

**AGENDA REQUEST**

TO: Board of Supervisors
Village Center Community Development District

FROM: Brandy L. Cook, Budget Director

DATE: 9/4/2022

SUBJECT: Adoption of Resolution 2022-22: FY2022-23 Final Budget

ISSUE:

Adoption of Resolution 2022-22 to approve the Fiscal Year 2022-23 Final Budget.

ANALYSIS/INFORMATION:

The District Manager prepared and submitted the Fiscal Year 2022-23 Proposed Budget to the Board of Supervisors at the June 8, 2022 meeting. The Board of Supervisors approved the Fiscal Year 2022-23 Proposed Budget at the June 8, 2022 meeting and adopted Resolution 2022-19 setting a public hearing for September 7, 2022 to approve the Fiscal Year 2022-23 Final Budget.

The Proposed Budget was submitted to the local governing authorities for a period of 60 days prior to adoption for public review and comment. The Proposed Budget was also made available at the Village Center District Administration office and on the District's website.

During the Fiscal Year 2022-23 Budget preparation process, the Amenity Authority Committee reviewed and discussed the Recreation Amenities Division Fund budget during the March preliminary budget workshop and its May and June regular meetings. The Committee also reviewed the Five-Year Capital Improvement Plan for the Recreation Amenities Division Fund. With the adoption of the Fiscal Year 2022-23 Budget, the Five-Year Capital Improvement Plan for Fiscal Years 2022-23 through 2026-27 will be considered as approved also.

During their September 7, 2022 meeting the Amenity Authority Committee recommended to the Village Center Community Development District Board of Supervisors approval of the Final Budget for the Recreation Amenities Division Fund.

Section 190.021 of Florida Statutes provides that a Maintenance Special Assessment and Benefit Special Assessment 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. For the fund budgets that include maintenance assessment revenues, the maintenance assessments shall be levied at the rates according to the schedules attached as exhibits to this Resolution and the assessments are based on square footage.

Staff continued to work on the attached budget over the past few months to update amounts including the final cost allocations. The Final Budget appropriations with adjustments from the Proposed Budget, that was approved in June, are highlighted within the packet.

STAFF RECOMMENDATION:

Staff recommends that the Board of Supervisors move to adopt Resolution 2022-22 to approve the Fiscal Year 2022-23 Final Budget in the amount of:

Recreation Amenities Division	\$	47,756,123
General Fund	\$	41,975,659
Village Center Service Area	\$	12,973,562
Little Sumter Service Area	\$	15,031,653
Department of Safety	\$	26,027,266
Village Center Road Maintenance Assessment	\$	135,714
Rolling Acres Plaza Maintenance Assessment	\$	92,122
Village of Spanish Springs Maintenance Assessment	\$	1,945,530
Community Standards Fund	\$	1,277,987
The Enrichment Academy	\$	626,409

MOTION:

Move to adopt Resolution 2022-22 to approve the Fiscal Year 2022-23 Final Budget in the amount of:

Recreation Amenities Division	\$	47,756,123
General Fund	\$	41,975,659
Village Center Service Area	\$	12,973,562
Little Sumter Service Area	\$	15,031,653
Department of Safety	\$	26,027,266
Village Center Road Maintenance Assessment	\$	135,714
Rolling Acres Plaza Maintenance Assessment	\$	92,122
Village of Spanish Springs Maintenance Assessment	\$	1,945,530
Community Standards Fund	\$	1,277,987
The Enrichment Academy	\$	626,409

ATTACHMENTS:

Description	Type
❑ District Manager Letter	Cover Memo
❑ Resolution 2022-22: FY2022-23 Final Budget	Cover Memo
❑ RAD Fund Capital Improvement Plan	Cover Memo
❑ VCSA Fund Capital Improvement Plan	Cover Memo
❑ LSSA Fund Capital Improvement Plan	Cover Memo

RESOLUTION 2022-22

**A RESOLUTION TO APPROPRIATE FUNDS AND ADOPT
THE FINAL BUDGET OF THE VILLAGE CENTER
COMMUNITY DEVELOPMENT DISTRICT FOR FISCAL
YEAR BEGINNING OCTOBER 1, 2022 AND ENDING
SEPTEMBER 30, 2023**

WHEREAS, the District Manager has prepared and submitted to the Board of Supervisors the Proposed Budget for the forthcoming Fiscal Year 2022-23; and

WHEREAS, the Board of supervisors approved the Fiscal Year 2022-23 Proposed Budget at a public meeting on June 8, 2022 and set September 7, 2022 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 2022-23 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 7th day of September, 2022 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 2022-23 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	\$ 47,756,123
General Fund	\$ 42,339,405
Village Center Service Area	\$ 12,973,562
Little Sumter Service Area	\$ 15,031,653
Department of Safety	\$ 26,027,266
Village Center Road Maintenance Assessment	\$ 189,869
Rolling Acres Plaza Maintenance Assessment	\$ 92,122
Village of Spanish Springs Maintenance Assessment	\$ 1,891,375
Community Standards Fund	\$ 1,277,987
The Enrichment Academy	\$ 626,409

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.

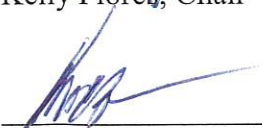
3. A verified copy of said Final Budget shall be attached as an exhibit to this Resolution in the District's "Official Record of Proceedings."

Adopted this 7th day of September, 2022.

VILLAGE CENTER COMMUNITY
DEVELOPMENT DISTRICT



Kelly Flores, Chair



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 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.421 RAD							
ESTIMATED REVENUES							
341.318 AMENITY FEES		41,707,616	42,737,928	42,737,928	36,529,791	44,777,892	46,129,861
341.318 AMENITY FEES		4,331	2,000	2,000	0	2,000	2,000
341.901 VETERANS BRICK SALE		18,601	5,000	5,000	13,859	5,000	5,000
341.905 PROPERTY DAMAGE REIMBURSEMENTS		7,183	7,500	7,500	5,815	7,500	7,500
341.908 ELECTRIC REIMBURSEMENT		18	100	100	27	100	100
341.909 COPIES-PUBLIC/T-S		1,060	1,080	1,080	865	1,080	1,080
341.910 SALES TAX COLLECTION ALLOWANCE		1,850	1,000	1,000	1,080	1,000	1,000
341.911 LIEN FEES		18	0	0	18	0	0
341.915 RETURN CHECK FEES		0	0	0	9,429	0	0
341.917 INSURANCE REIMBURSEMENT		254,982	180,000	180,000	203,436	180,000	180,000
341.918 ACCESS CD FEE/NT-S		24,433	20,000	20,000	26,243	20,000	20,000
341.919 GATE REPAIR FEES		63,130	60,000	60,000	65,095	60,000	60,000
341.921 AMENITY LATE PENALTY FEE		14	0	0	23	0	0
341.922 COPIES-PUBLIC/T-L		0	0	0	1	0	0
341.923 COPIES-PUBLIC/T-M		4,300	3,500	3,500	3,300	3,500	3,500
341.924 ACCESS CD FEE/T-S		41,588	38,000	38,000	17,916	38,000	38,000
341.999 MISCELLANEOUS REVENUE		11,903	6,500	6,500	10,522	6,500	6,500
342.901 HOME/BUS WATCH/T-S		42,888	120,000	120,000	0	0	0
342.906 RECREATION SPECIAL EVENTS		952	600	600	773	600	600
342.910 HOME BUS WATCH/T-L		673	300	300	519	300	300
342.911 HOME BUS WATCH/T-M		76,447	85,000	85,000	0	85,000	85,000
347.202 EXEC GOLF EXP REIMBURSEMENT		69,923	73,000	73,000	81,763	73,000	73,000
347.203 DAILY TRAIL/T-S		2,746	2,800	2,800	2,455	2,800	2,800
347.204 DAILY CART RNT/T-S		64,698	60,000	60,000	71,827	60,000	60,000
347.205 DAILY GRN FEE/T-S		892,103	888,000	888,000	735,793	979,982	979,982
347.208 ANNUAL TRAIL/T-S		566	6,100	6,100	8,244	6,100	6,100
347.215 LIFESTYLE-GEN/NT-S		13,094	18,500	18,500	33,248	18,500	18,500
347.216 LIFESTYLE-GLB/NT-S		1,992	2,500	2,500	6,787	2,500	2,500
347.220 LIFESTYLE-GEN/NT-L		689	1,500	1,500	1,516	1,500	1,500
347.221 LIFESTYLE-GEN/NT-M		1,342	15,000	15,000	14,818	15,000	15,000
347.229 LIFESTYLE-GLB/NT-L		596	500	500	899	500	500
347.230 LIFESTYLE-GLB/NT-M		1,373	500	500	945	500	500
347.231 LF MERCH-GLB/T-S		299	0	0	243	0	0
347.232 LF MERCH-GLB/T-L		3,563	8,000	8,000	8,816	8,000	8,000
347.236 ANNUAL TRAIL/T-L		1,182	4,000	4,000	5,375	4,000	4,000
347.237 ANNUAL TRAIL/T-M		51,519	59,000	59,000	65,212	59,000	59,000
347.240 DAILY TRAIL/T-L		51,064	53,000	53,000	59,456	53,000	53,000
347.241 DAILY TRAIL/T-M		2,629	2,900	2,900	3,178	2,900	2,900
347.242 DAILY CART RNT/T-L		2,116	1,900	1,900	2,263	1,900	1,900
347.243 DAILY CART RNT/T-M		44,035	44,000	44,000	61,206	44,000	44,000
347.244 DAILY GRN FEE/T-L		50,916	47,000	47,000	65,183	47,000	47,000
347.245 DAILY GRN FEE/T-M		131	500	500	449	500	500
347.298 MISC REC REV/T-L		3,050	2,500	2,500	3,940	2,500	2,500
347.299 MISC REC REV/T-S		0	0	0	925	0	0
354.001 DEED COMPLIANCE FINES		6	0	0	716	0	0
361.101 INT INCOME - CFB		27,292	36,900	36,900	87,406	16,400	16,400
361.102 INT INCOME - CASH EQUIV		10,531	11,900	11,900	14,033	3,100	3,100
361.103 INT INCOME - USB		11,405	11,500	11,500	0	0	0
361.305 UNREALIZED GAIN(LOSS)-ANNUITY		24,118	20,600	20,600	(431,658)	0	0
361.306 FLGIT-UNREALIZED GAIN/LOSS		510,082	658,400	658,400	(1,737,424)	0	0
361.307 LTP UNREALIZED GAIN/LOSS		(7,975)	0	0	(83,754)	0	0
361.309 FLFIT-UNREALIZED GAIN/LOSS							

