

RESOLUTION 2023-19

A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT THE FINAL BUDGET OF THE VILLAGE CENTER 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 the 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 7, 2023 and set September 6, 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 approved 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 6th 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 VILLAGE CENTER COMMUNITY DEVELOPMENT DISTRICT;

1. The Fiscal Year 2023-24 Budget as listed below proposed by the District Manager and is hereby approved by the Board of Supervisors as the Final Approved Budget for the District:

Recreation Amenities Division	\$ 76,832,571
General Fund	\$ 69,050,869
Village Center Service Area	\$ 12,458,170
Little Sumter Service Area	\$ 14,837,909
Department of Safety	\$ 36,311,995
Village Center Road Maintenance Assessment	\$ 119,842
Rolling Acres Plaza Maintenance Assessment	\$ 99,559
Village of Spanish Springs Maintenance Assessment	\$ 2,123,786
Community Standards Fund	\$ 1,392,317
The Enrichment Academy	\$ 748,371

2. The maintenance assessments shall be levied at the rates based on the schedules attached as exhibits to this resolution in the District's "Official Record of Proceedings" and are 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 6th day of September 2023.

VILLAGE CENTER COMMUNITY
DEVELOPMENT DISTRICT



Kelly Flores, Chair



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 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.421 RAD									
ESTIMATED REVENUES									
341.318	AMENITY FEES	44,023,642	46,129,861	46,129,861	39,372,001	48,369,259	48,808,956	439,697	0.91
341.901	VETERANS BRICK SALE	3,300	2,000	2,000	0	2,000	2,000	0	0.00
341.905	PROPERTY DAMAGE REIMBURSEMENTS	13,859	5,000	5,000	7,890	5,000	5,000	0	0.00
341.908	ELECTRIC REIMBURSEMENT	7,270	7,500	7,500	5,523	7,500	7,500	0	0.00
341.909	COPIES-PUBLIC/T-S	27	100	100	79	100	100	0	0.00
341.910	SALES TAX COLLECTION ALLOWANCE	979	1,080	1,080	773	1,080	1,080	0	0.00
341.911	LIEN FEES	1,230	1,000	1,000	1,810	1,000	1,000	0	0.00
341.915	RETURN CHECK FEES	18	0	0	48	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	9,429	0	0	5,280	0	0	0	0.00
341.918	ACCESS CD FEE/NT-S	232,922	180,000	180,000	160,516	180,000	180,000	0	0.00
341.919	GATE REPAIR FEES	31,743	20,000	20,000	23,875	27,000	27,000	0	0.00
341.921	AMENITY LATE PENALTY FEE	81,607	60,000	60,000	65,601	75,000	75,000	0	0.00
341.922	COPIES-PUBLIC/T-L	27	0	0	21	0	0	0	0.00
341.923	COPIES-PUBLIC/T-M	1	0	0	0	0	0	0	0.00
341.924	ACCESS CD FEE/T-S	4,400	3,500	3,500	2,300	3,500	3,500	0	0.00
341.999	MISCELLANEOUS REVENUE	29,864	38,000	38,000	13,391	38,000	38,000	0	0.00
342.901	HOME/BUS WATCH/T-S	12,009	6,500	6,500	12,879	6,500	6,500	0	0.00
342.910	HOME BUS WATCH/T-L	808	600	600	838	600	600	0	0.00
342.911	HOME BUS WATCH/T-M	567	300	300	544	300	300	0	0.00
347.202	EXEC GOLF EXP REIMBURSEMENT	0	85,000	85,000	0	85,000	85,000	0	0.00
347.203	DAILY TRAIL/T-S	89,137	73,000	73,000	86,965	73,000	73,000	0	0.00
347.204	DAILY CART RNT/T-S	2,580	2,800	2,800	2,399	2,800	2,800	0	0.00
347.205	DAILY GRN FEE/T-S	75,313	60,000	60,000	76,707	60,000	60,000	0	0.00
347.208	ANNUAL TRAIL/T-S	862,426	979,982	979,982	773,867	979,982	979,982	0	0.00
347.215	LIFESTYLE-GEN/NT-S	8,300	6,100	6,100	33,841	6,100	6,100	0	0.00
347.216	LIFESTYLE-GLB/NT-S	33,700	18,500	18,500	58,076	18,500	18,500	0	0.00
347.220	LIFESTYLE-GEN/NT-L	6,796	2,500	2,500	4,755	2,500	2,500	0	0.00
347.221	LIFESTYLE-GEN/NT-M	1,516	1,500	1,500	1,068	1,500	1,500	0	0.00
347.229	LIFESTYLE-GLB/NT-L	14,818	15,000	15,000	20,957	15,000	15,000	0	0.00
347.230	LIFESTYLE-GLB/NT-M	899	500	500	622	500	500	0	0.00
347.231	LF MERCH-GLB/T-S	989	500	500	1,072	500	500	0	0.00
347.232	LF MERCH-GLB/T-L	258	0	0	377	0	0	0	0.00
347.236	ANNUAL TRAIL/T-L	11,655	8,000	8,000	18,797	8,000	8,000	0	0.00
347.237	ANNUAL TRAIL/T-M	8,035	4,000	4,000	15,585	4,000	4,000	0	0.00
347.240	DAILY TRAIL/T-L	68,613	59,000	59,000	62,839	59,000	59,000	0	0.00
347.241	DAILY TRAIL/T-M	63,790	53,000	53,000	59,911	53,000	53,000	0	0.00
347.242	DAILY CART RNT/T-L	3,285	2,900	2,900	2,688	2,900	2,900	0	0.00
347.243	DAILY CART RNT/T-M	2,320	1,900	1,900	2,494	1,900	1,900	0	0.00
347.244	DAILY GRN FEE/T-L	62,671	44,000	44,000	57,976	44,000	44,000	0	0.00
347.245	DAILY GRN FEE/T-M	67,282	47,000	47,000	61,393	47,000	47,000	0	0.00
347.298	MISC REC REV/T-L	449	500	500	333	500	500	0	0.00
347.299	MISC REC REV/T-S	3,940	2,500	2,500	1,110	2,500	2,500	0	0.00
354.001	DEED COMPLIANCE FINES	925	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	2,099	0	0	42,473	10,800	10,800	0	0.00
361.102	INT INCOME - CASH EQUIV	154,168	16,400	16,400	1,027,258	978,400	978,400	0	0.00
361.103	INT INCOME - USB	60,235	3,100	3,100	210,517	140,400	140,400	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(534,434)	0	0	329,739	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(2,221,793)	0	0	950,113	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(99,694)	0	0	(366)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	647,556	0	0	135,964	250,000	250,000	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	94,367	0	0	406,647	500,000	500,000	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.421 RAD									
ESTIMATED REVENUES									
361.410	VANGUARD-REALIZED GAIN/LOSS	(40,566)	0	0	0	0	0	0	0.00
362.002	ATM LEASE/T-S	8,556	8,899	8,899	8,248	8,899	8,899	0	0.00
362.004	LA HACIENDA CATERING	59,678	66,000	66,000	0	0	0	0	0.00
362.005	POLO CLUB LEASE (T)	1,248	7,488	7,488	0	7,488	7,488	0	0.00
362.006	VENDING MACHINES	3,458	2,000	2,000	1,519	2,000	2,000	0	0.00
362.008	RV FEES	196,197	212,000	212,000	163,151	212,000	212,000	0	0.00
362.009	RM RENTALS/T-L	39,248	30,000	30,000	29,105	30,000	30,000	0	0.00
362.010	RM RENTALS/T-S	220,412	150,000	150,000	214,970	150,000	150,000	0	0.00
362.011	RM RENTALS/T-M	9,999	8,000	8,000	18,637	8,000	8,000	0	0.00
362.012	RENTS & LEASES/T-S	1,616	1,531	1,531	946	1,531	1,531	0	0.00
362.015	RM RENTALS/NT-L	900	700	700	800	700	700	0	0.00
362.016	RM RENTALS/NT-S	2,807	5,000	5,000	1,165	5,000	5,000	0	0.00
362.017	RM RENTALS/NT-M	1,080	1,000	1,000	955	1,000	1,000	0	0.00
362.018	RV LATE PENALTY FEE	94	150	150	97	150	150	0	0.00
362.020	ATM LEASE/T-L	4,278	4,406	4,406	4,582	4,406	4,406	0	0.00
362.021	ATM LEASE/T-M	5,133	5,287	5,287	5,498	5,287	5,287	0	0.00
362.024	RM EQUIP/T-L	0	100	100	0	100	100	0	0.00
362.025	RM EQUIP/T-S	0	500	500	0	500	500	0	0.00
362.026	RM EQUIP/T-M	0	100	100	0	100	100	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	5,764	0	0	132	0	0	0	0.00
669.901 (ADD)/USE-WORKING CAPITAL		0	(2,727,254)	(2,136,356)	0	15,940,508	15,131,675	(808,833)	(5.07)
669.902 (ADD)/USE-LAWSUIT SETTLEMENT		0	0	8,553	0	0	0	0	0.00
669.903 (ADD)/USE-GENERAL R&R		0	2,037,093	2,476,192	0	8,549,417	8,759,417	210,000	2.46
TOTAL ESTIMATED REVENUES		44,465,805	47,756,123	48,794,673	44,569,351	76,991,707	76,832,571	(159,136)	(0.21)
APPROPRIATIONS									
311	ADMINISTRATIVE SVCS	1,375,569	1,379,081	1,379,081	1,149,235	1,349,463	1,349,692	229	0.02
311	COMMUNITY WATCH SVCS	2,153,206	2,447,647	2,447,647	2,039,707	3,592,144	3,211,168	(380,976)	(10.61)
311	CUSTOMER SERVICE	520,319	668,650	668,650	557,210	567,283	620,635	53,352	9.40
311	GOLF MAINT	0	0	0	0	0	327,928	327,928	0.00
311	GOLF OPERATIONS	0	0	0	0	0	1,719,458	1,719,458	0.00
311	PROPERTY MGMT SVCS	988,155	1,235,194	1,235,194	1,029,330	1,230,186	1,230,186	0	0.00
311	RECREATION SERVICES	3,419,685	4,047,013	4,047,013	3,372,511	4,879,721	4,492,717	(387,004)	(7.93)
312	ENGINEERING SERVICES	51,604	82,500	94,931	79,791	246,000	246,000	0	0.00
313	LEGAL SERVICES	47,131	50,000	50,000	71,251	50,000	50,000	0	0.00
316	DEED COMPLIANCE SVCS	52,152	66,015	66,015	55,013	79,447	69,854	(9,593)	(12.07)
319	OTHER PROFESSIONAL SVCS	42,641	96,286	118,136	50,846	98,553	98,553	0	0.00
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00
322	AUDITING SERVICES	19,677	19,986	19,986	14,911	21,535	21,535	0	0.00
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	0	0.00
341	JANITORIAL SVCS	993,091	1,092,509	1,133,880	924,408	1,174,767	1,174,767	0	0.00
343	SYSTEMS MGMT SUPPORT	361,357	472,842	472,842	386,344	14,496	14,496	0	0.00
