

#1	code	category	description	budgeted 23	Approvals	comments	
2		Expenses		-24	2025		
3	325290	Assessment expense	discounts & unpaid assessments	70000	70000	Discounts, commissions to Brevard Ct commissioner (loss)	
4		<b>Total</b>			<b>70000</b>		
5		<b>Trustees/ ACC</b>					
6	511451	board bond ins	9 bonds/ 5 for change of trustees	1400	50	FMIT includes office staff	
7	511491	election fees		4500	4500		
8	511523	training board	ethics public record sunshine law	1000	1000	\$80/trustee workshop;neighbors help neighbors	
9	511525	ACC	supplies/training		1000		
10		<b>Trustee total</b>			<b>6550</b>		
11							
12		<b>District Manager</b>					
13	512130	payroll DM		75000	75000		
14	512210	payroll taxes		5738	5738		
15	512240	workers Comp Ins		4350	4350		
16	512400	travel reimbursement		200	1		
17	512551	education/training		1000	1000	Ethics workshop \$80, DM workshop, Notary\$200	
18		<b>District Manager total</b>			<b>86089</b>		
19							
20		<b>Administrative</b>					
21	513130	payroll admin	3% increase merit	92000	103000	2 FT, includes bookkeeping	
22	513210	payroll taxes		7038	7880		
23	513240	workers comp ins		5336	5975	0.0765	
24		<b>professional fees</b>				0.058	
25	513321	auditing	annual audit	14000	14000	Cramer	
26	513322	Contract accounting services	bookkeeper	9200	1	staff- moved to line 21 payroll- \$150/2xmo; end-of-year report	
27	513340	payroll-related services	Connect pay, payroll,	3000	7000		
28	513341	temp office services		0	1		
29	513421	postage	2 mailouts, misc bills, return receipts	1200	1500		
30	513441	equipment lease- office	Ricoh copy machine	2000	5000	removed from gate, office prints all	
31		<b>Ordinary Income/Expense</b>					
32	513462	R&M office	upkeep	5000	3600	moved all technology to website management	
33	513471	deed restriction revision	court filing fees, mail out paper, binders, etc	1500	1500		
34	513495	Advertising, legal	Ad for budget & misc	500	500		
35	513496	Bank charges non-capitalized equip				returned checks that were given to us	
36	513499	office	desk chairs floor mats paper, all office	1500	1500		
37	513510	office expense & supplies	supplies, consumables	5000	5000		
38	513521	uniforms	all departments		850		
39	513551	Education/training/admin	All training except DM	1000	1000	Also safety workshop	
40	513552	Ad-Valorem taxes pd to P.B.		0	0		
41		<b>Administration total</b>			<b>158307</b>		
42							
43		<b>professional fees</b>					
44	514311	legal fees	litigation	12000	12000	Attorney, S.D, lawyer if needed	
45	514312	legal deed restriction enforcement	violation letters, liens	1000	1000		
46	514313	purchase	legal- tax certificate	0	10000		
47	514314	Consultant	one-time only expense		1		
48		<b>Administrative office total</b>			<b>23001</b>		
49	519410	website management/ IT/ software	website management & Misc programs	0	7200	Webmaster \$3600, Adobe \$50/mo, MS 365, Quickbooks \$480/yr, domain costs \$20/y & \$215.88/y, Team Logic IT \$150/hr,etc; File Pro \$1000/y	
50	519411	telephone & communications		7200	7200	cell phone \$25/mo; business phones \$424.89; business internet \$127.97- spectrum total \$7000	
51	519431	utilities- electric		67000	75000		
52	519432	utilities - gas	Amerigas	2000	2000		
53	519433	water & sewer		6000	6000		
54	519442	equipment leased- general property maintenance	laundry equipment	2200	2400	CSC\$198/mo	
55	519462	expense		0	1		
56	519451	Insurance- liability		13000	30000		
57	519452	insurance- property		16500	30000		
58		<b>Workman's comp total</b>				what is allotted thru payroll in each dept totals <b>\$32,945</b>	
59	519491	cable TV internet	new spectrum contract	351205	426203	\$47.25+3.60 surcharge (23-24 budget, probably increase next year) =51.03x696 units=35,516.88/mo x12=426,202.56, overlap 23-24 is over by \$5000	
60	519497	other expenses		2500	2500		
61	519521	supplies, decals & badges	decals owner, rental, compound, golf cart, bike used for residents	3000	3000		