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.421 RAD							
ESTIMATED REVENUES							
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(17,926)	0	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	638,238	0	0	610,906	0	0
361.409	FLFIT-REALIZED GAIN/LOSS	46,242	22,700	22,700	56,445	0	0
361.410	VANGUARD-REALIZED GAIN/LOSS	6,914	0	0	(40,566)	0	0
362.002	ATM LEASE/T-S	8,010	8,810	8,810	8,556	8,899	8,899
362.004	LA HACIENDA CATERING	69,092	66,000	66,000	59,678	66,000	66,000
362.005	POLO CLUB LEASE (T)	7,489	7,488	7,488	1,248	7,488	7,488
362.006	VENDING MACHINES	2,565	2,000	2,000	1,687	2,000	2,000
362.008	RV FEES	205,450	212,000	212,000	164,292	212,000	212,000
362.009	RM RENTALS/T-L	24,781	20,000	20,000	35,168	30,000	30,000
362.010	RM RENTALS/T-S	109,447	100,000	100,000	203,686	150,000	150,000
362.011	RM RENTALS/T-M	2,937	4,000	4,000	8,173	8,000	8,000
362.012	RENTS & LEASES/T-S	1,581	1,531	1,531	1,564	1,531	1,531
362.013	RM RENTALS/NT-L	720	700	700	900	700	700
362.015	RM RENTALS/NT-S	0	5,000	5,000	2,807	5,000	5,000
362.016	RM RENTALS/NT-S	1,175	1,000	1,000	860	1,000	1,000
362.017	RM RENTALS/NT-M	112	150	150	78	150	150
362.018	RV LATE PENALTY FEE	4,005	4,406	4,406	4,278	4,406	4,406
362.020	ATM LEASE/T-L	4,806	5,287	5,287	5,133	5,287	5,287
362.021	ATM LEASE/T-M	0	100	100	0	100	100
362.024	RM EQUIP/T-L	80	500	500	0	500	500
362.025	RM EQUIP/T-S	0	100	100	0	100	100
362.026	RM EQUIP/T-M	0	0	0	0	0	0
364.001	DISPOSITION OF FIXED ASSETS	(6,305)	0	0	4,865	0	0
365.001	SALES OF SURPLUS MATERIAL & SC	3,395	(4,286,294)	(3,348,139)	0	(1,593,441)	(2,727,254)
669.901	(ADD)/USE-WORKING CAPITAL	0	0	6,699,623	0	0	0
669.902	(ADD)/USE-LAWSUIT SETTLEMENT	0	0	716,528	0	1,977,093	2,037,093
669.903	(ADD)/USE-GENERAL R&R	0	499,682	716,528	0	1,977,093	2,037,093
TOTAL ESTIMATED REVENUES		45,209,880	41,974,168	49,828,792	37,102,330	47,477,967	47,756,123
APPROPRIATIONS							
311	ADMINISTRATIVE SVCS	1,374,082	1,375,569	1,375,569	1,146,309	1,379,081	1,379,081
311	COMMUNITY WATCH SVCS	1,993,709	2,153,206	2,153,206	1,794,340	2,422,706	2,447,647
311	CUSTOMER SERVICE	342,628	520,319	520,319	433,601	667,894	668,650
311	PROPERTY MGMT SVCS	988,155	988,155	988,155	823,463	1,235,194	1,235,194
311	RECREATION SERVICES	3,166,375	3,419,685	3,419,685	2,849,739	4,008,594	4,047,013
312	ENGINEERING SERVICES	87,553	67,429	82,469	31,388	82,500	82,500
313	LEGAL SERVICES	58,457	50,000	50,000	32,121	50,000	50,000
316	DEED COMPLIANCE SVCS	109,648	52,152	52,152	43,460	70,859	66,015
319	OTHER PROFESSIONAL SVCS	38,305	42,055	42,280	32,044	96,286	96,286
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000
322	AUDITING SERVICES	21,826	19,677	19,677	15,969	19,986	19,986
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620
341	JANITORIAL SVCS	951,982	1,034,543	1,067,543	716,167	1,092,509	1,092,509
343	SYSTEMS MGMT SUPPORT	361,607	382,592	382,592	274,040	472,842	472,842
345	DEPT OF SAFETY	1,090,192	1,090,388	1,090,388	908,481	1,090,388	1,090,388
347	GOLF MGMT SVCS	1,289,495	1,471,390	1,471,390	1,205,981	1,584,216	1,584,216
411	TELEPHONE	38,694	61,668	61,668	27,414	15,072	15,072
412	POSTAGE	0	600	600	0	600	600
413	CABLE	70,586	74,060	74,060	52,072	69,905	69,905
431	ELECTRICITY	851,991	1,096,235	1,095,935	724,672	949,795	1,041,604
432	NATURAL GAS	125,426	152,788	152,788	162,778	168,686	271,652

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.421 RAD							
APPROPRIATIONS							
433 WATER & SEWER		123,491	171,151	174,451	99,324	142,339	142,339
434 IRRIGATION WATER		195,522	249,461	249,161	166,732	210,401	210,401
436 SOLID WASTE		136,343	145,810	145,810	127,544	144,848	144,848
442 EQUIPMENT RENTAL		13,021	20,214	20,214	11,584	15,208	15,208
443 VEHICLE RENTAL		25,661	33,494	33,494	27,878	42,604	42,604
444 STORAGE UNIT RENTAL		3,539	3,300	3,300	6,626	9,747	9,747
451 CASUALTY & LIABILITY INSUR		732,015	1,148,560	1,148,560	694,602	1,076,565	1,076,565
452 INSURANCE DEDUCTIBLE PYMTS		16,151	0	0	17,471	0	0
461 EQUIPMENT MAINTENANCE		18,781	35,690	35,690	5,201	31,820	31,820
462 BUILDING/STRUCTURE MAINT		2,530,104	3,289,687	3,633,174	1,724,976	4,935,935	4,885,935
463 LANDSCAPE MAINT-RECURRING		1,555,403	1,973,123	1,877,923	1,368,719	1,922,217	1,926,713
464 LANDSCAPE MAINT-NON RECURRING		297,843	429,375	505,306	389,634	479,350	479,350
465 VEHICLE REPAIR & MAINT		1,818	8,367	8,367	1,559	11,181	11,181
466 POOL MAINTENANCE		512,736	589,646	620,246	443,320	573,838	573,838
467 GATE MAINTENANCE		209,769	324,595	324,595	238,774	250,123	250,123
468 IRRIGATION REPAIR		146,154	123,125	169,525	103,275	201,287	201,287
469 OTHER MAINTENANCE		2,997,460	3,130,565	3,134,760	2,331,970	4,008,579	4,018,424
471 PRINTING & BINDING		187,090	7,100	7,100	299	6,600	6,600
484 LIFESTYLE EVENTS-GENERAL		1,232	56,000	56,000	8,340	56,000	56,000
486 LIFESTYLE EVENTS-GLOBAL		0	0	0	140	0	0
491 BANK CHARGES		122,984	58,480	58,480	81,916	5,000	5,000
492 MAINT & BOND ASSESSMENTS		76,170	66,679	66,679	69,344	66,679	66,679
493 PERMITS & LICENSES		5,781	8,500	8,900	6,881	7,535	7,535
494 OVERAGE & SHORTAGE		1,178	0	0	3	0	0
497 LEGAL ADVERTISING		3,240	3,950	3,950	2,460	3,950	3,950
499 MISC CURRENT CHARGES		2,678	2,000	2,000	870	2,000	2,000
511 OFFICE SUPPLIES		8,743	17,325	17,325	10,798	17,325	17,325
521 GASOLINE/DIESEL		4,733	6,900	6,900	2,970	4,100	3,868
522 OPERATING SUPPLIES		46,679	119,225	119,225	50,707	145,660	145,660
523 RECREATION SUPPLIES		45,406	88,500	88,500	45,037	97,350	97,350
524 NON CAPITAL FF&E		230,617	308,056	438,519	278,988	495,568	495,568
525 NON CAPITAL HARDWARE/SOFTWARE		8,642	24,405	32,573	17,095	87,257	87,257
529 OPERATING SUPPLIES OTHER		1,713	2,000	2,000	1,415	2,000	2,000
542 TRAINING & EDUCATION		65	0	0	207	0	0
543 PROFESSIONAL DUES		235	0	0	0	0	0
591 DEPRECIATION EXPENSE		3,229,965	0	0	0	0	0
622 BUILDINGS		45,078	0	90,000	22,589	85,493	85,493
633 INFRASTRUCTURE		638,565	499,682	808,237	212,167	1,872,600	1,932,600
642 CAPITAL FF&E		535,900	0	161,037	97,117	19,000	19,000
710 PRINCIPAL		5,780,000	6,025,000	6,025,000	6,025,000	6,280,000	6,280,000
721 INTEREST EXP - SR DEBT		6,029,498	5,742,072	5,742,072	4,785,059	5,481,075	5,481,075
911 TRANS TO GENERAL R&R		3,100,000	3,200,000	3,200,000	2,666,668	3,200,000	3,200,000
991 SETTLEMENT PROJECTS		2,208,237	0	6,699,623	4,862,841	0	0
TOTAL APPROPRIATIONS		44,800,571	41,974,168	49,828,792	38,291,759	47,477,967	47,756,123
NET OF REVENUES/APPROPRIATIONS - FUND 20.421							
		409,309	0	0	(1,189,429)	0	0

RAD - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2021-22 Amended Budget	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	28,343,379	31,721,518	32,619,775	24,271,039	26,558,608	28,267,973
Deposits	33,993,708	36,685,209	38,081,561	38,783,078	39,540,270	44,236,789
Expenditures	26,693,617	30,271,650	30,050,947	32,366,159	33,551,555	34,900,432
Plant Replacements Non-Recurring	469,206	479,350	479,350	479,350	479,350	479,350
Capital Expenditures	252,746	6,955	0	0	0	0
Transfer to General R & R	3,200,000	3,200,000	3,500,000	3,650,000	3,800,000	3,900,000
Paradise Rec Center (Placeholder)	0	1,828,997	12,400,000	0	0	0
Ending Balance	31,721,518	32,619,775	24,271,039	26,558,608	28,267,973	33,224,980

Debt Service	2021-22 Amended Budget	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	981,241	981,241	981,241	981,241	981,241	981,241
Deposits	11,767,072	11,761,075	11,763,649	11,764,379	11,720,038	7,747,139
Expenditures	11,767,072	11,761,075	11,763,649	11,764,379	11,720,038	7,747,139
Ending Balance	981,241	981,241	981,241	981,241	981,241	981,241

RESERVES

General R&R	2021-22 Amended Budget	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	19,441,622	21,925,094	23,088,001	24,063,168	25,875,808	16,860,913
Deposits	3,200,000	3,200,000	3,500,000	3,650,000	3,800,000	3,900,000
Expenditures	0	0	145,000	139,000	22,407	0
Capital Expenditures	716,528	2,037,093	2,379,833	1,698,360	12,792,488	4,493,148
Ending Balance	21,925,094	23,088,001	24,063,168	25,875,808	16,860,913	16,267,765

*Board Direction to maintain at least \$14,000,000 in reserves

Working Capital/Resv Grand Total	54,627,853	56,689,017	49,315,448	53,415,657	46,110,127	50,473,986
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Settlement Proceeds	2021-22 Amended Budget	2022-23	2023-24	2024-25	2025-26	2026-27
October 2021 Balance	11,238,626	4,539,003	0	0	0	0
Mar - Sept Est. Interest	0	0	0	0	0	0
First Responders	5,467,623	0	0	0	0	0
Paradise Rec Center (Placeholder)	1,232,000	4,539,003	0	0	0	0
Ending Balance	4,539,003	0	0	0	0	0

FY 21-22 Operating Budget	27,162,823
3 Months	6,790,706
4 Months	9,054,274

**FY 2022-23
RAD
CAPITAL PROJECTS**

Account	Location	Description	Proposed	Final	Funding Source
	Golf Maintenance 30-32				
171-572.633	Hill Top	Golf Course Renovation: greens, tees, bunkers, etc.	\$ 900,000	\$ 900,000	General R&R
178-572.633	Briarwood Walnut Grove	Golf Course Renovation: greens, tees, bunkers, etc.	\$ 800,000	\$ 800,000	General R&R
		Total Golf Maintenance	\$ 1,700,000	\$ 1,700,000	
	Golf Facilities 50-52				
000-539.622	De la Vista	Roof Replacment	\$ 16,500	\$ 16,500	General R&R
000-539.622	Lake 14-1	Roof Replacment	\$ 18,993	\$ 18,993	General R&R
000-539.642	Lake 14-1	Pump Rebuild	\$ 19,000	\$ 19,000	General R&R
		Total Regional Recreation Centers	\$ 54,493	\$ 54,493	
	Village Recreation Centers 50-54				
013-539.622	Chula Vista	Sound System	\$ 50,000	\$ 50,000	General R&R
014-539.633	Tierra del Sol	Mill & Overlay	\$ 39,000	\$ 39,000	General R&R
014-539.633	Tierra del Sol	Replace Tennis Court Surface	\$ 50,000	\$ 50,000	General R&R
		Total Village Recreation Centers	\$ 139,000	\$ 139,000	
	Neighborhood Recreation Centers 50-55				
053-539.633	Rio Grande	Mill & Overlay	\$ 58,400	\$ 58,400	General R&R
		Total Neighborhood Recreation Centers	\$ 58,400	\$ 58,400	
	Non Facility Maintenance 50-57				
053-539.633	Rolling Acres	RV Parking Lot Lighting	\$ -	\$ 60,000	General R&R
		Non Department	\$ -	\$ 60,000	
	Postal Centers 50-58				
144-539.633	Chatam	Parking lot Mill & Overlay	25,200	25,200	General R&R
		Total Postal Centers	\$ 25,200	\$ 25,200	
		Total RAD Capital Projects	\$ 1,977,093	\$ 2,037,093	