345	DEPT OF SAFETY	1,090,180	1,090,388	1,090,388	905,368	1,090,192	1,090,192	0	0.00
347	GOLF MGMT SVCS	1,447,171	1,584,216	1,584,216	1,320,186	1,719,458	0	(1,719,458)	(100.00)
349	MISC CONTRACTUAL SVCS	0	0	0	0	78,965	78,965	0	0.00
411	TELEPHONE	31,628	15,072	15,072	19,353	8,000	8,000	0	0.00
412	POSTAGE	0	600	600	0	200	200	0	0.00
413	CABLE	61,830	69,905	69,905	56,139	26,476	26,476	0	0.00
431	ELECTRICITY	923,655	1,041,604	1,041,604	946,942	1,176,506	1,176,506	0	0.00
432	NATURAL GAS	168,244	271,652	271,652	166,321	250,513	250,513	0	0.00
433	WATER & SEWER	123,468	142,339	142,339	107,418	133,010	133,010	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.421 RAD									
APPROPRIATIONS									
434	IRRIGATION WATER	200,337	210,401	210,401	177,358	236,445	236,445	0	0.00
436	SOLID WASTE	150,477	144,848	144,848	129,572	105,807	105,807	0	0.00
442	EQUIPMENT RENTAL	14,099	15,208	16,708	13,293	3,820	3,820	0	0.00
443	VEHICLE RENTAL	32,729	42,604	42,604	26,943	67,645	67,645	0	0.00
444	STORAGE UNIT RENTAL	8,945	9,747	9,747	7,407	10,880	10,880	0	0.00
451	CASUALTY & LIABILITY INSUR	835,485	1,076,565	1,076,565	913,141	1,115,119	1,115,119	0	0.00
452	INSURANCE DEDUCTIBLE PYMTS	26,924	0	0	19,102	0	0	0	0.00
461	EQUIPMENT MAINTENANCE	9,906	31,820	30,520	13,287	30,580	30,580	0	0.00
462	BUILDING/STRUCTURE MAINT	2,598,331	4,885,935	4,776,534	2,285,224	4,294,045	4,294,045	0	0.00
463	LANDSCAPE MAINT-RECURRING	1,833,738	1,926,713	1,926,713	1,282,629	2,436,862	2,436,862	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	482,811	479,350	635,550	290,068	789,230	789,230	0	0.00
465	VEHICLE REPAIR & MAINT	1,946	11,181	10,181	3,210	3,322	3,322	0	0.00
466	POOL MAINTENANCE	538,958	573,838	631,234	473,412	719,342	720,937	1,595	0.22
467	GATE MAINTENANCE	305,827	250,123	413,123	332,217	190,387	190,387	0	0.00
468	IRRIGATION REPAIR	139,905	201,287	238,637	121,654	263,817	263,817	0	0.00
469	OTHER MAINTENANCE	2,867,261	4,018,424	4,075,544	3,040,342	4,220,933	4,236,467	15,534	0.37
471	PRINTING & BINDING	473	6,600	6,600	853	2,500	2,500	0	0.00
484	LIFESTYLE EVENTS-GENERAL	9,571	56,000	54,500	14,636	56,000	56,000	0	0.00
486	LIFESTYLE EVENTS-GLOBAL	46	0	0	0	0	0	0	0.00
491	BANK CHARGES	84,684	5,000	5,000	26,652	105,000	105,000	0	0.00
492	MAINT & BOND ASSESSMENTS	70,327	66,679	66,679	70,161	0	0	0	0.00
493	PERMITS & LICENSES	6,881	7,535	7,535	6,017	7,804	7,804	0	0.00
494	OVERAGE & SHORTAGE	709	0	0	(17,459)	0	0	0	0.00
497	LEGAL ADVERTISING	3,702	3,950	3,950	3,478	3,950	3,950	0	0.00
499	MISC CURRENT CHARGES	1,010	2,000	2,000	1,380	2,000	2,000	0	0.00
511	OFFICE SUPPLIES	13,610	17,325	20,325	12,281	17,250	17,250	0	0.00
521	GASOLINE/DIESEL	4,873	3,868	7,168	4,713	5,921	5,720	(201)	(3.39)
522	OPERATING SUPPLIES	76,190	145,660	161,110	93,298	167,750	167,750	0	0.00
523	RECREATION SUPPLIES	55,627	97,350	93,750	47,124	110,467	110,467	0	0.00
524	NON CAPITAL FF&E	301,770	495,568	397,893	275,802	577,018	587,018	10,000	1.73
525	NON CAPITAL HARDWARE/SOFTWARE	17,935	87,257	109,637	59,241	0	0	0	0.00
529	OPERATING SUPPLIES OTHER	1,566	2,000	2,000	1,197	2,000	2,000	0	0.00
542	TRAINING & EDUCATION	356	0	0	0	0	0	0	0.00
591	DEPRECIATION EXPENSE	3,198,581	0	0	0	0	0	0	0.00
622	BUILDINGS	22,589	85,493	252,468	96,724	24,491,722	24,701,722	210,000	0.86
633	INFRASTRUCTURE	517,375	1,932,600	2,417,750	464,272	3,540,395	3,540,395	0	0.00
642	CAPITAL FF&E	97,433	19,000	19,000	3,389	517,300	517,300	0	0.00
710	PRINCIPAL	6,025,000	6,280,000	6,280,000	6,280,000	6,555,000	6,555,000	0	0.00
721	INTEREST EXP - SR DEBT	5,762,938	5,481,075	5,481,075	4,567,562	5,344,861	5,344,861	0	0.00
911	TRANS TO GENERAL R&R	3,200,000	3,200,000	3,200,000	5,866,668	3,200,000	3,200,000	0	0.00
991	SETTLEMENT PROJECTS	5,447,090	0	8,553	96,712	0	0	0	0.00
TOTAL APPROPRIATIONS		48,848,398	47,756,123	48,794,673	40,365,464	76,991,707	76,832,571	(159,136)	(0.21)
NET OF REVENUES/APPROPRIATIONS - FUND 20.421		(4,382,593)	0	0	4,203,887	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.001 GENERAL FUND									
ESTIMATED REVENUES									
331.901	FED FEMA CLAIM REIM	0	0	0	49,637	0	0	0	0.00
338.001	MGMT FEES FROM D1	172,593	172,593	172,593	143,829	153,283	153,283	0	0.00
338.002	MGMT FEES FROM D2	184,300	184,300	184,300	153,584	165,398	165,398	0	0.00
338.003	MGMT FEES FROM D3	200,031	200,031	200,031	166,693	168,112	168,112	0	0.00
338.004	MGMT FEES FROM D4	273,084	273,084	273,084	227,570	289,036	289,036	0	0.00
338.005	MGMT FEES FROM D5	191,811	264,970	264,970	220,810	314,504	314,504	0	0.00
338.006	MGMT FEES FROM D6	195,194	276,436	276,436	230,364	341,771	341,771	0	0.00
338.007	MGMT FEES FROM D7	167,886	219,665	219,665	183,055	248,108	248,108	0	0.00
338.008	MGMT FEES FROM D8	181,923	240,028	240,028	200,024	276,498	276,498	0	0.00
338.009	MGMT FEES FROM D9	178,030	244,628	244,628	203,858	289,432	289,432	0	0.00
338.010	MGMT FEES FROM D10	190,471	274,466	274,466	228,722	314,457	314,457	0	0.00
338.011	MGMT FEES FROM LSL	171,565	175,782	175,782	146,486	197,950	197,950	0	0.00
338.012	MGMT FEES FROM PW	585,737	0	0	0	0	0	0	0.00
338.016	MGMT FEES FROM RA	15,259	15,259	15,259	12,717	11,936	11,936	0	0.00
338.017	MGMT FEES FROM VOSS	158,599	158,599	158,599	132,167	171,288	171,288	0	0.00
338.018	MGMT FEES FROM BROWNWOOD	198,369	207,448	207,448	172,874	151,860	151,860	0	0.00
338.019	MGMT FEES FROM LSSA	401,781	491,544	491,544	409,620	596,784	596,784	0	0.00
338.020	MGMT FEES FROM VCSA	323,546	409,022	409,022	340,852	504,720	504,720	0	0.00
338.021	MGMT FEES FROM NSU	688,362	846,640	846,640	705,534	1,022,011	1,022,011	0	0.00
338.023	MGMT FEES FROM ROAD MAINT	7,428	10,065	10,065	8,389	1,737	1,737	0	0.00
338.024	MGMT FEES FROM SAFETY	389,834	634,098	634,098	528,416	1,667,591	1,667,591	0	0.00
338.041	MGMT FEES FROM SL FITNESS	604,060	680,628	680,628	567,194	796,887	796,887	0	0.00
338.042	MGMT FEES FROM CS	139,581	109,696	109,696	91,414	107,860	107,860	0	0.00
338.043	ADM FEES FROM RAD	1,375,569	1,379,081	1,379,081	1,149,235	1,349,463	1,349,463	0	0.00
338.044	CW FEES FROM RAD	2,153,206	2,447,647	2,447,647	2,039,707	3,592,144	3,592,144	0	0.00
338.045	PROP MGMT FROM RAD	988,155	1,235,194	1,235,194	1,029,330	1,230,186	1,230,186	0	0.00
338.046	REC FEES FROM RAD	3,419,685	4,047,013	4,047,013	3,372,511	4,879,721	6,599,179	1,719,458	35.24
338.047	ADM FEES FROM SLAD	1,920,976	2,001,349	2,001,349	1,667,791	2,180,477	2,180,477	0	0.00
338.048	CW FEES FROM SLAD	4,172,405	4,219,750	4,219,750	3,516,460	5,947,666	5,947,666	0	0.00
338.049	PROP MGMT FROM SLAD	1,388,549	1,735,686	1,735,686	1,446,406	1,980,492	1,980,492	0	0.00
338.050	RECREATION FEES FROM SLAD	7,617,411	7,909,317	7,909,317	6,591,099	9,462,966	12,182,670	2,719,704	28.74
338.051	MGMT FEES FROM SSF	231,292	302,590	302,590	252,160	532,146	532,146	0	0.00
338.053	MGMT FEES FROM D11	130,478	158,652	158,652	132,210	151,514	151,514	0	0.00
338.055	MGMT FEES-D12	187,244	255,072	255,072	212,560	331,215	331,215	0	0.00
338.103	MGMT FEES FROM TEA	72,143	72,143	72,143	60,121	88,287	88,287	0	0.00
338.106	MGMT FEES FROM D13	135,246	255,849	255,849	213,209	336,429	336,429	0	0.00
338.108	MGMT FEES FROM CSU	467,790	542,434	542,434	452,030	701,333	701,333	0	0.00
338.114	CUSTOMER SVC FROM RAD	520,319	668,650	668,650	557,210	567,283	567,283	0	0.00
338.115	CUSTOMER SVC FROM SLAD	885,948	1,138,512	1,138,512	948,760	965,914	965,914	0	0.00
338.116	MGMT FEES FROM SSU	80,157	161,419	161,419	145,823	546,257	546,257	0	0.00
338.117	MGMT FEES FROM D14	0	121,758	121,758	101,466	112,868	112,868	0	0.00
338.118	MGMT FEES FROM MIDDLETON	500	0	0	58,275	21,783	21,783	0	0.00
341.301	ADMIN FEES FROM DEVELOPER	123,413	66,172	66,172	90,790	186,208	700,426	514,218	276.15
341.302	REC FEES FROM DEV	2,005,148	3,245,501	3,245,501	2,456,416	4,168,624	14,452,977	10,284,353	246.71
341.311	ADM SVC FEE FR SWCA	9,734	0	0	0	0	0	0	0.00
341.312	ADM FEES FROM FWCA	26,001	27,124	27,124	16,918	0	0	0	0.00
341.313	ADM FEE FR TRI-COUNTY SNTN	28,009	35,528	35,528	29,606	78,809	78,809	0	0.00
341.314	ADM SVC FEE FR SSU	7,287	0	0	0	0	0	0	0.00
341.317	CW FROM DEVELOPER	1,111,334	1,761,241	1,761,241	1,366,357	2,814,756	2,814,756	0	0.00
341.319	ADM SVC FEE FR SEWWCA	61,466	77,699	77,699	48,457	0	0	0	0.00
341.909	COPIES-PUBLIC/T-S	0	0	0	5	0	0	0	0.00