62	519541	taxes, fees, licenses	Ad Valorem taxes, operating licenses, state & county	5000	5000	plus pool licenses and pool certifications	
63		<b>Category total</b>			<b>596504</b>		
64							
65		<b>Gate</b>					
66	529130	payroll	3% increase merit	138100	150000		
67	529210	payroll taxes		10565	11475		
68	529240	workers comp ins		8010	8700		
69	529460	R&M gate		5000	5000		
70	529490	flags non-capitalization		100	100		
71	529499	equipment	phones, computer	200	200		
72	529520	supplies	gate passes	800	1800		
73		<b>Gate total</b>			<b>177275</b>		
74							
75		<b>Custodians</b>					
76	539130	payroll	3% increase merit	108191	120000		
77	539210	payroll taxes		8277	9180		
78	539240	workers comp ins		6275	6960		
79	539461	R&M buildings		12000	25000	kitchen,paint, etc	
80	539462	R&M lighting Rec Center		1000	500		
81	539463	R&M equipment non-capitalization		1500	1500		
82	539499	equipment		0	1		
83	539520	supplies	building, gate and grounds; non-landscape supplies	5000	10000		
84		<b>Custodian total</b>			<b>173141</b>		
85							
86		<b>R&amp;M</b>					
87	541461	streets		4000	4000	patchwork	
88	541463	signage		3000	1000	marque purchased 2020, 5 yr warranty parts & labor; signs	
89	541464	drainage			5000		
90		<b>R&amp;M total</b>			<b>10000</b>		
91							
92		<b>Grounds crew</b>					
93	572130	payroll	3% increase merit	145685	120000		
94	572210	payroll taxes		11145	9180		
95	572240	workers comp ins		8450	6960		
96	572341	contract services	outside contractor	295365	292500	Mow-tivated contractor	
97	572342	landscape management	tree trimming	0	5000		
98	572431	trash removal	Republic	8000	11000	\$305/m 215 HP dumpster; \$300 lawn dumpster P/U as needed; Feb dumped using chipper	
99	572461	R&M grounds equipment		6000	6000	hand tools, saws, rakes, weed wacker head,	
100	572462	R&M pools & rec facilities	pool supplies & chemicals only	25000	30000	\$6300 pool chemicals only, shockers & black mold extra; pumps 6000; filters 2000	
101	572463	R&M irrigation system	sprinklers	4000	4000	ponds	
102	572464	sound wall maintenance			5000		
103	572468	vehicle repair	expected maintenance	1400	2300	car ins \$825 annually	
104	572522	fuel		1500	1500		
105	572524	supplies recreational landscape		0	500	umbrellas, pool chair webbing,	
106	572526	supplies/grounds depr exp parks & recreation		4000	4000	mulch, fertilizer	
107	572591	recreation		0	3520	need to work on a 5 year plan	
108		<b>Grounds total</b>			<b>501460</b>		
109							
110		<b>Capital Outlay</b>					
111	519621	buildings & imp		6750	30000		
112	519631	infrastructure		0	30000		
113	519641	grounds equip		13900	14000		
114	519642	furn, fixt, eq		0	5000		
115		<b>Category total</b>			<b>79000</b>		
116							
117		<b>Contingency Expense</b>		28505	<b>25000</b>		
118							
119		<b>Total Expense</b>		1605035	<b>1906327</b>		
120							
121							
122							
123							
124							
125		<b>Income</b>					
126	325200	Gross assessments		1631168	<b>1840370</b>	assessment needed to cover expenses	
127							
128	325250	tax certificate	investment income discounts and unpaid assessments	12865	0		
129	325290	assessment adjustment	pd to us from spectrum to be divided over 5 years	-70000			
130		spectrum Door fee			24957	24957	2nd year, balance placed in reserves until 27-28 budget
131	361100	interest income		10000	20000		
132	369900	other income	app fees (buyer, renter, ACC) estoppels & decals	20000	20000		
133	369902	laundry income		1000	1000		
134		<b>Other Revenue</b>					
135				31000	55957	total other income	
136							
137		<b>total income</b>		1605033	<b>1906327</b>		
138							
139							

\$1,906,327 minus the other income of \$65,957 equals (the number needed in assessment) \$1,840,370  
 \$1,804,370 divided by the number of units of 704 equals \$2614;  
 \$2614 minus this year's assessment(\$2317) equals the increase of \$297/year or \$24.75/month at 12.82%  
 The assessment for the 24-25 fiscal year will be **\$2614 annually**, which starts October 1, 2024