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.001 GENERAL FUND							
ESTIMATED REVENUES							
338.001	MGMT FEES FROM D1	172,593	172,593	172,593	143,829	172,593	172,593
338.002	MGMT FEES FROM D2	184,300	184,300	184,300	153,584	184,300	184,300
338.003	MGMT FEES FROM D3	200,031	200,031	200,031	166,693	200,031	200,031
338.004	MGMT FEES FROM D4	273,084	273,084	273,084	227,570	273,084	273,084
338.005	MGMT FEES FROM D5	191,811	191,811	191,811	159,843	264,970	264,970
338.006	MGMT FEES FROM D6	195,194	195,194	195,194	162,662	276,436	276,436
338.007	MGMT FEES FROM D7	167,886	167,886	167,886	139,906	219,665	219,665
338.008	MGMT FEES FROM D8	181,923	181,923	181,923	151,603	240,028	240,028
338.009	MGMT FEES FROM D9	178,030	178,030	178,030	148,360	244,628	244,628
338.010	MGMT FEES FROM D10	190,471	190,471	190,471	158,727	274,466	274,466
338.011	MGMT FEES FROM LSL	171,565	171,565	171,565	142,971	175,782	175,782
338.012	MGMT FEES FROM PW	585,737	585,737	585,737	488,115	0	0
338.016	MGMT FEES FROM RA	15,259	15,259	15,259	12,717	15,259	15,259
338.017	MGMT FEES FROM VOSS	158,599	158,599	158,599	132,167	158,599	158,599
338.018	MGMT FEES FROM BROWNWOOD	198,369	198,369	198,369	165,309	207,448	207,448
338.019	MGMT FEES FROM LSSA	401,670	401,781	401,781	334,819	468,847	491,544
338.020	MGMT FEES FROM VCSA	323,149	323,546	323,546	269,622	377,433	409,022
338.021	MGMT FEES FROM NSU	690,533	688,362	688,362	573,636	801,210	846,640
338.023	MGMT FEES FROM ROAD MAINT	7,428	7,428	7,428	6,190	7,428	10,065
338.024	MGMT FEES FROM SAFETY	389,834	389,834	389,834	324,862	428,817	634,098
338.041	MGMT FEES FROM SL FITNESS	637,699	604,060	604,060	503,390	719,123	680,628
338.042	MGMT FEES FROM CS	139,581	139,581	139,581	116,319	139,581	109,696
338.043	ADM FEES FROM RAD	1,374,082	1,375,569	1,375,569	1,146,309	1,379,081	1,379,081
338.044	CW FEES FROM RAD	1,993,709	2,153,206	2,153,206	1,794,340	2,427,647	2,447,647
338.045	PROP MGMT FROM RAD	988,155	988,155	988,155	823,463	1,235,194	1,235,194
338.046	REC FEES FROM RAD	3,166,375	3,419,685	3,419,685	2,849,739	4,008,594	4,047,013
338.047	ADM FEES FROM SLAD	1,921,733	1,920,976	1,920,976	1,600,814	1,930,587	2,001,349
338.048	CW FEES FROM SLAD	4,350,927	4,172,405	4,172,405	3,477,005	4,176,748	4,219,750
338.049	PROP MGMT FROM SLAD	1,388,549	1,388,549	1,388,549	1,157,125	1,735,686	1,735,686
338.050	RECREATION FEES FROM SLAD	6,903,189	7,617,411	7,617,411	6,347,843	7,706,229	7,909,317
338.051	MGMT FEES FROM SSF	225,886	231,292	231,292	192,744	275,031	302,590
338.053	MGMT FEES FROM D11	130,478	130,478	130,478	108,732	158,652	158,652
338.055	MGMT FEES-D12	187,244	187,244	187,244	156,038	255,072	255,072
338.097	MANAGEMENT FEES FROM FP	4,610	0	0	0	0	0
338.103	MGMT FEES FROM TEA	72,143	72,143	72,143	60,121	72,143	72,143
338.106	MGMT FEES FROM D13	125,227	135,246	135,246	112,706	255,849	255,849
338.108	MGMT FEES FROM CSU	359,393	360,749	360,749	388,204	519,312	542,434
338.114	CUSTOMER SVC FROM RAD	342,628	520,319	520,319	433,601	667,894	668,650
338.115	CUSTOMER SVC FROM SLAD	665,101	885,948	885,948	738,290	1,137,226	1,138,512
338.116	MGMT FEES FROM SSU	0	0	0	65,583	114,953	161,419
338.117	MGMT FEES FROM D14	0	0	0	0	3,056	121,758
341.301	ADMIN FEES FROM DEVELOPER	112,321	107,851	107,851	127,362	65,960	66,172
341.302	REC FEES FROM DEV	1,576,942	2,201,270	2,201,270	1,597,040	3,192,581	3,245,501
341.311	ADM SVC FEE FR SWCA	105,405	116,775	116,775	9,734	0	0
341.312	ADM FEE FR TRI-COUNTY SNTN	28,954	26,001	26,001	21,667	24,322	27,124
341.313	ADM FEE FR TRI-COUNTY SNTN	22,060	28,099	28,099	23,341	31,685	35,528
341.314	ADM SVC FEE FR SSU	72,309	87,444	87,444	7,287	0	0
341.317	CW FROM DEVELOPER	1,122,822	1,259,594	1,259,594	893,402	1,783,891	1,761,241
341.319	ADM SVC FEE FR SEWWCA	42,813	61,466	61,466	51,222	69,295	77,699
341.916	VILLAGE MAPS/T-S	305	1,500	1,500	445	1,500	1,500
341.917	INSURANCE REIMBURSEMENT	10,679	0	0	0	0	0

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.001 GENERAL FUND							
ESTIMATED REVENUES							
341.925 VILLAGE MAPS/NT-S		0	500	500	0	500	500
341.999 MISCELLANEOUS REVENUE		147,958	0	0	58,249	0	60,000
361.101 INT INCOME - CFB		81	0	0	2,306	0	0
361.102 INT INCOME - CASH EQUIV		17,723	25,400	25,400	63,361	0	0
361.307 LTP UNREALIZED GAIN/LOSS		140,588	161,400	161,400	(576,657)	0	0
361.310 VANGUARD-UNREALIZED GAIN/LOSS		(13,445)	0	0	0	0	0
361.407 LTP REALIZED GAIN/LOSS		164,597	0	0	188,062	0	0
361.410 VANGUARD-REALIZED GAIN/LOSS		5,186	0	0	(30,425)	0	0
365.001 SALES OF SURPLUS MATERIAL & SC		0	0	0	885	0	0
366.010 DONATIONS - OTHER		65,830	35,000	35,000	68,100	0	0
669.901 (ADD)/USE-WORKING CAPITAL		0	1,643,529	2,348,597	0	3,177,758	2,323,042
TOTAL ESTIMATED REVENUES		33,477,303	36,934,648	37,639,716	28,640,932	42,251,233	42,339,405
APPROPRIATIONS							
121 REGULAR SALARY & WAGES		19,311,909	22,777,232	22,713,492	17,240,047	25,713,201	25,856,287
141 OVERTIME		79,861	76,312	76,312	74,544	76,884	76,884
152 SPECIAL PAY - CELL PHONES		57,872	63,830	70,040	54,852	76,380	1,818
211 SOCIAL SECURITY TAXES		636,725	785,665	785,665	581,010	882,737	866,334
212 MEDICARE TAXES		271,291	332,143	332,243	245,346	376,636	372,351
221 RETIREMENT CONTR-EMPLOYER		756,886	941,124	941,274	729,911	1,059,740	1,046,556
222 RETIREMENT CONTR-EMPLOYER MATCH		193,963	378,555	377,455	176,081	419,750	414,611
231 HEALTH & LIFE INSURANCE		2,531,211	3,826,670	3,794,980	2,444,804	4,602,207	4,517,086
241 WORKER'S COMPENSATION		338,701	664,131	523,131	463,724	835,033	832,629
251 UNEMPLOYMENT COMPENSATION		62,085	0	600	173	5,093	4,588
312 ENGINEERING SERVICES		502	9,350	9,350	1,315	9,350	9,350
313 LEGAL SERVICES		11,729	19,500	19,500	3,419	13,750	13,750
319 OTHER PROFESSIONAL SVCS		51,840	81,885	77,385	48,039	172,131	172,131
341 JANITORIAL SVCS		155,212	171,054	171,054	121,238	183,156	183,156
342 HEALTH SERVICES		7,665	8,000	8,000	4,245	10,000	10,000
343 SYSTEMS MGMT SUPPORT		1,041,558	1,307,991	1,375,809	906,196	1,650,171	1,713,991
344 PAYROLL SERVICES		146,347	199,260	199,260	122,896	179,000	179,000
349 MISC CONTRACTUAL SVCS		44,742	69,955	70,739	48,596	73,020	73,020
401 TRAVEL & PER DIEM		3,986	48,217	53,017	18,654	106,872	79,512
411 TELEPHONE		52,374	68,532	68,532	52,669	40,532	124,500
412 POSTAGE		276,687	306,025	306,025	214,869	310,225	310,225
413 CABLE		2,614	4,317	4,317	2,407	3,751	3,751
431 ELECTRICITY		36,745	63,286	63,547	34,948	56,166	56,166
432 NATURAL GAS		611	1,000	1,000	499	700	700
433 WATER & SEWER		5,218	7,109	7,109	3,619	5,988	5,988
436 SOLID WASTE		16,149	18,890	18,890	9,882	16,497	16,497
437 CHILLED WATER		44,428	50,488	50,488	28,252	48,127	48,127
441 OFFICE LEASES		937,345	1,134,997	1,134,997	1,045,959	1,173,056	1,249,592
442 EQUIPMENT RENTAL		53,437	70,733	70,733	42,153	60,331	60,331
443 VEHICLE RENTAL		367,635	433,396	433,396	317,091	399,174	405,054
444 STORAGE UNIT RENTAL		4,008	6,840	6,840	3,676	5,028	5,388
461 EQUIPMENT MAINTENANCE		1,670	50,125	50,125	11,682	26,000	26,000
462 BUILDING/STRUCTURE MAINT		116,366	67,093	67,437	37,899	81,208	81,208
463 LANDSCAPE MAINT-RECURRING		0	1,500	1,500	0	1,500	1,500
465 VEHICLE REPAIR & MAINT		7,824	17,355	23,955	6,796	27,816	22,816
469 OTHER MAINTENANCE		30,570	59,646	36,308	17,556	80,200	55,200
471 PRINTING & BINDING		65,752	1,017,144	1,016,477	643,500	1,013,087	1,013,087

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.001 GENERAL FUND							
APPROPRIATIONS							
472 ID/GATE CARDS		121,141	168,050	168,050	74,712	284,896	284,896
482 VOLUNTEER RECOGNITION		0	75,000	81,000	80,768	82,500	82,500
483 COMMUNITY RELATIONS		4,984	21,800	21,800	5,379	22,900	22,900
485 BOX OFFICE FEES		0	5,000	5,000	0	0	0
486 LIFESTYLE EVENTS-GLOBAL		38,224	239,600	233,600	158,955	378,368	380,297
491 BANK CHARGES		126,626	138,100	138,100	107,084	138,000	160,000
493 PERMITS & LICENSES		739	3,700	3,700	525	500	500
494 OVERAGE & SHORTAGE		0	0	0	7	0	0
497 LEGAL ADVERTISING		1,889	1,600	1,600	794	2,000	2,000
499 MISC CURRENT CHARGES		39,047	500	40,500	9,574	200	200
511 OFFICE SUPPLIES		53,898	67,309	67,269	30,635	65,146	65,146
521 GASOLINE/DIESEL		163,253	142,100	142,100	138,162	238,030	220,626
522 OPERATING SUPPLIES		198,182	217,659	219,088	112,123	245,573	245,573
523 RECREATION SUPPLIES		125,378	24,240	24,240	13,769	24,240	24,240
524 NON CAPITAL FF&E		168,993	119,460	301,460	148,059	165,770	165,770
525 NON CAPITAL HARDWARE/SOFTWARE		59	118,357	172,464	86,244	286,694	265,694
529 OPERATING SUPPLIES OTHER		2,151	900	900	2,160	400	400
541 BOOKS & PUBLICATIONS		108,512	5,505	5,505	1,222	5,155	5,155
542 TRAINING & EDUCATION		12,495	162,830	136,644	69,400	175,035	175,035
543 PROFESSIONAL DUES		436	31,934	32,534	16,860	32,999	30,839
544 REGISTRATION FEES		0	12,054	12,054	1,550	23,900	19,900
545 TUITION ASSISTANCE		372,582	0	0	0	24,750	24,750
611 LAND		12,408	0	0	0	0	0
622 BUILDINGS		0	0	300,000	2,833	0	0
623 LEASEHOLD IMPROVEMENTS		590,859	0	154,000	0	0	0
633 INFRASTRUCTURE		0	0	113,847	73,794	0	0
641 VEHICLES		0	0	20,250	19,863	29,880	24,000
642 CAPITAL FF&E		634,311	239,600	283,029	140,945	229,800	229,800
TOTAL APPROPRIATIONS		30,519,217	36,934,648	37,639,716	27,053,964	42,251,233	42,339,405
NET OF REVENUES/APPROPRIATIONS - FUND 20.001		2,958,086	0	0	1,586,968	0	0