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.001 GENERAL FUND									
ESTIMATED REVENUES									
341.916	VILLAGE MAPS/T-S	485	1,500	1,500	350	1,500	0	(1,500)	(100.00)
341.917	INSURANCE REIMBURSEMENT	405	0	0	5,879	0	0	0	0.00
341.925	VILLAGE MAPS/NT-S	0	500	500	0	500	0	(500)	(100.00)
341.999	MISCELLANEOUS REVENUE	665,204	60,000	60,000	73,146	80,000	80,000	0	0.00
361.101	INT INCOME - CFB	3,830	0	0	34,033	30,800	30,800	0	0.00
361.102	INT INCOME - CASH EQUIV	116,460	0	0	747,737	900,000	900,000	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(750,940)	0	0	335,950	500,000	500,000	0	0.00
361.407	LTP REALIZED GAIN/LOSS	201,035	0	0	48,076	100,000	100,000	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(30,425)	0	0	0	0	0	0	0.00
364.001	DISPOSITION OF FIXED ASSETS	75,120	0	0	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	885	0	0	322	0	0	0	0.00
366.010	DONATIONS - OTHER	76,670	0	0	58,400	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	2,323,042	2,858,709	0	2,538,675	2,184,572	(354,103)	(13.95)
TOTAL ESTIMATED REVENUES		35,097,638	42,339,405	42,875,072	34,382,614	54,169,239	69,050,869	14,881,630	27.47
APPROPRIATIONS									
121	REGULAR SALARY & WAGES	20,531,573	25,856,287	25,865,572	20,269,451	30,519,709	43,177,966	12,658,257	41.48
141	OVERTIME	98,687	76,884	79,884	176,770	350,613	360,560	9,947	2.84
152	SPECIAL PAY - CELL PHONES	66,654	1,818	8,531	8,220	0	0	0	0.00
211	SOCIAL SECURITY TAXES	688,444	866,334	866,334	648,065	1,094,599	1,209,096	114,497	10.46
212	MEDICARE TAXES	291,820	372,351	372,351	288,068	468,798	652,068	183,270	39.09
221	RETIREMENT CONTR-EMPLOYER	864,738	1,046,556	1,046,556	792,615	1,242,509	1,370,107	127,598	10.27
222	RETIREMENT CONTR-EMPLOYER MATCH	207,140	414,611	407,111	182,601	493,417	546,402	52,985	10.74
231	HEALTH & LIFE INSURANCE	2,960,855	4,517,086	4,376,586	2,632,365	4,784,407	5,132,837	348,430	7.28
241	WORKER'S COMPENSATION	463,724	832,629	832,629	464,168	1,182,383	1,840,566	658,183	55.67
251	UNEMPLOYMENT COMPENSATION	1,670	4,588	4,588	977	6,125	5,412	(713)	(11.64)
312	ENGINEERING SERVICES	1,829	9,350	9,350	1,296	6,000	6,000	0	0.00
313	LEGAL SERVICES	6,766	13,750	12,750	4,521	15,750	15,750	0	0.00
318	TECHNOLOGY SERVICES	0	0	0	0	720	720	0	0.00
319	OTHER PROFESSIONAL SVCS	51,030	172,131	172,085	54,172	289,792	289,792	0	0.00
341	JANITORIAL SVCS	153,046	183,156	186,506	144,767	181,619	199,783	18,164	10.00
342	HEALTH SERVICES	9,695	10,000	10,000	10,315	40,000	40,000	0	0.00
343	SYSTEMS MGMT SUPPORT	1,143,327	1,713,991	1,755,491	1,179,684	3,301,071	3,572,091	271,020	8.21
344	PAYROLL SERVICES	145,558	179,000	224,389	192,107	253,200	253,200	0	0.00
349	MISC CONTRACTUAL SVCS	73,413	73,020	83,320	67,814	90,495	119,555	29,060	32.11
401	TRAVEL & PER DIEM	24,445	79,512	70,149	19,200	87,841	109,270	21,429	24.40
411	TELEPHONE	75,386	124,500	120,102	82,012	360,321	360,321	0	0.00
412	POSTAGE	288,676	310,225	309,425	223,188	334,060	334,060	0	0.00
413	CABLE	3,450	3,751	3,751	3,871	3,699	3,699	0	0.00
431	ELECTRICITY	45,589	56,166	56,166	50,124	63,874	70,649	6,775	10.61
432	NATURAL GAS	609	700	700	541	840	840	0	0.00
433	WATER & SEWER	4,935	5,988	5,988	4,001	5,657	6,093	436	7.71
436	SOLID WASTE	11,179	16,497	16,497	9,637	13,599	14,451	852	6.27
437	CHILLED WATER	40,600	48,127	40,127	37,415	55,811	59,871	4,060	7.27
441	OFFICE LEASES	1,140,650	1,249,592	1,179,592	1,093,818	1,240,585	1,345,724	105,139	8.47
442	EQUIPMENT RENTAL	53,548	60,331	60,331	49,704	125,737	125,737	0	0.00
443	VEHICLE RENTAL	383,451	405,054	405,054	385,212	913,430	916,720	3,290	0.36
444	STORAGE UNIT RENTAL	5,002	5,388	2,416	2,426	3,120	3,120	0	0.00
451	CASUALTY & LIABILITY INSUR	0	0	0	0	1,840	1,840	0	0.00
461	EQUIPMENT MAINTENANCE	19,248	26,000	18,828	3,303	35,000	35,000	0	0.00
462	BUILDING/STRUCTURE MAINT	46,755	81,208	62,858	35,862	164,027	147,075	(16,952)	(10.33)

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.001 GENERAL FUND									
APPROPRIATIONS									
463	LANDSCAPE MAINT-RECURRING	0	1,500	7,672	6,443	5,400	17,400	12,000	222.22
465	VEHICLE REPAIR & MAINT	18,762	22,816	24,806	52,638	71,134	97,534	26,400	37.11
469	OTHER MAINTENANCE	36,335	55,200	27,700	22,420	37,242	37,419	177	0.48
471	PRINTING & BINDING	826,154	1,013,087	1,001,527	819,194	1,023,950	1,051,950	28,000	2.73
472	ID/GATE CARDS	167,370	284,896	284,896	38,399	107,730	107,730	0	0.00
482	VOLUNTEER RECOGNITION	80,768	82,500	86,000	80,858	99,000	99,000	0	0.00
483	COMMUNITY RELATIONS	15,259	22,900	22,900	19,655	20,000	20,000	0	0.00
486	LIFESTYLE EVENTS-GLOBAL	177,093	380,297	376,797	221,254	419,439	415,566	(3,873)	(0.92)
491	BANK CHARGES	162,749	160,000	160,000	189,391	253,000	253,000	0	0.00
493	PERMITS & LICENSES	1,025	500	500	500	1,050	1,050	0	0.00
494	OVERAGE & SHORTAGE	7	0	0	0	0	0	0	0.00
497	LEGAL ADVERTISING	1,936	2,000	1,725	2,564	2,300	2,300	0	0.00
499	MISC CURRENT CHARGES	9,574	200	200	47,612	500	1,500	1,000	200.00
511	OFFICE SUPPLIES	49,388	65,146	66,049	47,120	66,865	66,865	0	0.00
521	GASOLINE/DIESEL	179,035	220,626	219,186	165,043	287,558	192,581	(94,977)	(33.03)
522	OPERATING SUPPLIES	164,852	245,573	256,273	202,712	292,119	542,172	250,053	85.60
523	RECREATION SUPPLIES	13,828	24,240	24,240	24,721	24,240	24,240	0	0.00
524	NON CAPITAL FF&E	205,252	165,770	302,616	234,917	219,032	219,032	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	144,161	265,694	302,685	248,962	634,575	634,575	0	0.00
529	OPERATING SUPPLIES OTHER	2,160	400	400	538	1,700	1,700	0	0.00
541	BOOKS & PUBLICATIONS	1,785	5,155	4,955	2,739	3,580	3,580	0	0.00
542	TRAINING & EDUCATION	87,450	175,035	124,811	73,282	192,419	210,819	18,400	9.56
543	PROFESSIONAL DUES	19,719	30,839	34,039	20,531	37,638	86,361	48,723	129.45
544	REGISTRATION FEES	3,882	19,900	18,375	6,633	20,420	20,420	0	0.00
545	TUITION ASSISTANCE	0	24,750	27,150	7,685	41,000	41,000	0	0.00
622	BUILDINGS	3,173	0	226,827	217,524	2,245,100	2,245,100	0	0.00
623	LEASEHOLD IMPROVEMENTS	33,074	0	128,926	103,368	0	0	0	0.00
633	INFRASTRUCTURE	80,263	0	95,000	319	0	0	0	0.00
641	VEHICLES	19,863	24,000	28,800	28,474	33,000	33,000	0	0.00
642	CAPITAL FF&E	210,435	229,800	354,000	157,918	298,600	298,600	0	0.00
TOTAL APPROPRIATIONS		32,618,844	42,339,405	42,875,072	32,161,704	54,169,239	69,050,869	14,881,630	27.47
NET OF REVENUES/APPROPRIATIONS - FUND 20.001		2,478,794	0	0	2,220,910	0	0	0	0.00

