

**RESOLUTION 2023-06**

**A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT THE FINAL BUDGET OF THE BROWNWOOD COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024**

**WHEREAS**, the District Manager has prepared and submitted to the Board of Supervisors Proposed Budget for the forthcoming Fiscal Year 2023-24; and,

**WHEREAS**, the Board of Supervisors approved the Fiscal Year 2023-24 Proposed Budget at a public meeting on June 15, 2023 and set September 14, 2023 as the date for a public hearing with notice of the budget hearing published pursuant to section 190.008(2) (a), Florida Statutes; and,

**WHEREAS**, the District Board of Supervisors submitted to the local governing authorities, for purposes of disclosure and information only, the Fiscal Year 2023-24 Proposed Budget at least 60 days prior to adoption; and,

**WHEREAS**, Section 190.021 Florida Statutes provides that a Maintenance Special Assessment and Benefit Special Assessments may be assessed upon each piece of property within the boundaries of the District benefited by the approve maintenance and capital improvement program of the District, such levy representing the amount of assessments for District purposes necessary to provide for payment during the ensuing budget year of all properly authorized expenditures to be incurred by the District; and,

**WHEREAS**, a public hearing has been held on this 14<sup>th</sup> day of September, 2023 at which members of the general public were accorded the opportunity to speak prior to the approval of the final budget.

**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 2023-24 Is hereby approved for the amount as listed below:

**Brownwood \$ 1,271,796**

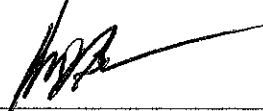
2. The Maintenance Assessments shall be levied at a rate based on the schedule attached as an exhibit to this resolution in the District’s “Official Record of Proceedings.” The annual Maintenance Assessment is based on square footage.

3. A verified copy of said Final Budget shall be attached as an exhibit to this Resolution in the District’s “Official Record of Proceedings.”

Adopted this 14<sup>th</sup> day of September, 2023.

BROWNWOOD COMMUNITY  
DEVELOPMENT DISTRICT

  
\_\_\_\_\_  
Lester Coggins, Chairman

  
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Kenneth C. Blocker, Secretary

FISCAL YEAR 2023- 24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 08/31/23	2023-24 FINAL BUDGET
Fund: 50.151 BROWNWOOD						
ESTIMATED REVENUES						
325.214	CAM & ROAD MAINTENANCE ASSESSM	1,351,790	1,510,274	1,510,274	1,510,274	626,279
341.910	SALES TAX COLLECTION ALLOWANCE	34	0	0	43	0
341.999	MISCELLANEOUS REVENUE	1,465	2,500	2,500	834	107,670
361.101	INT INCOME - CFB	292	0	0	3,309	2,800
361.102	INT INCOME - CASH EQUIV	20,160	0	0	100,316	86,200
361.306	FLGIT-UNREALIZED GAIN/LOSS	(10,718)	0	0	8,517	10,000
361.307	LTP UNREALIZED GAIN/LOSS	(140,330)	0	0	67,939	65,000
361.309	FLFIT-UNREALIZED GAIN/LOSS	(2,347)	0	0	(338)	0
361.407	LTP REALIZED GAIN/LOSS	42,843	0	0	8,969	10,000
361.409	FLFIT-REALIZED GAIN/LOSS	2,222	0	0	9,500	10,000
361.410	VANGUARD-REALIZED GAIN/LOSS	(4,701)	0	0	0	0
362.003	GROUND LEASE (T)	1,750	892	892	973	1,022
362.012	RENTS & LEASES/T-S	22,325	21,125	21,125	22,113	22,125
669.901	(ADD)/USE-WORKING CAPITAL	0	559,494	559,494	0	330,700
TOTAL ESTIMATED REVENUES		1,284,785	2,094,285	2,094,285	1,732,449	1,271,796
APPROPRIATIONS						
311	MANAGEMENT FEES	198,369	207,448	207,448	190,161	69,018
312	ENGINEERING SERVICES	9,645	8,600	28,469	22,902	2,500
313	LEGAL SERVICES	5,059	5,000	5,000	5,495	5,000
314	TAX COLLECTOR FEES	0	0	0	0	13,047
319	OTHER PROFESSIONAL SVCS	12,787	19,494	19,474	11,158	8,982
322	AUDITING SERVICES	4,000	4,000	4,020	3,000	4,000
341	JANITORIAL SVCS	85,139	106,300	106,300	93,368	0
343	SYSTEMS MGMT SUPPORT	5,250	5,364	5,364	4,590	3,259
431	ELECTRICITY	39,689	44,139	44,139	45,440	19,645
433	WATER & SEWER	8,146	8,309	8,309	8,559	0
434	IRRIGATION WATER	29,963	28,124	28,124	28,130	6,461
436	SOLID WASTE	3,837	4,039	4,039	3,633	0
444	STORAGE UNIT RENTAL	1,285	1,442	1,442	1,205	1,478
451	CASUALTY & LIABILITY INSUR	53,001	55,936	55,936	58,765	71,230
462	BUILDING/STRUCTURE MAINT	101,600	471,339	451,470	296,202	61,711
463	LANDSCAPE MAINT-RECURRING	318,692	341,751	346,451	267,472	160,420
464	LANDSCAPE MAINT-NON RECURRING	77,485	87,400	87,400	82,826	10,500
468	IRRIGATION REPAIR	13,164	20,166	20,166	12,240	4,000
469	OTHER MAINTENANCE	224,332	232,639	227,939	173,301	12,250
493	PERMITS & LICENSES	175	175	175	175	201
497	LEGAL ADVERTISING	1,269	1,500	1,500	1,272	1,500
498	PROJECT WIDE FEES	224,638	257,207	257,207	235,774	285,482
499	MISC CURRENT CHARGES	18,500	28,500	28,500	22,856	24,500
522	OPERATING SUPPLIES	971	328	328	146	1,241
524	NON CAPITAL FF&E	32,307	58,000	58,000	24,065	26,000
642	CAPITAL FF&E	0	0	0	0	388,111
912	TRANS TO OTHER ROADS	92,989	97,085	97,085	186,080	91,260
TOTAL APPROPRIATIONS		1,562,292	2,094,285	2,094,285	1,778,815	1,271,796
NET OF REVENUES/APPROPRIATIONS - FUND 50.151		(277,507)	0	0	(46,366)	0