GENERAL FUND - WORKING CAPITAL AND RESERVE BALANCES

	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Working Capital			
Beginning Balance	18,462,361	16,113,764	16,113,764
Deposits	35,291,119	39,073,475	40,016,363
Expenditures	36,832,020	41,991,553	42,085,605
Capital Expenditures	807,696	259,680	253,800
Ending Balance	16,113,764	12,936,006	13,790,722

FY21-22 Operating Budget	\$36,832,020
3-Months	\$9,208,005
4-Months	\$12,277,340

**FY 2022-23
GENERAL FUND
CAPITAL OUTLAY**

GENERAL FUND CAPITAL OUTLAY					
Account	Location	Description	Proposed	Final	Funding Source
20.001-10.11.000-512.641	Office of District Manager	RAV 4 or comparable small SUV lease	\$ 5,880		Working Capital
	Office of District Manager Total		\$ 5,880	\$ -	
20.001-10.14.600-513.642	Customer Service	Website Upgrade	\$ 45,000	\$ 45,000	Working Capital
		Intranet	\$ 9,600	\$ 9,600	Working Capital
	Customer Service Total		\$ 54,600	\$ 54,600	
20.001-10.16.000-513.642	All District accounts	Email plug Device, supports archiving and easy search.	\$ 15,200	\$ 15,200	Working Capital
	District VoIP phone System	VoIP Server	\$ 50,000	\$ 50,000	Working Capital
	IT Total		\$ 65,200	\$ 65,200	
20.001-50.51.000-539.641	North of 466A	Crossover Utility Vehicle & Trailer	\$ 24,000	\$ 24,000	Working Capital
20.001-50.51.000-539.642	Alhambra Storage Facility	Forklift	\$ 98,000	\$ 98,000	Working Capital
	DPM Total		\$ 122,000	\$ 122,000	
20.001-60.62.000-539.642	BS&A project	Upgrade BS&A and SPA - Special Assessment	\$ 12,000	\$ 12,000	Working Capital
	DPM Total		\$ 12,000	\$ 12,000	
Total General Fund Capital Outlay			\$ 259,680	\$ 253,800	

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.423 VCSA							
ESTIMATED REVENUES							
341.999	MISCELLANEOUS REVENUE	2,869	2,000	2,000	461	2,000	2,000
343.601	WATER FEES - RESIDENTIAL	2,596,276	2,671,875	2,671,875	2,250,342	2,738,000	2,738,000
343.602	WATER FEES - COMMERCIAL	260,743	260,000	260,000	226,367	266,500	266,500
343.603	SEWER FEES - RESIDENTIAL	3,817,957	3,690,000	3,690,000	3,302,565	3,780,000	3,780,000
343.604	SEWER FEES - COMMERCIAL	345,178	568,000	568,000	291,042	367,000	367,000
343.609	RECONNECT FEES	11,115	10,400	10,400	7,638	11,000	11,000
343.610	FIRE PROTECTION WATER	21,378	20,800	20,800	18,237	21,000	21,000
343.611	METERED IRRIGATION WATER	373,889	375,000	375,000	359,468	395,000	395,000
343.613	RETURNED CHECK FEES (\$25)	4,459	3,500	3,500	3,830	4,000	4,000
343.615	OTHER MISC WATER & SEWER	46,422	35,000	35,000	23,851	43,000	43,000
343.616	UTILITY LATE PENALTY FEE	12,419	12,000	12,000	11,560	12,000	12,000
361.101	INT INCOME - CFB	35	0	0	1,110	0	0
361.102	INT INCOME - CASH EQUIV	7,684	10,600	10,600	25,693	4,600	4,600
361.103	INT INCOME - USB	1,664	1,400	1,400	2,765	0	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	12,322	6,200	6,200	(129,428)	0	0
361.307	LTP UNREALIZED GAIN/LOSS	149,597	193,100	193,100	(508,020)	0	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(2,439)	0	0	(25,616)	0	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(5,042)	0	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	187,194	0	0	179,143	0	0
361.409	FLFIT-REALIZED GAIN/LOSS	14,143	7,000	7,000	17,264	0	0
361.410	VANGUARD-REALIZED GAIN/LOSS	1,945	0	0	(11,409)	0	0
364.001	DISPOSITION OF FIXED ASSETS	(2,023)	0	0	0	0	0
365.001	SALES OF SURPLUS MATERIAL & SC	4,161	3,500	3,500	5,304	4,000	4,000
669.901	(ADD)/USE-WORKING CAPITAL	0	1,468,323	3,689,557	0	2,514,764	2,325,462
669.903	(ADD)/USE-GENERAL R&R	0	1,027,500	1,027,500	0	3,000,000	3,000,000
TOTAL ESTIMATED REVENUES		7,861,946	10,366,198	12,587,432	6,052,167	13,162,864	12,973,562
APPROPRIATIONS							
311	MANAGEMENT FEES	323,149	323,546	323,546	269,622	373,761	409,022
312	ENGINEERING SERVICES	453,322	260,000	472,284	243,186	455,000	455,000
313	LEGAL SERVICES	4,659	7,000	7,000	2,328	7,000	7,000
319	OTHER PROFESSIONAL SVCS	31,484	15,414	73,414	6,921	47,951	47,951
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000
322	AUDITING SERVICES	3,788	5,509	5,509	3,030	4,936	4,936
323	TRUSTEE SERVICES	4,579	4,580	4,580	4,579	4,579	4,579
343	SYSTEMS MGMT SUPPORT	42,370	40,924	54,924	38,558	54,803	54,803
349	MISC CONTRACTUAL SVCS	2,018,461	2,077,152	2,118,368	1,770,446	2,160,250	2,160,250
411	TELEPHONE	426	600	600	582	720	720
412	POSTAGE	0	500	500	0	500	500
431	ELECTRICITY	404,293	460,000	460,000	355,542	460,000	460,000
433	WATER & SEWER	1,374	0	0	9	2,000	2,000
442	EQUIPMENT RENTAL	11,513	25,000	25,000	21,338	30,000	30,000
451	CASUALTY & LIABILITY INSUR	20,201	24,780	24,780	14,746	24,780	24,780
462	BUILDING/STRUCTURE MAINT	186,241	250,755	665,268	137,774	764,015	612,515
463	LANDSCAPE MAINT-RECURRING	849	4,000	6,000	1,095	6,000	6,000
464	LANDSCAPE MAINT-NON RECURRING	1,760	1,500	10,240	7,348	3,500	3,500
471	PRINTING & BINDING	1,217	2,000	2,000	1,166	2,000	2,000
491	BANK CHARGES	0	50	50	12	50	50
493	PERMITS & LICENSES	6,025	6,025	6,025	25	11,025	11,025
497	LEGAL ADVERTISING	93	500	500	47	500	500
499	MISC CURRENT CHARGES	10	600	600	0	600	600

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.423 VCSA							
APPROPRIATIONS							
522 OPERATING SUPPLIES		0	0	0	0	2,000	2,000
525 NON CAPITAL HARDWARE/SOFTWARE		1,877	3,000	3,000	1,694	2,000	2,000
526 METER SUPPLIES		74,075	103,641	149,371	105,213	130,000	130,000
529 OPERATING SUPPLIES OTHER		52,063	60,000	88,395	76,124	95,000	95,000
591 DEPRECIATION EXPENSE		1,350,405	0	0	0	0	0
633 INFRASTRUCTURE		921,762	4,672,684	6,009,705	579,447	6,672,873	6,599,810
642 CAPITAL FF&E		62,768	200,000	259,335	226,480	0	0
710 PRINCIPAL		1,610,000	1,675,000	1,675,000	1,675,000	1,740,000	1,740,000
721 INTEREST EXP - SR DEBT		206,701	140,438	140,438	117,032	106,021	106,021
TOTAL APPROPRIATIONS		7,796,465	10,366,198	12,587,432	5,660,344	13,162,864	12,973,562
NET OF REVENUES/APPROPRIATIONS - FUND 20.423							
		65,481	0	0	391,823	0	0

VCSA - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	10,847,812	7,158,255	4,832,793	2,923,416	996,057	981,008
Deposits	6,054,937	5,802,079	6,528,868	9,170,263	10,041,438	10,995,375
Expenditures	4,291,482	4,527,731	4,550,370	4,573,122	4,595,987	4,618,967
Capital Expenditures	5,453,012	3,599,810	3,887,875	6,524,500	5,460,500	4,260,000
Ending Balance	7,158,255	4,832,793	2,923,416	996,057	981,008	3,097,416

Debt Service

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	65,838	65,838	65,838	65,838	65,838	65,838
Deposits	1,815,438	1,846,021	1,845,802	0	0	0
Expenditures	1,815,438	1,846,021	1,845,802	0	0	0
Ending Balance	65,838	65,838	65,838	65,838	65,838	65,838

Note: Final debt service payment 2023-24

RESERVES

General R & R

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	6,296,121	5,268,621	2,268,621	268,621	268,621	268,621
Deposits	0	0	0	0	0	0
Expenditures	1,027,500	3,000,000	2,000,000	0	0	0
Ending Balance	5,268,621	2,268,621	268,621	268,621	268,621	268,621

Capital Projects Reserves

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
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

Total Working Cap/Reserves	13,026,875	7,701,413	3,792,036	1,864,678	1,849,629	3,966,036
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FY21-22 Operating Budget	\$4,291,482
3 Months	\$1,072,871
4 Months	\$1,430,494

**FY2022-23 CAPITAL LIST
VILLAGE CENTER SERVICE AREA FUND
CAPITAL PROJECTS**

Facility / Location	Description	Proposed	Final	Funding Source
VCSA Wastewater Plant				
Headworks	Headworks - Auto Bypass/Odor Control/Coatings/ARV	\$ 250,000	\$ 250,000	Working Capital
Oxidation Ditch	Aerator No. 1 & 2 Gear Boxes - Rehab	153,000	153,000	Working Capital
RAS/WAS System	Replace WAS Pumps (2) and add to SCADA	70,000	-	Working Capital
Chlorine Contact Chamber	Sampling Building - Replacement and Dual Probes CCC Controls	59,063	-	Working Capital
Recallmed Water System	High Service Pump Replacement	-	2,260,000	General R&R/Working Capital
Rehab	Interconnect Rehab (3-Modero, El Camino and NSU)	25,000	25,000	Working Capital
Plant site	Install In-Ground valve for Tower Drain	56,800	56,800	Working Capital
Total 536633		\$ 532,063	\$ 2,744,800	
VCSA Lift Stations & Collection				
Collection System	Manhole Rehab and Replacements	\$ 25,000	\$ 25,000	Working Capital
Collection System	Force Main Relocation - 441 Widening	425,000	-	Working Capital
Lift Stations	Lift Station Rehabs	815,000	450,000	Working Capital
Lift Stations	Lift Station Odor Control System Coating	310,500	310,500	Working Capital
Lift Stations	Lift Station Replace Control Cabinet	50,000	50,000	Working Capital
Lift Stations	Lift Station Pumping Improvement	100,000	100,000	Working Capital
Collection System	Gravity Sewer - Vitrified Clay Pipe (VCP) Lining (4,000 LF)	215,000	-	Working Capital
Collection System	Collection System Repairs (Priority 1)	281,760	281,760	Working Capital
Total 536633		\$ 2,222,260	\$ 1,217,260	
Metering System				
Distribution System	Implementation of AMI Meters	\$ 324,000	\$ -	Working Capital
Total 536633		\$ 324,000	\$ -	
VCSA Water System				
General - Water	Valve Replacement Program	\$ 75,000	\$ 75,000	Working Capital
General - Water	Lightning Protection Implementation	265,000	265,000	Working Capital
General - Water	District 1 Service Line Replacements	550,000	550,000	Working Capital
VCSA-WS-1A	Design WTP No. 1 (Combine Facilities)	1,000,000	1,000,000	General R&R
VCSA-WS-1A	Grounding/Lightning Protection	85,000	85,000	Working Capital
VCSA-WS-3R	Well Upgrade - Combine to Common WTP	150,000	150,000	Working Capital
Total 536633		\$ 2,125,000	\$ 2,125,000	
VCSA General				
General	Variable Frequency Drive Program	\$ 75,000	\$ 75,000	Working Capital
General	Programmable Logic Computer Program	75,000	75,000	Working Capital
SCADA System	SCADA Planning & Upgrade	103,250	103,250	Working Capital
Clarifiers	Clarifier No. 2 & Weir Baffle - Rehab	875,000	-	
SCADA System	VT SCADA Improvement	259,500	259,500	Working Capital
Total 536633		\$ 1,387,750	\$ 512,750	
TOTAL		\$ 6,591,073	\$ 6,599,810	