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.423 VCSA									
ESTIMATED REVENUES									
324.212	IMPACT FEES-RESIDENTIAL SEWER	0	0	0	6,469	0	0	0	0.00
324.221	IMPACT FEES-COMMERCIAL WATER	0	0	0	4,564	0	0	0	0.00
341.911	LIEN FEES	0	0	0	160	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	1,912	2,000	2,000	441	2,000	2,000	0	0.00
343.601	WATER FEES - RESIDENTIAL	2,662,374	2,738,000	2,738,000	2,305,336	2,806,450	2,806,450	0	0.00
343.602	WATER FEES - COMMERCIAL	268,094	266,500	266,500	227,435	273,163	273,163	0	0.00
343.603	SEWER FEES - RESIDENTIAL	3,931,072	3,780,000	3,780,000	3,364,147	3,874,500	3,874,500	0	0.00
343.604	SEWER FEES - COMMERCIAL	345,122	367,000	367,000	291,920	376,175	376,175	0	0.00
343.607	METER IMPACT FEES	0	0	0	365	0	0	0	0.00
343.609	RECONNECT FEES	11,903	11,000	11,000	11,997	11,000	11,000	0	0.00
343.610	FIRE PROTECTION WATER	21,948	21,000	21,000	18,663	22,000	22,000	0	0.00
343.611	METERED IRRIGATION WATER	448,397	395,000	395,000	391,026	405,000	405,000	0	0.00
343.613	RETURNED CHECK FEES (\$25)	5,182	4,000	4,000	5,097	6,000	6,000	0	0.00
343.615	OTHER MISC WATER & SEWER	27,264	43,000	43,000	75,195	30,000	30,000	0	0.00
343.616	UTILITY LATE PENALTY FEE	14,083	12,000	12,000	10,791	15,000	15,000	0	0.00
361.101	INT INCOME - CFB	3,876	0	0	18,791	18,200	18,200	0	0.00
361.102	INT INCOME - CASH EQUIV	62,482	4,600	4,600	317,205	268,800	268,800	0	0.00
361.103	INT INCOME - USB	12,558	0	0	38,688	18,600	18,600	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(160,245)	0	0	98,865	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(649,348)	0	0	277,204	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(30,492)	0	0	(5,049)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	189,836	0	0	39,669	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	28,862	0	0	129,312	0	0	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(11,409)	0	0	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	5,304	4,000	4,000	4,161	4,000	4,000	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	2,325,462	7,699,467	0	3,011,683	2,327,282	(684,401)	(22.72)
669.903	(ADD)/USE-GENERAL R&R	0	3,000,000	3,000,000	0	2,000,000	2,000,000	0	0.00
TOTAL ESTIMATED REVENUES		7,188,775	12,973,562	18,347,567	7,632,452	13,142,571	12,458,170	(684,401)	(5.21)
APPROPRIATIONS									
311	ADMINISTRATIVE SVCS	0	0	0	0	0	246,373	246,373	0.00
311	MANAGEMENT FEES	323,546	409,022	409,022	340,852	504,720	57,969	(446,751)	(88.51)
311	UTILITY BILLING	0	0	0	0	0	190,977	190,977	0.00
312	ENGINEERING SERVICES	340,372	455,000	621,693	422,266	707,500	607,500	(100,000)	(14.13)
313	LEGAL SERVICES	2,486	7,000	7,000	3,201	6,000	6,000	0	0.00
319	OTHER PROFESSIONAL SVCS	58,662	47,951	47,951	7,212	148,259	148,259	0	0.00
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00
322	AUDITING SERVICES	5,509	4,936	7,486	4,936	3,002	3,002	0	0.00
323	TRUSTEE SERVICES	4,579	4,579	4,579	4,579	4,579	4,579	0	0.00
343	SYSTEMS MGMT SUPPORT	49,408	54,803	54,803	61,572	129,317	129,317	0	0.00
349	MISC CONTRACTUAL SVCS	2,116,638	2,160,250	2,224,292	1,853,576	2,405,750	2,405,750	0	0.00
411	TELEPHONE	700	720	720	655	720	720	0	0.00
412	POSTAGE	0	500	500	0	100	100	0	0.00
431	ELECTRICITY	429,158	460,000	460,000	426,551	480,000	480,000	0	0.00
433	WATER & SEWER	896	2,000	2,000	157	2,000	2,000	0	0.00
442	EQUIPMENT RENTAL	28,688	30,000	30,000	13,991	35,000	35,000	0	0.00
451	CASUALTY & LIABILITY INSUR	17,834	24,780	24,780	18,845	49,120	49,120	0	0.00
462	BUILDING/STRUCTURE MAINT	161,349	612,515	784,013	523,068	641,010	641,010	0	0.00
463	LANDSCAPE MAINT-RECURRING	2,373	6,000	7,204	4,202	11,048	11,048	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	7,348	3,500	3,500	0	1,500	1,500	0	0.00
471	PRINTING & BINDING	1,166	2,000	2,000	1,395	2,000	2,000	0	0.00

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.423 VCSA									
APPROPRIATIONS									
491	BANK CHARGES	12	50	50	0	50	50	0	0.00
493	PERMITS & LICENSES	6,025	11,025	11,025	2,165	11,025	11,025	0	0.00
497	LEGAL ADVERTISING	47	500	500	15	500	500	0	0.00
499	MISC CURRENT CHARGES	0	600	600	10	600	600	0	0.00
522	OPERATING SUPPLIES	0	2,000	2,000	334	0	0	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	1,694	2,000	2,000	0	5,000	5,000	0	0.00
526	METER SUPPLIES	134,224	130,000	137,688	45,021	130,000	130,000	0	0.00
529	OPERATING SUPPLIES OTHER	90,707	95,000	183,314	146,064	165,000	165,000	0	0.00
591	DEPRECIATION EXPENSE	1,349,381	0	0	0	0	0	0	0.00
633	INFRASTRUCTURE	783,005	6,599,810	11,471,826	1,497,147	5,851,969	5,276,969	(575,000)	(9.83)
642	CAPITAL FF&E	226,608	0	0	3,200	0	0	0	0.00
710	PRINCIPAL	1,675,000	1,740,000	1,740,000	1,737,413	1,810,000	1,810,000	0	0.00
721	INTEREST EXP - SR DEBT	140,438	106,021	106,021	59,672	35,802	35,802	0	0.00
TOTAL APPROPRIATIONS		7,958,853	12,973,562	18,347,567	7,179,099	13,142,571	12,458,170	(684,401)	(5.21)
NET OF REVENUES/APPROPRIATIONS - FUND 20.423		(770,078)	0	0	453,353	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.422 LSSA									
ESTIMATED REVENUES									
324.221	IMPACT FEES-COMMERCIAL WATER	0	0	0	39,207	0	0	0	0.00
324.222	IMPACT FEES-COMMERCIAL SEWER	0	0	0	19,470	0	0	0	0.00
341.911	LIEN FEES	0	0	0	60	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	1,990	10,000	10,000	269	5,000	5,000	0	0.00
343.601	WATER FEES - RESIDENTIAL	5,110,479	5,072,051	5,072,051	4,445,254	5,198,852	5,198,852	0	0.00
343.602	WATER FEES - COMMERCIAL	516,105	426,816	426,816	412,858	437,486	437,486	0	0.00
343.603	SEWER FEES - RESIDENTIAL	5,334,346	5,251,064	5,251,064	4,579,876	5,382,341	5,382,341	0	0.00
343.604	SEWER FEES - COMMERCIAL	635,740	582,654	582,654	571,986	597,220	597,220	0	0.00
343.607	METER IMPACT FEES	0	3,000	3,000	914	3,000	3,000	0	0.00
343.609	RECONNECT FEES	10,727	7,000	7,000	13,019	10,000	10,000	0	0.00
343.610	FIRE PROTECTION WATER	39,485	36,000	36,000	33,720	40,000	40,000	0	0.00
343.611	METERED IRRIGATION WATER	591,613	595,235	595,235	535,017	595,000	595,000	0	0.00
343.612	METERED CONSTRUCTION WATER	0	1,500	1,500	0	0	0	0	0.00
343.613	RETURNED CHECK FEES (\$25)	6,729	3,000	3,000	7,232	8,000	8,000	0	0.00
343.615	OTHER MISC WATER & SEWER	31,988	50,000	50,000	31,656	40,000	40,000	0	0.00
343.616	UTILITY LATE PENALTY FEE	23,073	16,000	16,000	15,505	18,000	18,000	0	0.00
361.101	INT INCOME - CFB	4,594	0	0	27,427	24,100	24,100	0	0.00
361.102	INT INCOME - CASH EQUIV	110,439	0	0	623,166	524,200	524,200	0	0.00
361.103	INT INCOME - USB	27,263	0	0	87,338	49,500	49,500	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(140,840)	0	0	86,899	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(853,206)	0	0	369,950	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(23,339)	0	0	(3,864)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	242,550	0	0	52,941	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	22,091	0	0	98,971	0	0	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(20,283)	0	0	0	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	7,283	6,000	6,000	5,725	6,000	6,000	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	2,971,333	4,726,085	0	1,843,788	1,899,210	55,422	3.01
TOTAL ESTIMATED REVENUES		11,678,827	15,031,653	16,786,405	12,054,596	14,782,487	14,837,909	55,422	0.37
APPROPRIATIONS									
311	ADMINISTRATIVE SVCS	0	0	0	0	0	232,826	232,826	0.00
311	MANAGEMENT FEES	401,781	491,544	491,544	409,620	596,784	83,102	(513,682)	(86.08)
311	UTILITY BILLING	0	0	0	0	0	273,778	273,778	0.00
312	ENGINEERING SERVICES	399,712	497,000	560,290	369,096	577,500	577,500	0	0.00
313	LEGAL SERVICES	34,190	108,000	108,000	40,496	108,000	108,000	0	0.00
319	OTHER PROFESSIONAL SVCS	60,860	43,933	43,933	8,057	20,055	20,055	0	0.00
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000	0	0.00
322	AUDITING SERVICES	6,248	5,533	8,283	5,533	5,195	5,195	0	0.00
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620	0	0.00
343	SYSTEMS MGMT SUPPORT	67,565	76,692	76,692	84,691	55,389	55,389	0	0.00
349	MISC CONTRACTUAL SVCS	2,112,649	2,156,100	2,220,143	1,850,119	2,419,351	2,419,351	0	0.00
411	TELEPHONE	694	720	720	757	960	960	0	0.00
412	POSTAGE	0	100	100	0	100	100	0	0.00
431	ELECTRICITY	523,634	550,000	550,000	567,115	600,000	600,000	0	0.00
433	WATER & SEWER	192	500	500	354	500	500	0	0.00
442	EQUIPMENT RENTAL	10,350	20,000	20,000	2,503	15,000	15,000	0	0.00
451	CASUALTY & LIABILITY INSUR	37,361	52,345	52,345	39,495	67,094	67,094	0	0.00
462	BUILDING/STRUCTURE MAINT	203,117	557,640	610,707	46,981	882,090	744,590	(137,500)	(15.59)
463	LANDSCAPE MAINT-RECURRING	3,191	6,200	12,710	9,174	13,062	13,062	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	1,000	1,500	1,500	0	2,500	2,500	0	0.00
465	VEHICLE REPAIR & MAINT	0	0	0	60	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.422 LSSA									
APPROPRIATIONS									
471	PRINTING & BINDING	1,421	2,000	2,000	1,650	2,000	2,000	0	0.00
493	PERMITS & LICENSES	6,025	8,925	8,925	525	8,925	8,925	0	0.00
497	LEGAL ADVERTISING	0	500	500	0	500	500	0	0.00
499	MISC CURRENT CHARGES	0	800	800	0	800	800	0	0.00
522	OPERATING SUPPLIES	0	2,000	2,000	334	0	0	0	0.00
524	NON CAPITAL FF&E	17,230	0	0	0	0	0	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	1,694	3,179	3,179	1,309	5,000	5,000	0	0.00
526	METER SUPPLIES	120,886	150,000	157,688	80,504	160,000	160,000	0	0.00
529	OPERATING SUPPLIES OTHER	127,622	130,000	253,960	191,826	245,000	245,000	0	0.00
591	DEPRECIATION EXPENSE	1,520,175	0	0	0	0	0	0	0.00
622	BUILDINGS	113,757	430,000	450,670	20,671	0	0	0	0.00
633	INFRASTRUCTURE	851,288	3,572,750	4,985,524	853,939	2,838,020	3,038,020	200,000	7.05
642	CAPITAL FF&E	47,874	0	0	4,640	0	0	0	0.00
710	PRINCIPAL	2,490,000	2,595,000	2,595,000	2,591,619	2,700,000	2,700,000	0	0.00
721	INTEREST EXP - SR DEBT	2,612,996	2,559,072	2,559,072	2,087,623	2,449,042	2,449,042	0	0.00
911	TRANS TO GENERAL R&R	0	1,000,000	1,000,000	1,833,334	1,000,000	1,000,000	0	0.00
	TOTAL APPROPRIATIONS	11,783,132	15,031,653	16,786,405	11,111,645	14,782,487	14,837,909	55,422	0.37
	NET OF REVENUES/APPROPRIATIONS - FUND 20.422	(104,305)	0	0	942,951	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
ESTIMATED REVENUES									
325.212	FIRE ASSESS - LAKE RESIDENTIAL	1,111,123	1,086,263	1,086,263	1,794,956	2,196,703	2,196,703	0	0.00
331.201	CERT HOMELAND SECURITY 2010-SS	1,827,947	1,810,073	1,810,073	1,614,166	0	0	0	0.00
334.901	ST FEMA CLAIM REIM	130,706	0	0	207,415	0	0	0	0.00
335.211	FIREFIGHTER SUPPLEMENTAL COMP	23,351	40,000	40,000	0	40,000	40,000	0	0.00
338.033	SAFETY FEES FROM RAD (CURRENT)	1,090,180	1,090,388	1,090,388	905,368	1,090,192	1,090,192	0	0.00
338.034	SAFETY FEES FROM SLAD (CURRENT)	1,827,416	1,819,647	1,819,647	1,523,101	1,827,432	1,827,432	0	0.00
338.035	SAFETY FEES FROM SLAD (FUTURE)	556,696	564,363	564,363	579,454	673,102	673,102	0	0.00
338.105	SUMTER CO FIRE SERVICES	16,137,096	17,582,980	17,582,980	14,652,483	34,405,289	19,961,949	(14,443,340)	(41.98)
339.201	FIRE PROTECT-FRUITLAND PARK	366,366	366,366	366,366	332,964	419,536	419,536	0	0.00
341.908	ELECTRIC REIMBURSEMENT	8,343	0	0	7,116	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	8,979	0	0	31,396	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	89,839	43,925	43,925	52,731	90,000	90,000	0	0.00
342.401	CPR CLASS FEES	6,480	2,000	2,000	5,135	7,500	7,500	0	0.00
342.602	VPSD TRANSPORT REVENUE	0	5,282,200	5,282,200	6,634,719	8,451,520	8,451,520	0	0.00
342.905	TUITION REIMBURSEMENT	75	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	3,775	0	0	69,427	40,000	40,000	0	0.00
361.102	INT INCOME - CASH EQUIV	100,358	8,400	8,400	456,942	500,000	500,000	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(37,897)	0	0	23,380	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(569,801)	0	0	255,127	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(8,189)	0	0	(1,357)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	152,292	0	0	36,509	70,000	70,000	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	7,752	0	0	34,736	30,000	30,000	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(19,016)	0	0	0	0	0	0	0.00
364.001	DISPOSITION OF FIXED ASSETS	0	0	0	141,916	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	0	0	0	7,716	0	0	0	0.00
366.005	DONATION - EE APPRECIATION	9,982	0	0	9,583	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(3,669,339)	7,369,283	0	(2,358,319)	(187,939)	2,170,380	(92.03)
669.911	(ADD)/USE-VEH/EQP R.R.	0	0	0	0	0	1,102,000	1,102,000	0.00
TOTAL ESTIMATED REVENUES		22,823,853	26,027,266	37,065,888	29,374,983	47,482,955	36,311,995	(11,170,960)	(23.53)
APPROPRIATIONS									
121	REGULAR SALARY & WAGES	9,218,015	10,346,072	10,346,072	9,389,773	15,158,184	12,792,443	(2,365,741)	(15.61)
141	OVERTIME	1,484,458	999,278	999,278	2,458,326	2,971,374	2,705,439	(265,935)	(8.95)
152	SPECIAL PAY - CELL PHONES	14,670	0	1,080	1,080	0	0	0	0.00
211	SOCIAL SECURITY TAXES	625,703	703,418	703,418	702,250	939,948	793,229	(146,719)	(15.61)
212	MEDICARE TAXES	146,398	164,508	164,508	164,316	219,911	185,588	(34,323)	(15.61)
221	RETIREMENT CONTR-EMPLOYER	1,761,410	2,033,600	2,033,600	2,033,167	2,859,740	2,403,106	(456,634)	(15.97)
222	RETIREMENT CONTR-EMPLOYER MATCH	226,418	340,375	340,375	244,956	454,876	383,883	(70,993)	(15.61)
231	HEALTH & LIFE INSURANCE	2,485,172	3,117,412	3,117,412	2,014,921	4,312,566	3,383,798	(928,768)	(21.54)
235	FF CANCER BENEFIT	10,705	28,390	28,390	9,356	14,529	14,696	167	1.15
241	WORKER'S COMPENSATION	313,279	613,401	613,401	457,423	918,392	773,251	(145,141)	(15.80)
251	UNEMPLOYMENT COMPENSATION	97	0	0	0	0	0	0	0.00
311	MANAGEMENT FEES	389,834	634,098	634,098	528,416	1,667,591	1,184,740	(482,851)	(28.96)
312	ENGINEERING SERVICES	5,160	12,000	12,000	8,185	13,440	13,440	0	0.00
313	LEGAL SERVICES	15,964	40,000	24,720	9,166	40,000	20,000	(20,000)	(50.00)
314	TAX COLLECTOR FEES	20,787	22,169	22,169	20,820	32,518	42,867	10,349	31.83
319	OTHER PROFESSIONAL SVCS	78,335	141,795	227,401	181,994	587,215	585,013	(2,202)	(0.37)
322	AUDITING SERVICES	12,316	10,545	10,545	7,995	11,600	11,600	0	0.00
341	JANITORIAL SVCS	0	0	9,786	6,092	26,000	26,000	0	0.00
342	HEALTH SERVICES	97,588	143,370	143,370	23,005	260,615	241,645	(18,970)	(7.28)
343	SYSTEMS MGMT SUPPORT	267,904	351,750	433,099	287,718	196,839	192,369	(4,470)	(2.27)

