

#1	code	category	description	budgeted 23-24	Approved 24-25	comments
2		Expenses				
3	325290	Assessment expense	discounts & unpaid assessments	70000	70000	Discounts, commissions to Brevard Ct commissioner (loss)
4		Total			70000	
5		Trustees/ ACC				
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
9	511525	ACC	supplies/training		1000	workshop;neighbors help neighbors
10		Trustee total			6550	
11		District Manager				
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		District Manager total			86089	
19		Administrative				
21	513130	payroll admin	3% increase merit	92000	103000	2 FT, includes bookkeeping
22	513210	payroll taxes		7038	7880	0.0765
23	513240	workers comp ins		5336	5975	0.058
24		professional fees				
25	513321	auditing	annual audit	14000	14000	Cramer
26	513322	services	bookkeeper	9200	1	staff- moved to line 21

27	513340 payroll-related services	Connect pay, payroll,	3000	7000	payroll- \$150/2xmo; end-of-year report
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	Ordinary Income/Expense				
32	513462 R&M office	upkeep	5000	3600	moved all technology to website management
		court filing fees, mail out			
33	513471 deed restriction revision exp	paper, binders, etc	1500	1500	
34	513495 Advertising, legal	Ad for budget & misc	500	500	
35	513496 Bank charges				returned checks that were given to us
36	513499 non-capitalized equip office	desk chairs floor mats	1500	1500	
		paper, all office supplies,			
37	513510 office expense & 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	Administration total			158307	
42					
43	professional fees				
44	514311 legal fees	litigation	12000	12000	Attorney, S.D, lawyer if needed
		legal deed restriction			
45	514312 enforcement	violation letters, liens	1000	1000	
		legal- tax certificate			
46	514313 purchase		0	10000	
47	514314 Consultant	one-time only expense		1	
48	Administrative office total			23001	

49	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	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	Workman's comp total				what is allotted thru payroll in each dept totals \$32,945
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	Category total			596504	

64				
65	Gate			
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	Gate total			177275
74				
75	Custodians			
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	building, gate and grounds; non-landscape supplies	0	1
83	539520 supplies		5000	10000
84	Custodian total			173141
85				
86	R&M			
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	R&M total			10000
91				
92	Grounds crew			
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
97	572342 landscape management	tree trimming	0	5000	contractor
					\$305/m 215 HP dumpster; \$300
98	572431 trash removal	Republic	8000	11000	lawn dumpster P/U as needed; Feb
					started using chipper
99	572461 R&M grounds equipment		6000	6000	hand tools, saws, rakes, weed
					wacker head,
		pool supplies &			\$6300 pool chemicals only, shockers
100	572462 R&M pools & rec facilities	chemicals only	25000	30000	& black mold extra; pumps 6000;
101	572463 R&M irrigation system	sprinklers	4000	4000	filters 2000
102	572464 sound wall maintenance			5000	ponds
103	572468 vehicle repair	expected maintenance	1400	2300	car ins \$825 annually
104	572522 fuel		1500	1500	
105	572524 supplies recreational		0	500	umbrellas, pool chair webbing,
106	572526 landscape supplies/grounds		4000	4000	mulch, fertilizer
107	572591 depr exp parks & recreation		0	3520	need to work on a 5 year plan
108	Grounds total			501460	
109					
110	Capital Outlay				
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	Category total			79000	
116					
117	Contingency Expense		28505	25000	
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119	Total Expense		1605035	1906327	

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Income

325200	Gross assessments		1631168		1840370	assessment needed to cover expenses
325250	tax certificate	investment income discounts and unpaid assessments	12865		0	
325290	assessment adjustment	pd to us from spectrum to be divided over 5 years	-70000			
	spectrum Door fee			24957	24957	2nd year, balance placed in reserves until 27-28 budget
361100	interest income		10000		20000	
369900	other income	app fees (buyer, renter, ACC) estoppels & decals	20000		20000	
369902	laundry income		1000		1000	
	Other Revenue					
			31000	55957	65957	total other income
	total income		1605033		1906327	

\$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 24-25 fiscal year will be **\$2614 annually**, which starts October 1, 2024