**BROWNWOOD**  
**Combined Assessment Allocation Worksheet**  
**for the Year Ending September 30, 2024**

Building Name	Owner	SF Bldg	% Brownwood	FY 23-24 CAM Assessment (Main Square area only)	FY 23-24 ROAD Assessment (All BW)	% Project Wide Portion (All BW)	FY 23-24 Estimated Project Wide Allocation	FY 23-24 TOTAL CAM/PW & Road Assessment
				100%				
				0.70000	0.10000		\$ 285,482	
Palace Hotel	VOC	29,454	7.6417%	20,617.80	2,945.40	3.0338%	8,661.07	32,224.27
Manly Building	VOC	7,290	1.8913%	5,103.00	729.00	0.7509%	2,143.65	7,975.65
Rose Building	VOC	10,415	2.7021%	7,290.50	1,041.50	1.0728%	3,062.57	11,394.57
Wiechens Building	VOC	6,192	1.6065%	4,334.40	619.20	0.6378%	1,820.78	6,774.38
Schmid House	VOC	5,246	1.3610%	3,672.20	524.60	0.5404%	1,542.61	5,739.41
Bunk House	VOC	18,376	4.7676%	12,863.20	1,837.60	1.8928%	5,403.54	20,104.34
Barnstorm Theater	VOC	53,278	13.8227%	37,294.60	5,327.80	5.4878%	15,666.61	58,289.01
Parr Building	VOC	6,254	1.6226%	4,377.80	625.40	0.6442%	1,839.01	6,842.21
Keller Building	VOC	12,276	3.1849%	8,593.20	1,227.60	1.2645%	3,609.81	13,430.61
Berning Building	VOC	5,553	1.4407%	3,887.10	555.30	0.5720%	1,632.88	6,075.28
Ruby Building	VOC	14,822	3.8455%	10,375.40	1,482.20	1.5267%	4,358.47	16,216.07
Haroldson Building	VOC	13,147	3.4109%	9,202.90	1,314.70	1.3542%	3,865.93	14,383.53
Reyes Cigar Factory	VOC	30,459	7.9024%	21,321.30	3,045.90	3.1374%	8,956.59	33,323.79
Brownwood Building	VOC	22,955	5.9555%	16,068.50	2,295.50	2.3644%	6,750.01	25,114.01
Sumter Building	VOC	18,952	4.9170%	13,266.40	1,895.20	1.9521%	5,572.91	20,734.51
Thompson Building	VOC	12,120	3.1445%	8,484.00	1,212.00	1.2484%	3,563.93	13,259.93
Public Works Building	VOC	6,673	1.7313%	4,671.10	667.30	0.6873%	1,962.22	7,300.62
Goedken's Garage	VOC	10,500	2.7242%	7,350.00	1,050.00	1.0815%	3,087.57	11,487.57
Lester's Bait & Tackle	VOC	5,679	1.4734%	3,975.30	567.90	0.5850%	1,669.93	6,213.13
Estabrook Building	VOC	29,787	7.7281%	20,850.90	2,978.70	3.0681%	8,758.99	32,588.59
Brownwood Train Station	VOC	7,384	1.9157%	5,168.80	738.40	0.7606%	2,171.29	8,078.49
Sebald Saloon	VOC	5,145	1.3348%	3,601.50	514.50	0.5299%	1,512.91	5,628.91
Sandspur Ice Plant	VOC	7,332	1.9022%	5,132.40	733.20	0.7552%	2,156.00	8,021.60
St. Johns Courthouse	VOC	5,190	1.3465%	3,633.00	519.00	0.5346%	1,526.14	5,678.14
Hanson & Scott Furniture	VOC	40,960	10.6268%	28,672.00	4,096.00	4.2190%	12,044.45	44,812.45
<b>VOC Subtotal</b>		<b>385,439</b>	<b>100.0000%</b>	<b>269,807.30</b>	<b>38,543.90</b>	<b>39.7012%</b>	<b>113,339.87</b>	<b>421,691.07</b>
Grand Traverse Plaza	VSP	66,200		-	6,620.00	6.8188%	19,466.37	26,086.37
Brownwood Health Center	VSP	19,155		-	1,915.50	1.9730%	5,632.60	7,548.10
Center for Advanced Healthcare	VSP	234,987		-	23,498.70	24.2043%	69,098.86	92,597.56
The Brownwood Hotel & Spa	VSP	265,068		-	26,506.80	27.3027%	77,944.30	104,451.10
<b>TOTALS</b>	<b>CAM</b>	<b>385,439</b>	<b>100%</b>	<b>269,807</b>	<b>97,085</b>	<b>100.0000%</b>	<b>285,482</b>	<b>652,374</b>
	<b>ROAD/PW</b>	<b>970,849</b>						

Budget - Revenue (96%)  
Tax Collector (2%)

626,279  
13,047