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
APPROPRIATIONS									
344	PAYROLL SERVICES	21,643	24,560	25,710	24,394	42,056	39,871	(2,185)	(5.20)
349	MISC CONTRACTUAL SVCS	117,411	340,691	325,091	195,703	634,381	631,136	(3,245)	(0.51)
401	TRAVEL & PER DIEM	10,494	52,485	19,985	13,030	59,892	44,400	(15,492)	(25.87)
411	TELEPHONE	59,951	90,029	89,549	76,919	2,000	2,000	0	0.00
412	POSTAGE	683	1,705	1,705	1,368	2,040	2,040	0	0.00
413	CABLE	2,801	2,680	2,680	3,518	3,885	3,390	(495)	(12.74)
431	ELECTRICITY	118,817	123,651	137,751	118,439	213,090	179,345	(33,745)	(15.84)
432	NATURAL GAS	12,172	14,635	14,635	9,019	21,210	17,140	(4,070)	(19.19)
433	WATER & SEWER	22,256	30,974	30,974	19,804	45,220	39,550	(5,670)	(12.54)
434	IRRIGATION WATER	14,145	19,387	19,037	13,129	24,409	21,509	(2,900)	(11.88)
436	SOLID WASTE	14,064	18,267	12,682	10,847	27,885	24,310	(3,575)	(12.82)
441	OFFICE LEASES	319,932	335,606	816,006	365,665	636,383	631,183	(5,200)	(0.82)
442	EQUIPMENT RENTAL	55,688	56,540	56,540	48,629	57,818	5,400	(52,418)	(90.66)
443	VEHICLE RENTAL	41,253	47,880	47,880	37,785	83,952	83,952	0	0.00
451	CASUALTY & LIABILITY INSUR	138,864	314,236	314,236	163,778	382,583	382,583	0	0.00
461	EQUIPMENT MAINTENANCE	70,902	135,402	125,894	72,123	272,380	240,170	(32,210)	(11.83)
462	BUILDING/STRUCTURE MAINT	226,839	170,945	270,219	210,215	797,513	502,236	(295,277)	(37.02)
463	LANDSCAPE MAINT-RECURRING	61,663	77,620	77,620	56,484	94,401	78,679	(15,722)	(16.65)
464	LANDSCAPE MAINT-NON RECURRING	35,718	23,850	22,850	13,963	57,350	24,350	(33,000)	(57.54)
465	VEHICLE REPAIR & MAINT	31,630	23,600	74,900	65,675	50,165	33,700	(16,465)	(32.82)
468	IRRIGATION REPAIR	3,541	14,150	14,150	2,180	17,150	6,900	(10,250)	(59.77)
469	OTHER MAINTENANCE	9,932	28,725	12,725	7,950	107,750	10,500	(97,250)	(90.26)
471	PRINTING & BINDING	0	0	135	135	0	0	0	0.00
491	BANK CHARGES	0	30,500	30,500	12,246	53,420	53,420	0	0.00
493	PERMITS & LICENSES	9,945	26,815	26,815	7,021	37,595	37,495	(100)	(0.27)
497	LEGAL ADVERTISING	2,015	4,000	0	0	0	0	0	0.00
511	OFFICE SUPPLIES	16,029	44,700	31,900	11,410	40,840	17,950	(22,890)	(56.05)
521	GASOLINE/DIESEL	166,023	367,783	367,783	232,741	742,583	507,610	(234,973)	(31.64)
522	OPERATING SUPPLIES	226,079	860,321	997,184	525,522	1,874,395	1,609,048	(265,347)	(14.16)
524	NON CAPITAL FF&E	237,160	526,735	883,426	328,694	1,056,762	857,037	(199,725)	(18.90)
525	NON CAPITAL HARDWARE/SOFTWARE	57,385	110,260	133,060	93,511	126,375	120,870	(5,505)	(4.36)
529	OPERATING SUPPLIES OTHER	48,870	65,855	65,155	45,685	83,865	66,635	(17,230)	(20.54)
541	BOOKS & PUBLICATIONS	3,631	24,000	24,000	4,006	46,450	30,450	(16,000)	(34.45)
542	TRAINING & EDUCATION	168,571	182,273	101,560	29,191	174,885	157,685	(17,200)	(9.84)
543	PROFESSIONAL DUES	2,794	4,530	4,530	3,025	16,699	6,050	(10,649)	(63.77)
545	TUITION ASSISTANCE	0	25,000	93,000	30,779	153,245	153,245	0	0.00
611	LAND	211,900	0	0	0	0	0	0	0.00
622	BUILDINGS	0	0	4,145,494	639,497	3,488,428	25,000	(3,463,428)	(99.28)
623	LEASEHOLD IMPROVEMENTS	0	900,000	1,356,993	284,805	1,458,319	1,111,319	(347,000)	(23.79)
633	INFRASTRUCTURE	12,853	0	1,540,250	132,250	1,408,000	0	(1,408,000)	(100.00)
641	VEHICLES	1,418,493	947,390	3,355,926	2,276,787	946,618	1,803,618	857,000	90.53
642	CAPITAL FF&E	864,915	257,305	1,530,636	419,721	1,455,625	997,112	(458,513)	(31.50)
TOTAL APPROPRIATIONS		22,011,275	26,027,266	37,065,888	25,156,602	47,482,955	36,311,995	(11,170,960)	(23.53)
NET OF REVENUES/APPROPRIATIONS - FUND 20.124		812,578	0	0	4,218,381	0	0	0	0.00