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.422 LSSA							
ESTIMATED REVENUES							
324.221	IMPACT FEES-COMMERCIAL WATER	18,344	0	0	0	0	0
341.999	MISCELLANEOUS REVENUE	920	10,000	10,000	609	10,000	10,000
343.601	WATER FEES - RESIDENTIAL	4,918,071	5,072,051	5,072,051	4,317,331	5,072,051	5,072,051
343.602	WATER FEES - COMMERCIAL	474,535	426,816	426,816	427,720	426,816	426,816
343.603	SEWER FEES - RESIDENTIAL	5,176,984	5,251,064	5,251,064	4,472,757	5,251,064	5,251,064
343.604	SEWER FEES - COMMERCIAL	593,453	582,654	582,654	512,449	582,654	582,654
343.607	METER IMPACT FEES	0	3,000	3,000	0	3,000	3,000
343.609	RECONNECT FEES	7,742	7,000	7,000	6,435	7,000	7,000
343.610	FIRE PROTECTION WATER	36,929	36,000	36,000	32,888	36,000	36,000
343.611	METERED IRRIGATION WATER	572,669	595,235	595,235	471,137	595,235	595,235
343.612	METERED CONSTRUCTION WATER	0	1,500	1,500	0	1,500	1,500
343.613	RETURNED CHECK FEES (\$25)	5,042	3,000	3,000	5,409	3,000	3,000
343.615	OTHER MISC WATER & SEWER	51,241	50,000	50,000	26,213	50,000	50,000
343.616	UTILITY LATE PENALTY FEE	15,871	12,000	12,000	18,470	16,000	16,000
361.101	INT INCOME - CFB	36	0	0	1,142	0	0
361.102	INT INCOME - CASH EQUIV	13,390	18,500	18,500	47,219	0	0
361.103	INT INCOME - USB	3,892	3,800	3,800	5,972	0	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	10,831	5,500	5,500	(113,755)	0	0
361.307	LTP UNREALIZED GAIN/LOSS	185,876	234,300	234,300	(663,571)	0	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(1,867)	0	0	(19,607)	0	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(8,963)	0	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	229,382	0	0	228,275	0	0
361.409	FLFIT-REALIZED GAIN/LOSS	10,825	5,400	5,400	13,214	0	0
361.410	VANGUARD-REALIZED GAIN/LOSS	3,457	0	0	(20,283)	0	0
365.001	SALES OF SURPLUS MATERIAL & SC	5,707	6,000	6,000	7,283	6,000	6,000
669.901	(ADD)/USE-WORKING CAPITAL	0	(702,666)	514,134	0	3,428,369	2,971,333
TOTAL ESTIMATED REVENUES		12,324,367	11,621,154	12,837,954	9,777,307	15,488,689	15,031,653
APPROPRIATIONS							
311	MANAGEMENT FEES	401,670	401,781	401,781	334,819	464,580	491,544
312	ENGINEERING SERVICES	306,468	247,000	361,766	301,436	497,000	497,000
313	LEGAL SERVICES	8,674	5,000	5,000	17,340	108,000	108,000
319	OTHER PROFESSIONAL SVCS	35,696	19,256	80,256	8,464	43,933	43,933
321	ACCOUNTING SERVICES	1,000	1,000	1,000	1,000	1,000	1,000
322	AUDITING SERVICES	5,494	6,248	6,248	3,585	5,533	5,533
323	TRUSTEE SERVICES	8,620	8,620	8,620	8,620	8,620	8,620
343	SYSTEMS MGMT SUPPORT	59,322	56,830	56,830	52,311	76,692	76,692
349	MISC CONTRACTUAL SVCS	2,014,617	2,073,163	2,114,379	1,767,122	2,156,100	2,156,100
411	TELEPHONE	432	600	600	576	720	720
412	POSTAGE	0	500	500	0	100	100
431	ELECTRICITY	482,006	550,000	550,000	425,864	550,000	550,000
433	WATER & SEWER	25	0	0	147	500	500
442	EQUIPMENT RENTAL	1,800	20,000	20,000	9,150	20,000	20,000
451	CASUALTY & LIABILITY INSUR	39,941	52,345	52,345	30,840	52,345	52,345
462	BUILDING/STRUCTURE MAINT	217,726	456,493	498,627	118,152	557,640	557,640
463	LANDSCAPE MAINT-RECURRING	4,958	6,200	6,200	1,117	6,200	6,200
464	LANDSCAPE MAINT-NON RECURRING	0	1,500	1,500	1,000	1,500	1,500
471	PRINTING & BINDING	1,555	2,000	2,000	1,421	2,000	2,000
493	PERMITS & LICENSES	6,025	8,925	8,925	25	8,925	8,925
497	LEGAL ADVERTISING	0	500	500	0	500	500
499	MISC CURRENT CHARGES	0	800	800	0	800	800

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.422 LSSA							
APPROPRIATIONS							
522 OPERATING SUPPLIES		0	0	0	0	2,000	2,000
524 NON CAPITAL FF&E		11,070	0	17,230	17,230	0	0
525 NON CAPITAL HARDWARE/SOFTWARE		10,303	3,000	3,000	1,694	3,179	3,179
526 METER SUPPLIES		93,763	119,521	156,652	139,782	150,000	150,000
529 OPERATING SUPPLIES OTHER		76,927	100,000	133,677	104,291	130,000	130,000
591 DEPRECIATION EXPENSE		1,675,307	0	0	0	0	0
622 BUILDINGS		95,198	50,500	185,559	91,458	430,000	430,000
633 INFRASTRUCTURE		368,300	2,326,376	2,982,452	485,934	4,056,750	3,572,750
642 CAPITAL FF&E		10,791	0	78,511	47,874	0	0
710 PRINCIPAL		2,390,000	2,490,000	2,490,000	2,490,000	2,595,000	2,595,000
721 INTEREST EXP - SR DEBT		2,716,480	2,612,996	2,612,996	2,177,497	2,559,072	2,559,072
911 TRANS TO GENERAL R&R		0	0	0	0	1,000,000	1,000,000
TOTAL APPROPRIATIONS		11,044,168	11,621,154	12,837,954	8,638,749	15,488,689	15,031,653
NET OF REVENUES/APPROPRIATIONS - FUND 20.422							
		1,280,199	0	0	1,138,558	0	0

LSSA - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	15,921,736	15,407,602	12,436,269	7,881,814	4,491,271	3,562,865
Deposits	7,220,824	6,906,248	7,482,874	7,798,272	8,135,137	8,469,602
Expenditures	4,480,087	4,874,831	4,923,579	4,972,815	5,022,543	5,072,769
Capital Expenditures	3,254,871	4,002,750	6,113,750	5,216,000	3,041,000	2,050,000
Transfer to Reserve	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Ending Balance	15,407,602	12,436,269	7,881,814	4,491,271	3,562,865	3,909,698

Debt Service

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	134,491	134,491	134,491	134,491	134,491	134,491
Deposits	5,102,996	5,154,072	5,149,042	5,149,441	5,136,269	5,133,589
Expenditures	5,102,996	5,154,072	5,149,042	5,149,441	5,136,269	5,133,589
Ending Balance	134,491	134,491	134,491	134,491	134,491	134,491

RESERVES

General R & R Reserve

	2021-22 Amended	2022-23	2023-24	2024-25	2025-26	2026-27
Beginning Balance	7,225,260	7,225,260	8,225,260	9,225,260	10,225,260	11,225,260
Deposits	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures	0	0	0	0	0	0
Ending Balance	7,225,260	8,225,260	9,225,260	10,225,260	11,225,260	12,225,260

FY21-22 Operating Budget	\$4,480,087
3 Months	\$1,120,022
4 Months	\$1,493,362

**FY2022-23 CAPITAL LIST
LITTLE SUMTER SERVICE AREA FUND
CAPITAL PROJECTS**

Account	Facility/Location	Description	Proposed	Final	Funding Source
LSSA Wastewater Plant					
20.422-10.00.000-536.622	BFP Building	Roof Replacement & Hard Pipes Flushing	\$430,000	\$430,000	Working Capital
	Total 536622		\$430,000	\$430,000	
LSSA Lift Stations & Collection					
20.422-10.00.000-536.633	Gear Box Replacement	OD NO. 2 ANOXIC MIXER GEAR BOX REPLACEMENT	\$50,000	\$50,000	Working Capital
20.422-10.00.000-536.633	Clarifiers	CLARIFIER (3) - GEAR BOXES REBUILDS	\$150,000	\$150,000	Working Capital
20.422-10.00.000-536.633	Blowers	BLOWERS (3) - REPLACEMENT AND BUILDING REMOVAL	\$125,000	\$125,000	Working Capital
20.422-10.00.000-536.633	Rehab	INTERCONNECT REHAB (MODERO, EL CAMINO, BOB EVANS-MA	\$50,000	\$50,000	Working Capital
20.422-10.00.000-536.633	Replacement	EST - REPLACE RISER PIPE AND FLAPPER VALVE	\$150,000	\$150,000	Working Capital
20.422-10.00.000-536.633	Replacement	HSP #3 REPLACE SOFT START WITH VFD	\$55,000	\$55,000	Working Capital
20.422-10.00.000-536.633	Replacement	CHLORINE EQUIPMENT REPLACEMENT AND GAS AUTO SHUT O	\$40,000	\$40,000	Working Capital
20.422-10.00.000-536.633	Generator Addition	GENERATOR - STEPS & PLATFORM ADDITION	\$40,000	\$0	Working Capital
20.422-10.00.000-536.633	Equip. Replacement	CHLORINE EQUIPT REPLACEMENT AND GAS AUTO SHUT OFF VA	\$40,000	\$40,000	Working Capital
	Total 536633		\$700,000	\$660,000	
LSSA Water System					
20.422-10.00.000-536.633	Lift Stations	Lift Station Rehabs, 4 Station Improvements	\$570,000	\$570,000	Working Capital
	Total 536633		\$570,000	\$570,000	
LSSA General					
20.422-10.00.000-536.633	Water System	Valve Replacement Program	\$75,000	\$75,000	Working Capital
20.422-10.00.000-536.633	Reclaimed Water System	HSP PUMPING IMPROVEMENTS	\$1,030,000	\$1,030,000	Working Capital
20.422-10.00.000-536.633	Elevated Storage Tank	Grounding/Lightning Protection	\$345,000	\$345,000	Working Capital
	Total 536633		\$1,450,000	\$1,450,000	
LSSA General					
20.422-10.00.000-536.633	General	Variable Frequency Drive Program	\$75,000	\$75,000	Working Capital
20.422-10.00.000-536.633	General	Programmable Logic Computer Program	\$75,000	\$75,000	Working Capital
20.422-10.00.000-536.633	RIBS	RIBS - SC RIBS IMPROVEMENT	\$130,000	\$130,000	Working Capital
20.422-10.00.000-536.633	AMI	AMI IMPLEMENTATION	\$444,000	\$0	Working Capital
20.422-10.00.000-536.633	SCADA System	SCADA MASTER PLAN IMPROVEMENTS	\$103,250	\$103,250	Working Capital
20.422-10.00.000-536.633	Headworks	Headworks Improvmentes	\$250,000	\$250,000	Working Capital
20.422-10.00.000-536.633	SCADA System	VT SCADA	\$259,500	\$259,500	Working Capital
	Total 536633		\$1,336,750	\$892,750	
		TOTAL	\$4,486,750	\$4,002,750	

