970,849					