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GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 09/30/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
ESTIMATED REVENUES									
325.212	FIRE ASSESS - LAKE RESIDENTIAL	1,111,123	1,086,263	1,086,263	1,809,994	2,196,703	2,196,703	0	0.00
331.201	CERT HOMELAND SECURITY 2010-SS	1,827,947	1,810,073	1,810,073	1,784,378	0	0	0	0.00
334.901	ST FEMA CLAIM REIM	130,706	0	0	207,415	0	0	0	0.00
335.211	FIREFIGHTER SUPPLEMENTAL COMP	23,351	40,000	40,000	0	40,000	40,000	0	0.00
338.033	SAFETY FEES FROM RAD (CURRENT)	1,090,180	1,090,388	1,090,388	905,368	1,090,192	1,090,192	0	0.00
338.034	SAFETY FEES FROM SLAD (CURRENT)	1,827,416	1,819,647	1,819,647	1,523,101	1,827,432	1,827,432	0	0.00
338.035	SAFETY FEES FROM SLAD (FUTURE)	556,696	564,363	564,363	579,454	673,102	673,102	0	0.00
338.105	SUMTER CO FIRE SERVICES	16,137,096	17,582,980	17,582,980	16,117,732	34,405,289	19,961,949	(14,443,340)	(41.98)
339.201	FIRE PROTECT-FRUITLAND PARK	366,366	366,366	366,366	366,261	419,536	419,536	0	0.00
341.908	ELECTRIC REIMBURSEMENT	8,343	0	0	7,116	0	0	0	0.00
341.917	INSURANCE REIMBURSEMENT	8,979	0	0	31,396	0	0	0	0.00
341.999	MISCELLANEOUS REVENUE	89,839	43,925	43,925	64,731	90,000	90,000	0	0.00
342.401	CPR CLASS FEES	6,480	2,000	2,000	6,355	7,500	7,500	0	0.00
342.602	VPSD TRANSPORT REVENUE	0	5,282,200	5,282,200	6,634,719	8,451,520	8,451,520	0	0.00
342.905	TUITION REIMBURSEMENT	75	0	0	0	0	0	0	0.00
361.101	INT INCOME - CFB	3,775	0	0	69,427	40,000	40,000	0	0.00
361.102	INT INCOME - CASH EQUIV	100,358	8,400	8,400	456,942	500,000	500,000	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(37,897)	0	0	29,073	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(569,801)	0	0	255,127	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(8,189)	0	0	(1,357)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	152,292	0	0	36,509	70,000	70,000	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	7,752	0	0	34,736	30,000	30,000	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(19,016)	0	0	0	0	0	0	0.00
364.001	DISPOSITION OF FIXED ASSETS	0	0	0	141,916	0	0	0	0.00
365.001	SALES OF SURPLUS MATERIAL & SC	0	0	0	7,716	0	0	0	0.00
366.005	DONATION - EE APPRECIATION	9,982	0	0	10,228	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(3,669,339)	7,369,283	0	(2,358,319)	(303,139)	2,055,180	(87.15)
669.911	(ADD)/USE-VEH/EQP R.R.	0	0	0	0	0	1,102,000	1,102,000	0.00
TOTAL ESTIMATED REVENUES		22,823,853	26,027,266	37,065,888	31,078,337	47,482,955	36,196,795	(11,286,160)	(23.77)
APPROPRIATIONS									
121	REGULAR SALARY & WAGES	9,218,015	10,346,072	10,346,072	10,248,680	15,158,184	12,792,443	(2,365,741)	(15.61)
141	OVERTIME	1,484,458	999,278	999,278	2,626,695	2,971,374	2,705,439	(265,935)	(8.95)
152	SPECIAL PAY - CELL PHONES	14,670	0	1,080	1,080	0	0	0	0.00
211	SOCIAL SECURITY TAXES	625,703	703,418	703,418	762,506	939,948	793,229	(146,719)	(15.61)
212	MEDICARE TAXES	146,398	164,508	164,508	178,433	219,911	185,588	(34,323)	(15.61)
221	RETIREMENT CONTR-EMPLOYER	1,761,410	2,033,600	2,033,600	2,211,137	2,859,740	2,403,106	(456,634)	(15.97)
222	RETIREMENT CONTR-EMPLOYER MATCH	226,418	340,375	340,375	266,208	454,876	383,883	(70,993)	(15.61)
231	HEALTH & LIFE INSURANCE	2,485,172	3,117,412	3,117,412	1,976,596	4,312,566	3,383,798	(928,768)	(21.54)
235	FF CANCER BENEFIT	10,705	28,390	28,390	9,356	14,529	14,696	167	1.15
241	WORKER'S COMPENSATION	313,279	613,401	613,401	457,423	918,392	773,251	(145,141)	(15.80)
251	UNEMPLOYMENT COMPENSATION	97	0	0	0	0	0	0	0.00
311	MANAGEMENT FEES	389,834	634,098	634,098	581,256	1,667,591	1,184,740	(482,851)	(28.96)
312	ENGINEERING SERVICES	5,160	12,000	12,000	8,185	13,440	13,440	0	0.00
313	LEGAL SERVICES	15,964	40,000	24,720	9,294	40,000	20,000	(20,000)	(50.00)
314	TAX COLLECTOR FEES	20,787	22,169	22,169	20,820	32,518	42,867	10,349	31.83
319	OTHER PROFESSIONAL SVCS	78,335	141,795	227,401	198,326	587,215	585,013	(2,202)	(0.37)
322	AUDITING SERVICES	12,316	10,545	10,545	7,995	11,600	11,600	0	0.00
341	JANITORIAL SVCS	0	0	9,786	6,899	26,000	26,000	0	0.00
342	HEALTH SERVICES	97,588	143,370	135,060	120,052	260,615	241,645	(18,970)	(7.28)
343	SYSTEMS MGMT SUPPORT	267,904	351,750	433,099	296,189	196,839	192,369	(4,470)	(2.27)

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 09/30/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.124 SRF FIRE SAFETY									
APPROPRIATIONS									
344	PAYROLL SERVICES	21,643	24,560	30,410	25,530	42,056	39,871	(2,185)	(5.20)
349	MISC CONTRACTUAL SVCS	117,411	340,691	325,091	216,346	634,381	631,136	(3,245)	(0.51)
401	TRAVEL & PER DIEM	10,494	52,485	20,245	15,307	59,892	44,400	(15,492)	(25.87)
411	TELEPHONE	59,951	90,029	106,514	80,749	2,000	2,000	0	0.00
412	POSTAGE	683	1,705	1,705	1,382	2,040	2,040	0	0.00
413	CABLE	2,801	2,680	3,585	3,908	3,885	3,390	(495)	(12.74)
431	ELECTRICITY	118,817	123,651	141,991	126,440	213,090	179,345	(33,745)	(15.84)
432	NATURAL GAS	12,172	14,635	15,020	9,372	21,210	17,140	(4,070)	(19.19)
433	WATER & SEWER	22,256	30,974	30,974	22,026	45,220	39,550	(5,670)	(12.54)
434	IRRIGATION WATER	14,145	19,387	19,037	14,563	24,409	21,509	(2,900)	(11.88)
436	SOLID WASTE	14,064	18,267	13,282	11,899	27,885	24,310	(3,575)	(12.82)
441	OFFICE LEASES	319,932	335,606	816,006	553,423	636,383	631,183	(5,200)	(0.82)
442	EQUIPMENT RENTAL	55,688	56,540	56,540	53,455	57,818	5,400	(52,418)	(90.66)
443	VEHICLE RENTAL	41,253	47,880	47,880	42,027	83,952	83,952	0	0.00
451	CASUALTY & LIABILITY INSUR	138,864	314,236	289,021	178,463	382,583	382,583	0	0.00
461	EQUIPMENT MAINTENANCE	70,902	135,402	126,419	73,697	272,380	240,170	(32,210)	(11.83)
462	BUILDING/STRUCTURE MAINT	226,839	170,945	270,219	226,554	797,513	387,036	(410,477)	(51.47)
463	LANDSCAPE MAINT-RECURRING	61,663	77,620	77,620	56,484	94,401	78,679	(15,722)	(16.65)
464	LANDSCAPE MAINT-NON RECURRING	35,718	23,850	22,850	13,963	57,350	24,350	(33,000)	(57.54)
465	VEHICLE REPAIR & MAINT	31,630	23,600	85,640	72,445	50,165	33,700	(16,465)	(32.82)
468	IRRIGATION REPAIR	3,541	14,150	14,150	2,399	17,150	6,900	(10,250)	(59.77)
469	OTHER MAINTENANCE	9,932	28,725	12,725	7,950	107,750	10,500	(97,250)	(90.26)
471	PRINTING & BINDING	0	0	135	135	0	0	0	0.00
491	BANK CHARGES	0	30,500	30,500	13,758	53,420	53,420	0	0.00
493	PERMITS & LICENSES	9,945	26,815	22,595	7,486	37,595	37,495	(100)	(0.27)
497	LEGAL ADVERTISING	2,015	4,000	0	0	0	0	0	0.00
511	OFFICE SUPPLIES	16,029	44,700	29,670	16,710	40,840	17,950	(22,890)	(56.05)
521	GASOLINE/DIESEL	166,023	367,783	357,783	242,813	742,583	507,610	(234,973)	(31.64)
522	OPERATING SUPPLIES	226,079	860,321	999,479	711,215	1,874,395	1,609,048	(265,347)	(14.16)
524	NON CAPITAL FF&E	237,160	526,735	788,491	396,742	1,056,762	857,037	(199,725)	(18.90)
525	NON CAPITAL HARDWARE/SOFTWARE	57,385	110,260	133,560	101,674	126,375	120,870	(5,505)	(4.36)
529	OPERATING SUPPLIES OTHER	48,870	65,855	75,915	49,321	83,865	66,635	(17,230)	(20.54)
541	BOOKS & PUBLICATIONS	3,631	24,000	14,945	6,819	46,450	30,450	(16,000)	(34.45)
542	TRAINING & EDUCATION	168,571	182,273	96,855	34,497	174,885	157,685	(17,200)	(9.84)
543	PROFESSIONAL DUES	2,794	4,530	4,530	3,100	16,699	6,050	(10,649)	(63.77)
545	TUITION ASSISTANCE	0	25,000	93,000	32,704	153,245	153,245	0	0.00
611	LAND	211,900	0	0	0	0	0	0	0.00
622	BUILDINGS	0	0	4,145,494	643,654	3,488,428	25,000	(3,463,428)	(99.28)
623	LEASEHOLD IMPROVEMENTS	0	900,000	1,356,993	285,111	1,458,319	1,111,319	(347,000)	(23.79)
633	INFRASTRUCTURE	12,853	0	1,540,250	132,250	1,408,000	0	(1,408,000)	(100.00)
641	VEHICLES	1,418,493	947,390	3,183,937	2,276,787	946,618	1,803,618	857,000	90.53
642	CAPITAL FF&E	864,915	257,305	1,808,420	472,741	1,455,625	997,112	(458,513)	(31.50)
TOTAL APPROPRIATIONS		22,011,275	26,027,266	37,065,888	27,223,029	47,482,955	36,196,795	(11,286,160)	(23.77)
NET OF REVENUES/APPROPRIATIONS - FUND 20.124		812,578	0	0	3,855,308	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.123 ROAD MAINTENANCE									
ESTIMATED REVENUES									
325.214	CAM & ROAD MAINTENANCE ASSESSM	36,605	36,606	36,606	36,605	35,141	35,141	0	0.00
361.101	INT INCOME - CFB	279	0	0	1,887	1,800	1,800	0	0.00
361.102	INT INCOME - CASH EQUIV	5,423	0	0	28,075	24,500	24,500	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(3,686)	0	0	2,274	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(37,498)	0	0	16,423	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(852)	0	0	(140)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	10,451	0	0	2,350	0	0	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	806	0	0	3,603	0	0	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(1,268)	0	0	0	0	0	0	0.00
381.005	TRANSFER IN - SPECIAL REVENUE	66,202	66,202	66,202	55,170	62,230	62,230	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	87,061	87,061	0	(3,829)	(3,829)	0	0.00
TOTAL ESTIMATED REVENUES		76,462	189,869	189,869	146,247	119,842	119,842	0	0.00
APPROPRIATIONS									
311	MANAGEMENT FEES	7,428	10,065	10,065	8,389	1,737	1,737	0	0.00
314	TAX COLLECTOR FEES	0	0	0	0	732	732	0	0.00
319	OTHER PROFESSIONAL SVCS	318	649	649	194	2,373	2,373	0	0.00
462	BUILDING/STRUCTURE MAINT	0	64,155	64,155	61,821	15,000	15,000	0	0.00
469	OTHER MAINTENANCE	0	15,000	15,000	0	0	0	0	0.00
911	TRANS TO GENERAL R&R	100,000	100,000	100,000	183,334	100,000	100,000	0	0.00
TOTAL APPROPRIATIONS		107,746	189,869	189,869	253,738	119,842	119,842	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 20.123		(31,284)	0	0	(107,491)	0	0	0	0.00