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.124 SRF FIRE SAFETY							
ESTIMATED REVENUES							
325.212	FIRE ASSES - LAKE RESIDENTIAL	1,090,339	1,085,563	1,085,563	1,111,123	1,236,263	1,086,263
331.201	CERT HOMELAND SECURITY 2010-SS	1,271,770	1,872,094	1,872,094	1,130,851	1,810,073	1,810,073
334.901	ST FEMA CLAIM REIM	15,857	0	0	130,706	0	0
335.211	FIREFIGHTER SUPPLEMENTAL COMP	45,363	40,000	40,000	23,351	40,000	40,000
338.033	SAFETY FEES FROM RAD (CURRENT)	1,090,192	1,090,388	1,090,388	908,481	1,090,388	1,090,388
338.034	SAFETY FEES FROM SLAD (CURRENT)	1,828,742	1,819,647	1,819,647	1,522,803	1,819,647	1,819,647
338.035	SAFETY FEES FROM SLAD (FUTURE)	360,162	484,802	484,802	451,725	564,363	564,363
338.105	SUMTER CO FIRE SERVICES	17,480,648	16,137,096	16,137,096	13,447,580	17,582,980	17,582,980
339.201	FIRE PROTECT-FRUITLAND PARK	347,628	347,630	347,630	305,306	366,366	366,366
341.908	ELECTRIC REIMBURSEMENT	3,967	0	0	8,343	0	0
341.917	INSURANCE REIMBURSEMENT	12,909	0	0	8,979	0	0
341.999	MISCELLANEOUS REVENUE	77,168	43,925	43,925	52,231	43,925	43,925
342.401	CPR CLASS FEES	3,060	2,000	2,000	5,340	2,000	2,000
342.602	VPSD TRANSPORT REVENUE	0	0	0	0	5,282,200	5,282,200
342.905	TUITION REIMBURSEMENT	2,503	0	0	75	0	0
361.101	INT INCOME - CFB	26	0	0	1,913	0	0
361.102	INT INCOME - CASH EQUIV	10,684	10,000	10,000	48,244	8,400	8,400
361.306	FLGIT-UNREALIZED GAIN/LOSS	2,914	0	0	(30,609)	0	0
361.307	LTP UNREALIZED GAIN/LOSS	109,988	0	0	(437,410)	0	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(655)	0	0	(6,880)	0	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(8,403)	0	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	131,700	0	0	142,439	0	0
361.409	FLFIT-REALIZED GAIN/LOSS	3,799	0	0	4,637	0	0
361.410	VANGUARD-REALIZED GAIN/LOSS	3,241	0	0	(19,016)	0	0
364.001	DISPOSITION OF FIXED ASSETS	0	5,000	5,000	0	0	0
366.005	DONATION - EE APPRECIATION	4,820	0	0	8,255	0	0
669.901	(ADD)/USE-WORKING CAPITAL	0	(791,628)	3,786,259	0	(3,319,673)	(3,669,339)
23,888,422	TOTAL ESTIMATED REVENUES	22,146,517	26,724,404	18,818,467	26,526,932	26,027,266	
APPROPRIATIONS							
121	REGULAR SALARY & WAGES	8,679,202	9,176,195	9,176,195	7,749,732	10,453,762	10,346,072
141	OVERTIME	1,547,049	963,614	963,614	1,196,320	1,020,845	999,278
152	SPECIAL PAY - CELL PHONES	14,694	14,382	14,382	12,513	17,280	0
211	SOCIAL SECURITY TAXES	597,104	629,562	629,562	522,928	712,510	703,418
212	MEDICARE TAXES	139,649	147,221	147,221	122,364	166,627	164,508
221	RETIREMENT CONTR-EMPLOYER	1,561,167	1,673,230	1,673,230	1,471,885	2,056,866	2,033,600
222	RETIREMENT CONTR-EMPLOYER MATCH	219,013	304,251	304,251	189,465	334,608	340,375
231	HEALTH & LIFE INSURANCE	2,049,982	2,825,726	2,825,726	2,087,218	3,397,639	3,117,412
235	FF CANCER BENEFIT	9,117	12,024	12,024	7,840	14,823	28,390
241	WORKER'S COMPENSATION	225,274	567,415	567,415	309,029	615,667	613,401
251	UNEMPLOYMENT COMPENSATION	1,039	0	0	97	9,799	0
311	MANAGEMENT FEES	389,834	389,834	389,834	324,862	428,817	634,098
312	ENGINEERING SERVICES	2,880	10,000	10,000	4,260	12,000	12,000
313	LEGAL SERVICES	9,051	25,000	25,000	12,894	40,000	40,000
314	TAX COLLECTOR FEES	5,154	20,500	20,500	20,787	25,169	22,169
319	OTHER PROFESSIONAL SVCS	65,116	101,500	101,500	70,504	142,895	141,795
322	AUDITING SERVICES	10,517	11,569	11,569	10,041	10,545	10,545
341	JANITORIAL SVCS	0	11,585	0	0	0	0
342	HEALTH SERVICES	107,980	136,134	136,134	6,651	152,480	143,370
343	SYSTEMS MGMT SUPPORT	242,707	304,350	373,287	225,171	374,925	351,750
344	PAYROLL SERVICES	19,445	22,531	22,531	18,382	25,355	24,560

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.124 SRF FIRE SAFETY							
APPROPRIATIONS							
349	MISC CONTRACTUAL SVCS	66,691	95,198	117,908	22,411	340,691	340,691
401	TRAVEL & PER DIEM	(28)	60,979	35,529	9,830	52,485	52,485
411	TELEPHONE	59,925	73,512	73,512	48,570	76,424	90,029
412	POSTAGE	440	1,625	1,625	401	1,705	1,705
413	CABLE	2,548	3,648	3,648	2,114	2,850	2,680
431	ELECTRICITY	115,381	122,930	124,430	93,176	135,081	123,651
432	NATURAL GAS	11,781	13,420	13,920	11,015	14,635	14,635
433	WATER & SEWER	25,304	27,956	29,456	17,887	33,089	30,974
434	IRRIGATION WATER	12,401	18,723	18,723	11,611	20,477	19,387
436	SOLID WASTE	13,284	13,976	15,476	11,652	19,687	18,267
441	OFFICE LEASES	266,906	323,273	323,273	272,695	476,537	335,606
442	EQUIPMENT RENTAL	53,301	55,121	55,121	45,753	56,540	56,540
443	VEHICLE RENTAL	28,953	48,889	48,889	33,636	47,880	47,880
451	CASUALTY & LIABILITY INSUR	211,633	225,423	225,423	114,444	314,236	314,236
461	EQUIPMENT MAINTENANCE	44,871	118,729	118,427	61,151	141,340	135,402
462	BUILDING/STRUCTURE MAINT	190,576	144,820	236,168	177,576	170,945	170,945
463	LANDSCAPE MAINT-RECURRING	54,394	62,341	66,341	49,607	82,195	77,620
464	LANDSCAPE MAINT-NON RECURRING	10,206	36,815	37,665	24,244	24,350	23,850
465	VEHICLE REPAIR & MAINT	15,003	18,158	22,658	27,851	27,650	23,600
468	IRRIGATION REPAIR	2,600	5,700	5,700	1,125	15,175	14,150
469	OTHER MAINTENANCE	5,631	26,006	28,506	12,632	28,725	28,725
491	BANK CHARGES	0	500	500	0	30,500	30,500
493	PERMITS & LICENSES	4,793	23,165	23,165	4,660	27,015	26,815
497	LEGAL ADVERTISING	0	0	1,782	1,782	4,000	4,000
511	OFFICE SUPPLIES	27,011	33,001	32,501	8,708	46,200	44,700
521	GASOLINE/DIESEL	125,009	134,900	134,900	127,703	331,958	367,783
522	OPERATING SUPPLIES	487,370	666,650	672,376	143,198	944,237	860,321
524	NON CAPITAL FF&E	110,512	666,614	647,091	148,737	526,735	526,735
525	NON CAPITAL HARDWARE/SOFTWARE	41,024	225,080	303,280	101,141	110,260	110,260
529	OPERATING SUPPLIES OTHER	44,154	51,060	52,060	29,627	69,980	65,855
541	BOOKS & PUBLICATIONS	12,149	19,517	19,517	2,359	24,240	24,000
542	TRAINING & EDUCATION	101,100	169,250	155,700	121,675	182,273	182,273
543	PROFESSIONAL DUES	1,600	4,440	4,440	2,241	4,530	4,530
545	TUITION ASSISTANCE	0	0	0	0	25,000	25,000
611	LAND	0	0	0	209,400	0	0
622	BUILDINGS	236,576	0	185,560	0	0	0
623	LEASEHOLD IMPROVEMENTS	54,932	550,000	631,754	0	900,000	900,000
633	INFRASTRUCTURE	0	0	114,937	0	0	0
641	VEHICLES	1,090,020	750,000	3,722,691	419,322	947,390	947,390
642	CAPITAL FF&E	308,540	82,000	1,015,777	596,539	257,305	257,305
911	TRANS TO GENERAL R&R	900,000	0	0	0	0	0
TOTAL APPROPRIATIONS		20,632,565	22,146,517	26,724,404	17,329,416	26,526,932	26,027,266
NET OF REVENUES/APPROPRIATIONS - FUND 20.124							
		3,255,857	0	0	1,489,051	0	0

SAFETY - WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Beginning Balance	12,527,572	8,741,313	8,741,313
Deposits	22,938,145	29,846,605	29,696,605
Expenditures	21,053,685	24,422,237	23,922,571
Capital Expenditures	5,670,719	2,104,695	2,104,695
Ending Balance	8,741,313	12,060,986	12,410,652

RESERVES

RESERVES (General/Vehicle)	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Beginning Balance	3,236,062	3,236,062	3,236,062
Deposits	0	0	0
Expenditures	0	0	0
Ending Balance	3,236,062	3,236,062	3,236,062

FY21-22 Operating Budget	\$21,053,685
3 Months	\$5,263,421
4 Months	\$7,017,895

**FY 2022-23
SAFETY
CAPITAL PROJECTS**

Account	Location	Description	Proposed	Final	Funding Source
20.124-90.95.051-522.623	Station #51	Station Renovation	\$ 900,000	\$ 900,000	Working Capital
		Total - 522623	\$ 900,000	\$ 900,000	
20.124-90.95.049-522.641	Station #49	New Fire Engine	\$ 700,000	\$ 700,000	Working Capital
20.124-90.98.000-526.641	VPD	Ambulance	\$ 247,390	\$ 247,390	Working Capital
		Total - 522641	\$ 947,390	\$ 947,390	
20.124-90.95.049-522.642	Station #49	Lifepack15 Tool (Advanced life support care)	\$ 44,000	\$ 44,000	Working Capital
20.124-90.95.049-522.642	Station #49	Holmatro Tool (Standardized Extrication Equipment)	\$ 40,000	\$ 40,000	Working Capital
20.124-90.98.000-526.642	VPD	Lifepack15	\$ 65,600	\$ 65,600	Working Capital
20.124-90.98.000-526.642	VPD	Ambulance's Equipment (stretcher, Stair-pro, etc)	\$ 107,705	\$ 107,705	Working Capital
		Total - 522642	\$ 257,305	\$ 257,305	
		Total Safety Capital Projects	\$ 2,104,695	\$ 2,104,695	