ROAD MAINTENANCE
Assessment Allocation Worksheet
For Year Ending September 30, 2024

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
Total Square Footage			319,190	Total Assessment	\$ 28,407.91

AAA Auto Club - The Villages of Lake-Sumter	VC	955 Bichara Boulevard	9,398	Prof. Office	\$ 836.42
Total Square Footage			9,398	Total Assessment	\$ 836.42

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
Total Square Footage			49,608	Total Assessment	\$ 4,415.12

Elan @ Spanish Springs			33,100	Assisted Living	\$ 2,945.90
Total Square Footage			33,100	Total Assessment	\$ 2,945.90

Subtotal Direct Road Maintenance Bills **\$ 36,605.35**

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
Total Square Footage			308,284	Total Assessment	\$ 27,437.28

Spanish Springs Buildings **435,557 Total Assessment \$ 38,764.57**

\$ 66,201.85

Total three projects Roads **1,155,137 \$ 102,807.20**

Budget Revenue (96%) 98,695
Tax Collector (2%) 2,056

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.122 ROLLING ACRES									
ESTIMATED REVENUES									
325.214	CAM & ROAD MAINTENANCE ASSESSM	107,669	107,669	107,669	107,669	103,362	103,362	0	0.00
341.999	MISCELLANEOUS REVENUE	39	0	0	5	0	0	0	0.00
361.101	INT INCOME - CFB	226	0	0	1,364	1,200	1,200	0	0.00
361.102	INT INCOME - CASH EQUIV	2,985	0	0	15,160	12,000	12,000	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(13,840)	0	0	6,256	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	3,615	0	0	895	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(15,547)	(15,547)	0	(17,003)	(17,003)	0	0.00
TOTAL ESTIMATED REVENUES		100,694	92,122	92,122	131,349	99,559	99,559	0	0.00
APPROPRIATIONS									
311	MANAGEMENT FEES	15,259	15,259	15,259	12,717	11,936	11,936	0	0.00
314	TAX COLLECTOR FEES	0	0	0	0	2,154	2,154	0	0.00
319	OTHER PROFESSIONAL SVCS	118	349	349	74	370	370	0	0.00
431	ELECTRICITY	569	646	646	518	667	667	0	0.00
434	IRRIGATION WATER	2,063	4,723	4,723	4,461	5,839	5,839	0	0.00
462	BUILDING/STRUCTURE MAINT	0	5,028	5,028	0	5,000	5,000	0	0.00
463	LANDSCAPE MAINT-RECURRING	30,104	29,887	31,380	17,989	34,102	34,102	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	2,199	3,200	1,707	0	10,200	10,200	0	0.00
467	GATE MAINTENANCE	2,417	4,024	4,024	0	2,000	2,000	0	0.00
468	IRRIGATION REPAIR	149	1,569	1,569	0	1,500	1,500	0	0.00
916	TRANS TO ROAD MAINT FUND	27,437	27,437	27,437	22,865	25,791	25,791	0	0.00
TOTAL APPROPRIATIONS		80,315	92,122	92,122	58,624	99,559	99,559	0	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 20.122		20,379	0	0	72,725	0	0	0	0.00

ROLLING ACRES
Assessment Allocation Worksheet
For Year Ending September 30, 2024

Description	Bldg Sq Ft	% Sq FT	Annual Assessment
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
Totals	308,284	100%	\$ 107,669.01

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.121 VOSS									
ESTIMATED REVENUES									
325.214	CAM & ROAD MAINTENANCE ASSESSM	1,299,311	1,538,765	1,538,765	1,538,765	3,018,016	2,149,215	(868,801)	(28.79)
341.999	MISCELLANEOUS REVENUE	1,536	3,500	3,500	753	3,500	3,500	0	0.00
361.101	INT INCOME - CFB	295	0	0	3,036	4,300	4,300	0	0.00
361.102	INT INCOME - CASH EQUIV	4,564	0	0	25,315	30,000	30,000	0	0.00
361.306	FLGIT-UNREALIZED GAIN/LOSS	(6,903)	0	0	4,266	0	0	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(109,255)	0	0	44,521	0	0	0	0.00
361.309	FLFIT-UNREALIZED GAIN/LOSS	(1,691)	0	0	(280)	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	33,521	0	0	6,388	10,000	10,000	0	0.00
361.409	FLFIT-REALIZED GAIN/LOSS	1,601	0	0	7,174	10,000	10,000	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(2,535)	0	0	0	0	0	0	0.00
362.003	GROUND LEASE (T)	1,219	1,280	1,280	1,320	1,386	1,386	0	0.00
362.019	RENTS & LEASES/T-L	5,475	15,275	15,275	5,575	15,275	15,275	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	332,555	748,303	0	(322,964)	(99,890)	223,074	(69.07)
TOTAL ESTIMATED REVENUES		1,227,138	1,891,375	2,307,123	1,636,833	2,769,513	2,123,786	(645,727)	(23.32)
APPROPRIATIONS									
311	MANAGEMENT FEES	158,599	158,599	158,599	132,167	171,288	167,032	(4,256)	(2.48)
312	ENGINEERING SERVICES	1,483	13,500	13,500	8,965	1,000	1,000	0	0.00
314	TAX COLLECTOR FEES	0	0	0	0	62,875	44,775	(18,100)	(28.79)
319	OTHER PROFESSIONAL SVCS	1,547	4,982	4,982	1,026	15,437	15,437	0	0.00
341	JANITORIAL SVCS	81,569	87,300	87,300	69,072	85,338	85,338	0	0.00
343	SYSTEMS MGMT SUPPORT	72,707	106,911	106,911	68,688	107,993	107,993	0	0.00
431	ELECTRICITY	82,130	102,905	102,905	71,358	99,373	99,373	0	0.00
432	NATURAL GAS	625	1,131	1,131	500	800	800	0	0.00
433	WATER & SEWER	3,048	2,894	2,894	2,760	3,586	3,586	0	0.00
434	IRRIGATION WATER	37,762	32,507	32,507	27,942	43,398	43,398	0	0.00
444	STORAGE UNIT RENTAL	2,508	2,884	2,884	2,142	2,884	2,884	0	0.00
462	BUILDING/STRUCTURE MAINT	125,863	462,451	529,256	237,321	369,383	369,383	0	0.00
463	LANDSCAPE MAINT-RECURRING	310,165	322,443	323,272	264,826	349,289	349,289	0	0.00
464	LANDSCAPE MAINT-NON RECURRING	108,741	75,000	75,573	48,621	83,500	83,500	0	0.00
468	IRRIGATION REPAIR	6,327	10,622	18,220	12,565	8,852	8,852	0	0.00
469	OTHER MAINTENANCE	251,497	380,107	380,107	268,542	391,444	391,444	0	0.00
499	MISC CURRENT CHARGES	17,914	26,000	36,195	36,193	44,500	44,500	0	0.00
522	OPERATING SUPPLIES	2,879	4,525	4,525	2,335	2,763	2,763	0	0.00
524	NON CAPITAL FF&E	4,502	57,849	57,849	27,893	16,000	16,000	0	0.00
633	INFRASTRUCTURE	309,937	0	329,748	236,079	873,371	0	(873,371)	(100.00)
911	TRANS TO GENERAL R&R	0	0	0	0	0	250,000	250,000	0.00
916	TRANS TO ROAD MAINT FUND	38,765	38,765	38,765	32,305	36,439	36,439	0	0.00
TOTAL APPROPRIATIONS		1,618,568	1,891,375	2,307,123	1,551,300	2,769,513	2,123,786	(645,727)	(23.32)
NET OF REVENUES/APPROPRIATIONS - FUND 20.121		(391,430)	0	0	85,533	0	0	0	0.00

VOSS
Combined Assessment Allocation Worksheet
For Year Ending September 30, 2024

Description	Ownership	Bldg Sq Ft	% Sq FT	Common Area Maintenance Annual Assessment	Road Maintenance Assessment	FY 23-24 Total Assessment	FY 22-23 FINAL TOTAL Assessment	% INCREASE	\$ INCREASE
				\$5.715090	\$0.089000	\$5.804090	\$3.968167	46.27%	\$1.835923
1) Citrus Exchange	VOC	43,013	11.12%	\$ 245,823.17	\$ 3,828.16	\$ 249,651.33	\$ 170,682.77	46.27%	\$ 78,968.56
2) El Mercado	VOC	15,360	3.97%	\$ 87,783.78	\$ 1,367.04	\$ 89,150.82	\$ 60,951.05	46.27%	\$ 28,199.77
3) Shoppes of Spanish Springs	VOC	13,806	3.57%	\$ 78,902.53	\$ 1,228.73	\$ 80,131.26	\$ 54,784.51	46.27%	\$ 25,346.75
4) Spanish Springs Station	VOC	1,626	0.42%	\$ 9,292.74	\$ 144.71	\$ 9,437.45	\$ 6,452.24	46.27%	\$ 2,985.21
5) H G Seymour	VOC	18,035	4.66%	\$ 103,071.65	\$ 1,605.12	\$ 104,676.77	\$ 71,565.90	46.27%	\$ 33,110.87
6) El Rialto	VOC - Theatre	28,125	7.27%	\$ 160,736.91	\$ 2,503.13	\$ 163,240.04	\$ 111,604.70	46.27%	\$ 51,635.34
7) La Salle - Seely Bldg	VOC	9,295	2.40%	\$ 53,121.76	\$ 827.26	\$ 53,949.02	\$ 36,884.12	46.27%	\$ 17,064.90
8) Van Patten Bldg	VOC	67,649	17.49%	\$ 386,620.12	\$ 6,020.76	\$ 392,640.88	\$ 268,442.53	46.27%	\$ 124,198.35
9) Sharon L. Morse Performing Arts Center	VOC	48,957	12.66%	\$ 279,793.66	\$ 4,357.17	\$ 284,150.83	\$ 194,269.55	46.27%	\$ 89,881.28
Subtotal - Villages Operating Co.		245,866	63.56%	\$ 1,405,146.32	\$ 21,882.08	\$ 1,427,028.40	\$ 975,637.37	46.27%	\$ 451,391.03
10) La Reina Bldg	VOC	79,458	20.55%	\$ 454,109.62	\$ 7,071.76	\$ 461,181.38	\$ 315,302.61	46.27%	\$ 145,878.77
11) La Reina Chiller Bldg	VOC	1,275	0.33%	\$ 7,286.74	\$ -	\$ 7,286.74	\$ 4,945.94	47.33%	\$ 2,340.80
Total - Villages Family Co.		80,733	20.88%	\$ 461,396.36	\$ 7,071.76	\$ 468,468.12	\$ 320,248.55	46.28%	\$ 148,219.57
12) Towne Place Suites Marriott	JHM	17,296	4.47%	\$ 98,848.20	\$ 6,157.20	\$ 105,005.40	\$ 73,251.27	43.35%	\$ 31,754.13
		69,182							
13) PB Smythe Bldg	VOC	40,621	10.51%	\$ 232,152.67	\$ 3,615.27	\$ 235,767.94	\$ 161,190.91	46.27%	\$ 74,577.03
14) Citizen's First Bank Drive-Thru	CFB	430	0.11%	\$ 2,457.49	\$ 38.27	\$ 2,495.76	\$ 1,706.31	46.27%	\$ 789.45
TOTALS	CAM	384,946	100%	\$ 2,200,001.04	\$ 38,764.58	\$ 2,238,765.62	\$ 1,532,034.41	46.13%	\$ 706,731.21
	ROAD	435,557							
	Budget Revenue (96%)					2,149,215			
	Tax Collector (2%)					44,775			

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.125 COMMUNITY STANDARDS FUND									
ESTIMATED REVENUES									
338.056	CS FEES FROM RAD	52,152	66,015	66,015	55,013	79,447	69,854	(9,593)	(12.07)
338.058	COMM STD FEE FR D1	32,250	39,425	39,425	32,855	49,232	43,255	(5,977)	(12.14)
338.059	COMM STD FEE FR D2	39,731	41,893	41,893	34,911	47,562	41,827	(5,735)	(12.06)
338.060	COMM STD FEE FR D3	33,691	38,884	38,884	32,404	52,277	45,950	(6,327)	(12.10)
338.061	COMM STD FEE FR D4	57,687	73,951	73,951	61,625	75,339	66,163	(9,176)	(12.18)
338.062	COMM STD FEE FR D5	63,900	61,885	61,885	51,571	67,512	59,308	(8,204)	(12.15)
338.063	COMM STD FEE FR D6	80,745	95,062	95,062	79,218	112,381	98,686	(13,695)	(12.19)
338.064	COMM STD FEE FR D7	32,688	43,866	43,866	36,554	63,869	55,006	(8,863)	(13.88)
338.065	COMM STD FEE FR D8	69,941	64,458	64,458	53,714	65,209	57,250	(7,959)	(12.21)
338.066	COMM STD FEE FR D9	56,320	49,496	49,496	41,246	58,440	51,314	(7,126)	(12.19)
338.067	COMM STD FEE FR D10	86,794	100,883	100,883	84,069	114,471	100,498	(13,973)	(12.21)
338.111	COMM STD FEE FR D11	0	41,455	41,455	17,270	45,359	39,866	(5,493)	(12.11)
338.112	COMM STD FEE FR D12	254,843	220,650	220,650	183,874	208,366	183,043	(25,323)	(12.15)
341.303	COMM STAND FEES FROM DEVELOPER	93,217	211,113	211,113	193,998	381,648	335,297	(46,351)	(12.14)
341.999	MISCELLANEOUS REVENUE	318	0	0	226	0	0	0	0.00
354.001	DEED COMPLIANCE FINES	263,425	95,000	95,000	114,189	110,000	110,000	0	0.00
361.101	INT INCOME - CFB	179	0	0	1,152	2,000	2,000	0	0.00
361.102	INT INCOME - CASH EQUIV	3,172	0	0	18,003	25,000	25,000	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(30,722)	0	0	13,034	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	8,795	0	0	1,870	8,000	8,000	0	0.00
361.410	VANGUARD-REALIZED GAIN/LOSS	(1,268)	0	0	0	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	33,951	33,951	0	0	0	0	0.00
TOTAL ESTIMATED REVENUES		1,197,858	1,277,987	1,277,987	1,106,796	1,566,112	1,392,317	(173,795)	(11.10)
APPROPRIATIONS									
121	REGULAR SALARY & WAGES	406,267	516,308	516,308	415,420	710,354	683,707	(26,647)	(3.75)
141	OVERTIME	93	0	0	93	0	0	0	0.00
152	SPECIAL PAY - CELL PHONES	1,282	0	110	110	0	0	0	0.00
211	SOCIAL SECURITY TAXES	24,268	32,012	32,012	24,709	46,710	44,958	(1,752)	(3.75)
212	MEDICARE TAXES	5,714	7,486	7,486	5,790	10,305	9,919	(386)	(3.75)
221	RETIREMENT CONTR-EMPLOYER	26,185	36,142	36,142	27,166	49,734	47,868	(1,866)	(3.75)
222	RETIREMENT CONTR-EMPLOYER MATCH	1,002	15,490	15,490	1,410	21,320	20,521	(799)	(3.75)
231	HEALTH & LIFE INSURANCE	98,552	176,362	176,362	100,333	255,542	223,765	(31,777)	(12.44)
241	WORKER'S COMPENSATION	7,561	10,138	10,138	7,174	14,185	14,021	(164)	(1.16)
311	MANAGEMENT FEES	139,581	109,696	109,696	91,414	107,860	0	(107,860)	(100.00)
313	LEGAL SERVICES	118,678	204,000	190,000	93,089	188,356	188,356	0	0.00
319	OTHER PROFESSIONAL SVCS	249	489	489	142	525	525	0	0.00
343	SYSTEMS MGMT SUPPORT	14,502	21,181	21,181	14,118	750	750	0	0.00
349	MISC CONTRACTUAL SVCS	16,529	45,975	45,975	45,106	57,878	55,814	(2,064)	(3.57)
401	TRAVEL & PER DIEM	0	2,118	2,118	0	1,000	1,000	0	0.00
411	TELEPHONE	4,377	1,558	1,448	6,347	0	0	0	0.00
412	POSTAGE	3,358	3,500	3,500	4,034	3,750	3,750	0	0.00
442	EQUIPMENT RENTAL	7,593	8,268	8,268	8,065	5,225	5,225	0	0.00
443	VEHICLE RENTAL	23,800	28,000	28,000	19,833	25,440	25,440	0	0.00
465	VEHICLE REPAIR & MAINT	24	600	600	200	2,260	2,260	0	0.00
469	OTHER MAINTENANCE	21,024	12,500	26,500	15,641	24,000	24,000	0	0.00
471	PRINTING & BINDING	616	800	800	371	800	800	0	0.00
497	LEGAL ADVERTISING	0	1,500	1,500	152	620	620	0	0.00
511	OFFICE SUPPLIES	3,783	4,480	4,480	3,520	6,500	6,500	0	0.00
521	GASOLINE/DIESEL	1,667	4,714	4,714	1,680	2,000	1,520	(480)	(24.00)
522	OPERATING SUPPLIES	2,124	3,001	3,001	2,631	10,998	10,998	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.125 COMMUNITY STANDARDS FUND									
APPROPRIATIONS									
524	NON CAPITAL FF&E	0	7,030	7,030	3,939	0	0	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	9,782	7,839	7,839	4,130	0	0	0	0.00
541	BOOKS & PUBLICATIONS	0	100	100	0	100	100	0	0.00
542	TRAINING & EDUCATION	1,306	3,900	3,900	0	3,900	3,900	0	0.00
543	PROFESSIONAL DUES	70	300	300	0	0	0	0	0.00
545	TUITION ASSISTANCE	0	5,000	5,000	0	5,000	5,000	0	0.00
993	SURPLUS FINES	7,525	7,500	7,500	6,901	11,000	11,000	0	0.00
TOTAL APPROPRIATIONS		947,512	1,277,987	1,277,987	903,518	1,566,112	1,392,317	(173,795)	(11.10)
NET OF REVENUES/APPROPRIATIONS - FUND 20.125		250,346	0	0	203,278	0	0	0	0.00

FISCAL YEAR 2023-24 BUDGET REPORT

GL NUMBER	DESCRIPTION	2021-22 ACTIVITY	2022-23 ORIGINAL BUDGET	2022-23 AMENDED BUDGET	2022-23 ACTIVITY THRU 07/31/23	2023-24 PROPOSED BUDGET	2023-24 FINAL BUDGET	2023-24 FINAL AMT CHANGE	2023-24 FINAL % CHANGE
Fund: 20.425 THE ENRICHMENT ACADEMY									
ESTIMATED REVENUES									
341.999	MISCELLANEOUS REVENUE	259	200	200	75	200	200	0	0.00
347.217	MERCHANDISE/T-S	9	0	0	28	0	0	0	0.00
347.246	THE ENRICHMENT ACADEMY-S	689,540	639,987	639,987	848,864	750,416	750,416	0	0.00
347.247	THE ENRICHMENT ACADEMY-M	13,638	11,832	11,832	22,419	13,874	13,874	0	0.00
347.248	THE ENRICHMENT ACADEMY-L	19,317	17,968	17,968	759	21,068	21,068	0	0.00
361.101	INT INCOME - CFB	467	0	0	3,341	2,800	2,800	0	0.00
361.102	INT INCOME - CASH EQUIV	4,227	0	0	28,714	20,400	20,400	0	0.00
361.307	LTP UNREALIZED GAIN/LOSS	(2,455)	0	0	1,550	0	0	0	0.00
361.407	LTP REALIZED GAIN/LOSS	71	0	0	222	0	0	0	0.00
669.901	(ADD)/USE-WORKING CAPITAL	0	(43,578)	(43,578)	0	(84,826)	(60,387)	24,439	(28.81)
TOTAL ESTIMATED REVENUES		725,073	626,409	626,409	905,972	723,932	748,371	24,439	3.38
APPROPRIATIONS									
121	REGULAR SALARY & WAGES	104,231	143,269	143,269	90,369	144,059	169,053	24,994	17.35
152	SPECIAL PAY - CELL PHONES	753	720	60	60	0	0	0	0.00
211	SOCIAL SECURITY TAXES	4,117	4,343	4,343	3,637	7,746	7,746	0	0.00
212	MEDICARE TAXES	1,512	2,087	2,087	1,311	2,471	2,834	363	14.69
221	RETIREMENT CONTR-EMPLOYER	4,710	4,853	4,853	4,104	8,247	8,247	0	0.00
222	RETIREMENT CONTR-EMPLOYER MATCH	1,991	2,080	2,080	1,759	3,535	3,535	0	0.00
231	HEALTH & LIFE INSURANCE	11,232	11,405	11,405	8,635	29,444	28,381	(1,063)	(3.61)
241	WORKER'S COMPENSATION	728	330	330	190	373	438	65	17.43
251	UNEMPLOYMENT COMPENSATION	97	0	0	0	0	0	0	0.00
311	MANAGEMENT FEES	72,143	72,143	72,143	60,121	88,287	88,287	0	0.00
313	LEGAL SERVICES	0	500	500	0	500	500	0	0.00
319	OTHER PROFESSIONAL SVCS	7,492	36,027	36,107	4,086	36,018	36,098	80	0.22
343	SYSTEMS MGMT SUPPORT	7,280	10,612	10,612	6,709	4,746	4,746	0	0.00
349	MISC CONTRACTUAL SVCS	273,930	268,720	268,720	310,395	326,623	326,623	0	0.00
401	TRAVEL & PER DIEM	0	100	100	0	100	100	0	0.00
411	TELEPHONE	653	708	1,368	418	0	0	0	0.00
412	POSTAGE	0	100	100	0	100	100	0	0.00
461	EQUIPMENT MAINTENANCE	170	500	500	0	500	500	0	0.00
471	PRINTING & BINDING	20,391	25,000	25,000	21,305	40,000	40,000	0	0.00
491	BANK CHARGES	10,585	19,112	19,112	16,111	22,383	22,383	0	0.00
494	OVERAGE & SHORTAGE	13	0	0	0	0	0	0	0.00
499	MISC CURRENT CHARGES	0	100	100	0	100	100	0	0.00
511	OFFICE SUPPLIES	940	1,000	1,000	546	1,000	1,000	0	0.00
522	OPERATING SUPPLIES	1,336	1,700	1,620	2,309	1,700	1,700	0	0.00
524	NON CAPITAL FF&E	0	20,000	20,000	993	5,000	5,000	0	0.00
525	NON CAPITAL HARDWARE/SOFTWARE	0	1,000	1,000	948	1,000	1,000	0	0.00
TOTAL APPROPRIATIONS		524,304	626,409	626,409	534,006	723,932	748,371	24,439	3.38
NET OF REVENUES/APPROPRIATIONS - FUND 20.425		200,769	0	0	371,966	0	0	0	0.00