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.123 ROAD MAINTENANCE							
ESTIMATED REVENUES							
325.214	CAM & ROAD MAINTENANCE ASSESSM	36,605	36,606	36,606	36,605	36,606	36,606
361.101	INT INCOME - CFB	2	0	0	83	0	0
361.102	INT INCOME - CASH EQUIV	655	0	0	2,247	0	0
361.306	FLGIT-UNREALIZED GAIN/LOSS	283	200	200	(2,977)	0	0
361.307	LTP UNREALIZED GAIN/LOSS	7,760	9,500	9,500	(29,040)	0	0
361.309	FLFIT-UNREALIZED GAIN/LOSS	(68)	0	0	(716)	0	0
361.310	VANGUARD-UNREALIZED GAIN/LOSS	(560)	0	0	0	0	0
361.407	LTP REALIZED GAIN/LOSS	9,408	0	0	9,817	0	0
361.409	FLFIT-REALIZED GAIN/LOSS	395	200	200	482	0	0
361.410	VANGUARD-REALIZED GAIN/LOSS	216	0	0	(1,268)	0	0
381.005	TRANSFER IN - SPECIAL REVENUE	66,202	66,202	66,202	55,170	66,202	66,202
669.901	(ADD)/USE-WORKING CAPITAL	0	16,488	16,488	0	5,269	87,061
TOTAL ESTIMATED REVENUES		120,898	129,196	129,196	70,403	108,077	189,869
APPROPRIATIONS							
311	MANAGEMENT FEES	7,428	7,428	7,428	6,190	7,428	10,065
319	OTHER PROFESSIONAL SVCS	282	268	468	219	649	649
462	BUILDING/STRUCTURE MAINT	0	10,000	10,000	0	0	64,155
469	OTHER MAINTENANCE	0	11,500	11,300	0	0	15,000
911	TRANS TO GENERAL R&R	100,000	100,000	100,000	83,334	100,000	100,000
TOTAL APPROPRIATIONS		107,710	129,196	129,196	89,743	108,077	189,869
NET OF REVENUES/APPROPRIATIONS - FUND 20.123		13,188	0	0	(19,340)	0	0

ROAD MAINTENANCE
Assessment Allocation Worksheet
For Year Ending September 30, 2023

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
Linens	T	Target Project	25,099	Retail	\$ 2,233.81
TJ Max	T	Target Project	31,574	Retail	\$ 2,810.09
Pier 1	T	Target Project	9,548	Retail	\$ 849.77
Petco	T	Target Project	15,329	Retail	\$ 1,364.28
Circuit City	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 Road:			1,155,137		\$ 102,807.20

**ROAD MAINTENANCE
WORKING CAPITAL AND RESERVE BALANCES**

WORKING CAPITAL	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Beginning Balance	598,931	582,443	582,443
Deposits	112,708	102,808	102,808
Expenditures	29,196	8,077	89,869
Transfer to General R&R	100,000	100,000	100,000
Ending Balance	582,443	577,174	495,382

RESERVES

General R & R	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Beginning Balance	326,450	426,450	426,450
Deposits	100,000	100,000	100,000
Expenditures	0	0	0
Ending Balance	426,450	526,450	526,450

FY21-22 Operating Budget	\$29,196
3 Months	\$7,299
4 Months	\$9,732

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.122 ROLLING ACRES							
ESTIMATED REVENUES							
325.214 CAM & ROAD MAINTENANCE ASSESSM		107,669	107,669	107,669	107,669	107,669	107,669
341.999 MISCELLANEOUS REVENUE		2	0	0	25	0	0
361.101 INT INCOME - CFB		1	0	0	61	0	0
361.102 INT INCOME - CASH EQUIV		373	0	0	1,286	0	0
361.307 LTP UNREALIZED GAIN/LOSS		2,974	4,100	4,100	(10,575)	0	0
361.407 LTP REALIZED GAIN/LOSS		3,863	0	0	3,373	0	0
669.901 (ADD)/USE-WORKING CAPITAL		0	(12,580)	(12,580)	0	(15,605)	(15,547)
TOTAL ESTIMATED REVENUES		114,882	99,189	99,189	101,839	92,064	92,122
APPROPRIATIONS							
311 MANAGEMENT FEES		15,259	15,259	15,259	12,717	15,259	15,259
319 OTHER PROFESSIONAL SVCS		103	110	210	80	349	349
411 TELEPHONE		268	550	550	0	0	0
431 ELECTRICITY		558	668	668	474	588	646
434 IRRIGATION WATER		4,397	4,723	4,723	1,812	4,723	4,723
462 BUILDING/STRUCTURE MAINT		0	5,250	5,250	0	5,028	5,028
463 LANDSCAPE MAINT-RECURRING		3,112	34,342	34,342	21,511	29,887	29,887
464 LANDSCAPE MAINT-NON RECURRING		0	2,200	2,200	77	3,200	3,200
467 GATE MAINTENANCE		2,008	3,950	3,950	1,961	4,024	4,024
468 IRRIGATION REPAIR		249	1,200	1,200	0	1,569	1,569
469 OTHER MAINTENANCE		11,121	3,500	3,400	0	0	0
916 TRANS TO ROAD MAINT FUND		27,437	27,437	27,437	22,865	27,437	27,437
TOTAL APPROPRIATIONS		64,512	99,189	99,189	61,497	92,064	92,122
NET OF REVENUES/APPROPRIATIONS - FUND 20.122		50,370	0	0	40,342	0	0

ROLLING ACRES
Assessment Allocation Worksheet
For Year Ending September 30, 2023

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) Pier 1	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

ROLLING ACRES
WORKING CAPITAL AND RESERVE BALANCES

	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
WORKING CAPITAL			
Beginning Balance	277,551	290,131	290,131
Deposits	111,769	107,669	107,669
Expenditures	99,189	92,066	92,122
Ending Balance	290,131	305,734	305,678

RESERVES

	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
General R & R			
Beginning Balance	80,000	80,000	80,000
Deposits	0	0	0
Expenditures	0	0	0
Ending Balance	80,000	80,000	80,000

FY21-22 Operating Budget	\$99,189
3 Months	\$24,797
4 Months	\$33,063

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.121 VOSS							
ESTIMATED REVENUES							
325.214 CAM & ROAD MAINTENANCE ASSESSM							
341.999 MISCELLANEOUS REVENUE		1,299,311	1,299,311	1,299,311	1,299,311	1,538,765	1,538,765
361.101 INT INCOME - CFB		5,488	3,500	3,500	1,166	3,500	3,500
361.102 INT INCOME - CASH EQUIV		1	0	0	94	0	0
361.306 FLGIT-UNREALIZED GAIN/LOSS		1,621	2,400	2,400	2,146	0	0
361.307 LTP UNREALIZED GAIN/LOSS		532	300	300	(5,576)	0	0
361.309 FLFIT-UNREALIZED GAIN/LOSS		26,448	33,900	33,900	(86,431)	0	0
361.310 VANGUARD-UNREALIZED GAIN/LOSS		(135)	0	0	(1,421)	0	0
361.407 LTP REALIZED GAIN/LOSS		(1,120)	0	0	0	0	0
361.409 FLFIT-REALIZED GAIN/LOSS		32,935	0	0	31,774	0	0
361.410 VANGUARD-REALIZED GAIN/LOSS		784	400	400	958	0	0
362.003 GROUND LEASE (T)		432	0	0	(2,535)	0	0
362.019 RENTS & LEASES/T-L		1,161	1,184	1,184	1,219	1,280	1,280
362.022 RENTS & LEASES/NT-L		13,100	11,000	11,000	5,075	15,275	15,275
669.901 (ADD)/USE-WORKING CAPITAL		3,962	4,383	4,383	0	0	0
TOTAL ESTIMATED REVENUES		1,384,520	2,116,569	2,132,202	1,245,780	377,074	332,555
APPROPRIATIONS							
311 MANAGEMENT FEES		158,599	158,599	158,599	132,167	158,599	158,599
312 ENGINEERING SERVICES		8,495	1,000	2,483	1,483	13,500	13,500
319 OTHER PROFESSIONAL SVCS		1,581	3,954	3,954	1,169	4,982	4,982
341 JANITORIAL SVCS		70,438	88,592	88,592	68,518	87,300	87,300
343 SYSTEMS MGMT SUPPORT		64,914	105,067	105,067	52,116	106,911	106,911
431 ELECTRICITY		88,734	121,938	121,938	67,263	93,700	102,905
432 NATURAL GAS		605	651	651	517	700	1,131
433 WATER & SEWER		2,598	5,265	5,265	2,619	2,894	2,894
434 IRRIGATION WATER		28,005	39,167	39,167	30,831	32,507	32,507
444 STORAGE UNIT RENTAL		2,101	3,300	3,300	1,881	2,884	2,884
451 EQUIPMENT MAINTENANCE		0	500	500	0	0	0
462 BUILDING/STRUCTURE MAINT		293,131	155,154	213,671	104,030	516,606	462,451
463 LANDSCAPE MAINT-RECURRING		307,054	310,311	310,311	252,074	322,443	322,443
464 LANDSCAPE MAINT-NON RECURRING		86,087	105,000	105,000	94,998	75,000	75,000
468 IRRIGATION REPAIR		4,286	10,622	10,622	4,880	10,622	10,622
469 OTHER MAINTENANCE		243,594	245,305	245,305	175,242	380,107	380,107
499 MISC CURRENT CHARGES		12,611	19,500	19,500	16,000	26,000	26,000
522 OPERATING SUPPLIES		1,220	5,000	5,000	1,512	4,525	4,525
524 NON CAPITAL FF&E		2,806	5,000	5,000	1,307	57,849	57,849
633 INFRASTRUCTURE		260,783	693,879	649,512	309,937	0	0
916 TRANS TO ROAD MAINT FUND		38,765	38,765	38,765	32,305	38,765	38,765
TOTAL APPROPRIATIONS		1,676,407	2,116,569	2,132,202	1,350,849	1,935,894	1,891,375
NET OF REVENUES/APPROPRIATIONS - FUND 20.121		(291,887)	0	0	(105,069)	0	0

VOSS
Combined Assessment Allocation Worksheet
For Year Ending September 30, 2023

Description	Ownership	Bldg Sq Ft	% Sq FT	Common Area Maintenance Annual Assessment	Road Maintenance Assessment	FY 22-23 Total Assessment
				\$3.879167	\$0.089000	\$3.968167
1) Citrus Exchange	VOC	43,013	11.12%	\$ 166,854.61	\$ 3,828.16	\$ 170,682.77
2) El Mercado	VOC	15,360	3.97%	\$ 59,584.01	\$ 1,367.04	\$ 60,951.05
3) Shoppes of Spanish Springs	VOC	13,806	3.57%	\$ 53,555.78	\$ 1,228.73	\$ 54,784.51
4) Spanish Springs Station	VOC	1,626	0.42%	\$ 6,307.53	\$ 144.71	\$ 6,452.24
5) H G Seymour	VOC	18,035	4.66%	\$ 69,960.78	\$ 1,605.12	\$ 71,565.90
6) El Rialto	VOC - Theatre	28,125	7.27%	\$ 109,101.57	\$ 2,503.13	\$ 111,604.70
7) La Salle - Seely Bldg	VOC	9,295	2.40%	\$ 36,056.86	\$ 827.26	\$ 36,884.12
8) Van Patten Bldg	VOC	67,649	17.49%	\$ 262,421.77	\$ 6,020.76	\$ 268,442.53
9) Sharon L. Morse Performing Arts Center	VOC	48,957	12.66%	\$ 189,912.38	\$ 4,357.17	\$ 194,269.55
Subtotal - Villages Operating Co.		245,866	63.56%	\$ 953,755.29	\$ 21,882.08	\$ 975,637.37
10) La Reina Bldg	VOC	79,458	20.55%	\$ 308,230.85	\$ 7,071.76	\$ 315,302.61
11) La Reina Chiller Bldg	VOC	1,275	0.33%	\$ 4,945.94	\$ -	\$ 4,945.94
Total - Villages Family Co.		80,733	20.88%	\$ 313,176.79	\$ 7,071.76	\$ 320,248.55
12) Towne Place Suites Marriott	JHM	17,296	4.47%	\$ 67,094.07	\$ 6,157.20	\$ 73,251.27
		69,182				
13) PB Smythe Bldg	VOC	40,621	10.51%	\$ 157,575.64	\$ 3,615.27	\$ 161,190.91
14) Citrus Parking Building	VLS	1,735	0.45%	\$ 6,730.35	\$ -	\$ 6,730.35
15) Citizen's First Bank Drive-Thru	CFB	430	0.11%	\$ 1,668.04	\$ 38.27	\$ 1,706.31
TOTALS	CAM	386,681	100%	\$ 1,500,000.18	\$ 38,764.58	\$ 1,538,764.76
	ROAD	435,557				

VOSS - WORKING CAPITAL AND RESERVES BALANCES

	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
WORKING CAPITAL			
Beginning Balance	1,573,836	798,012	798,012
Deposits	1,356,378	1,558,820	1,558,820
Expenditures	1,333,323	1,860,894	1,816,375
Plant Replacements Non-Recurring	105,000	75,000	75,000
Capital Expenditures	693,879	0	0
Ending Balance	798,012	420,938	465,457

RESERVES

	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
General R & R			
Beginning Balance	206,627	206,627	206,627
Deposits	0	0	0
Expenditures	0	0	0
Ending Balance	206,627	206,627	206,627

TOTAL COMBINED	1,004,639	627,565	672,084
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FY21-22 Operating Budget	\$1,438,323
3 Months	\$359,581
4 Months	\$479,441

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.125 COMMUNITY STANDARDS FUND							
ESTIMATED REVENUES							
338.056 CS FEES FROM RAD		109,648	52,152	52,152	43,460	66,015	66,015
338.058 COMM STD FEE FR D1		41,593	32,250	32,250	26,874	39,425	39,425
338.059 COMM STD FEE FR D2		44,830	39,731	39,731	33,109	41,893	41,893
338.060 COMM STD FEE FR D3		37,691	33,691	33,691	28,075	38,884	38,884
338.061 COMM STD FEE FR D4		70,148	57,687	57,687	48,073	73,951	73,951
338.062 COMM STD FEE FR D5		69,576	63,900	63,900	53,250	61,885	61,885
338.063 COMM STD FEE FR D6		61,201	80,745	80,745	67,287	95,062	95,062
338.064 COMM STD FEE FR D7		36,367	32,688	32,688	27,240	43,866	43,866
338.065 COMM STD FEE FR D8		72,147	69,941	69,941	58,285	64,458	64,458
338.066 COMM STD FEE FR D9		59,678	56,320	56,320	46,934	49,496	49,496
338.067 COMM STD FEE FR D10		92,610	86,794	86,794	72,328	100,883	100,883
338.111 COMM STD FEE FR D11		0	0	0	0	41,455	41,455
338.112 COMM STD FEE FR D12		0	254,843	254,843	212,369	220,650	220,650
341.303 COMM STAND FEES FROM DEVELOPER		58,401	93,216	93,216	77,681	211,113	211,113
341.999 MISCELLANEOUS REVENUE		148	0	0	248	0	0
354.001 DEED COMPLIANCE FINES		80,725	95,000	95,000	174,138	95,000	95,000
361.101 INT INCOME - CFB		1	0	0	32	0	0
361.102 INT INCOME - CASH EQUIV		571	1,500	1,500	1,362	0	0
361.307 LTP UNREALIZED GAIN/LOSS		6,535	0	0	(23,931)	0	0
361.310 VANGUARD-UNREALIZED GAIN/LOSS		(560)	0	0	0	0	0
361.407 LTP REALIZED GAIN/LOSS		7,900	0	0	8,283	0	0
361.410 VANGUARD-REALIZED GAIN/LOSS		216	0	0	(1,268)	0	0
669.901 (ADD)/USE-WORKING CAPITAL		0	100,000	100,000	0	0	33,951
TOTAL ESTIMATED REVENUES		849,426	1,150,458	1,150,458	953,829	1,244,036	1,277,987
APPROPRIATIONS							
121 REGULAR SALARY & WAGES		387,496	451,151	451,151	349,531	485,273	516,308
152 SPECIAL PAY - CELL PHONES		1,198	1,222	1,222	1,028	1,920	0
211 SOCIAL SECURITY TAXES		23,413	28,046	28,046	20,954	30,207	32,012
212 MEDICARE TAXES		5,475	6,558	6,558	4,923	7,064	7,486
221 RETIREMENT CONTR-EMPLOYER		26,261	31,580	31,580	22,458	33,969	36,142
222 RETIREMENT CONTR-EMPLOYER MATCH		1,054	13,535	13,535	879	14,559	15,490
231 HEALTH & LIFE INSURANCE		69,330	133,582	133,582	70,959	148,575	176,362
241 WORKER'S COMPENSATION		5,308	8,775	8,775	7,561	10,067	10,138
251 UNEMPLOYMENT COMPENSATION		1,438	0	0	0	0	0
311 MANAGEMENT FEES		139,581	139,581	139,581	116,319	139,581	109,696
313 LEGAL SERVICES		75,161	155,000	185,400	97,294	204,000	204,000
319 OTHER PROFESSIONAL SVCS		222	232	332	172	489	489
343 SYSTEMS MGMT SUPPORT		14,506	11,576	11,576	11,329	21,181	21,181
349 MISC CONTRACTUAL SVCS		0	72,619	42,619	12,852	45,975	45,975
401 TRAVEL & PER DIEM		160	300	300	0	300	2,118
411 TELEPHONE		3,949	3,676	3,676	3,667	1,558	1,558
412 POSTAGE		2,749	4,200	2,700	2,188	3,500	3,500
442 EQUIPMENT RENTAL		8,111	10,608	7,608	5,569	8,268	8,268
443 VEHICLE RENTAL		23,793	24,347	24,347	19,833	28,000	28,000
465 VEHICLE REPAIR & MAINT		192	600	200	0	600	600
469 OTHER MAINTENANCE		15,700	12,500	22,500	13,650	12,500	12,500
471 PRINTING & BINDING		0	1,250	750	616	800	800
497 LEGAL ADVERTISING		0	1,500	1,500	0	1,500	1,500
511 OFFICE SUPPLIES		4,049	5,910	3,910	2,295	4,480	4,480
521 GASOLINE/DIESEL		2,855	5,500	2,500	1,222	5,000	4,714

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.125 COMMUNITY STANDARDS FUND							
APPROPRIATIONS							
522 OPERATING SUPPLIES		1,515	2,140	2,140	1,611	3,001	3,001
524 NON CAPITAL FF&E		0	0	0	0	7,030	7,030
525 NON CAPITAL HARDWARE/SOFTWARE		12,552	12,970	12,970	7,987	7,839	7,839
541 BOOKS & PUBLICATIONS		0	100	100	0	100	100
542 TRAINING & EDUCATION		0	3,600	3,500	900	3,900	3,900
543 PROFESSIONAL DUES		0	300	300	0	300	300
545 TUITION ASSISTANCE		0	0	0	0	5,000	5,000
992 BAD DEBT EXPENSE - GOVT		2,000	0	0	500	0	0
993 SURPLUS FINES		4,600	7,500	7,500	7,525	7,500	7,500
TOTAL APPROPRIATIONS		832,668	1,150,458	1,150,458	783,822	1,244,036	1,277,987
NET OF REVENUES/APPROPRIATIONS - FUND 20.125							
		16,758	0	0	170,007	0	0

**COMMUNITY STANDARDS
WORKING CAPITAL AND RESERVE BALANCES**

WORKING CAPITAL	2021-22 Amended	2022-23 Proposed	2022-23 Final
Beginning Balance	390,680	290,680	290,680
Deposits	955,458	1,149,036	1,149,036
Expenditures	1,055,458	1,149,036	1,182,987
Ending Balance	290,680	290,680	256,729

RESERVES

DEED VIOLATION RESERVES	2021-22 Amended	2022-23 Proposed	2022-23 Final
Beginning Balance	91,115	91,115	91,115
Deposits	95,000	95,000	95,000
Expenditures	95,000	95,000	95,000
Ending Balance	91,115	91,115	91,115

FY21-22 Operating Budget	\$1,055,458
3-Months	\$263,865
4-Months	\$351,819

FISCAL YEAR 2022-23 BUDGET REPORT

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 ORIGINAL BUDGET	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 07/31/22	2022-23 PROPOSED BUDGET	2022-23 FINAL BUDGET
Fund: 20.425 THE ENRICHMENT ACADEMY							
ESTIMATED REVENUES							
341.999 MISCELLANEOUS REVENUE		123	200	200	41	200	200
347.217 MERCHANDISE/T-S		0	0	0	9	0	0
347.246 THE ENRICHMENT ACADEMY-S		554,743	522,374	522,374	688,218	639,987	639,987
347.247 THE ENRICHMENT ACADEMY-M		126	3,000	3,000	13,188	11,832	11,832
347.248 THE ENRICHMENT ACADEMY-L		1,451	9,134	9,134	19,317	17,968	17,968
361.101 INT INCOME - CFB		3	0	0	142	0	0
361.102 INT INCOME - CASH EQUIV		200	0	0	1,461	0	0
361.307 LTP UNREALIZED GAIN/LOSS		0	0	0	(1,646)	0	0
361.407 LTP REALIZED GAIN/LOSS		0	0	0	10	0	0
669.901 (ADD)/(USE)-WORKING CAPITAL		0	(20,622)	(20,622)	0	(43,578)	(43,578)
TOTAL ESTIMATED REVENUES		556,646	514,086	514,086	720,740	626,409	626,409
APPROPRIATIONS							
121 REGULAR SALARY & WAGES		99,000	113,974	113,974	86,244	143,269	143,269
152 SPECIAL PAY - CELL PHONES		753	780	780	630	720	720
211 SOCIAL SECURITY TAXES		4,256	4,139	4,139	3,463	4,343	4,343
212 MEDICARE TAXES		1,429	1,664	1,664	1,251	2,087	2,087
221 RETIREMENT CONTR-EMPLOYER		4,835	4,619	4,619	3,973	4,853	4,853
222 RETIREMENT CONTR-EMPLOYER MATCH		1,913	1,980	1,980	1,675	2,080	2,080
231 HEALTH & LIFE INSURANCE		9,122	10,625	10,625	16,639	11,405	11,405
241 WORKER'S COMPENSATION		266	213	213	728	330	330
251 UNEMPLOYMENT COMPENSATION		0	0	0	97	0	0
311 MANAGEMENT FEES		72,143	72,143	72,143	60,121	72,143	72,143
313 LEGAL SERVICES		0	500	500	0	500	500
319 OTHER PROFESSIONAL SVCS		6,409	36,200	36,200	4,395	36,027	36,027
343 SYSTEMS MGMT SUPPORT		7,303	8,133	8,133	5,475	10,612	10,612
349 MISC CONTRACTUAL SVCS		218,291	216,918	216,918	251,491	268,720	268,720
401 TRAVEL & PER DIEM		0	100	100	0	100	100
411 TELEPHONE		342	698	698	554	708	708
412 POSTAGE		0	100	100	0	100	100
461 EQUIPMENT MAINTENANCE		0	500	500	0	500	500
471 PRINTING & BINDING		11,710	25,000	25,000	20,391	25,000	25,000
491 BANK CHARGES		17,394	12,000	12,000	108	19,112	19,112
494 OVERAGE & SHORTAGE		12	0	0	13	0	0
499 MISC CURRENT CHARGES		0	100	100	0	100	100
511 OFFICE SUPPLIES		788	1,000	1,000	242	1,000	1,000
522 OPERATING SUPPLIES		364	1,700	1,700	1,042	1,700	1,700
524 NON CAPITAL FT&E		531	0	0	0	20,000	20,000
525 NON CAPITAL HARDWARE/SOFTWARE		1,849	1,000	1,000	0	1,000	1,000
TOTAL APPROPRIATIONS		458,710	514,086	514,086	458,532	626,409	626,409
NET OF REVENUES/APPROPRIATIONS - FUND 20.425		97,936	0	0	262,208	0	0

THE ENRICHMENT ACADEMY
WORKING CAPITAL AND RESERVE BALANCES

WORKING CAPITAL	2021-22 Amended Budget	2022-23 Proposed Budget	2022-23 Final Budget
Beginning Balance	135,562	156,184	156,184
Deposits	534,708	669,987	669,987
Expenditures	514,086	626,409	626,409
Ending Balance	156,184	199,762	199,762

FY21-22 Operating Budget	\$514,086
3 Months	\$128,522
4 Months	\$171,362