

**Barefoot Bay Recreation District
Regular Meeting of the Board of Trustees**

Tuesday, May 22, 2018

7:00 PM

1225 Barefoot Boulevard, Building D/E



BAREFOOT BAY RECREATION DISTRICT

Barefoot Bay Recreation District Regular Meeting
Tuesday, May 22, 2018 at 7 P.M.
Building D&E

AGENDA

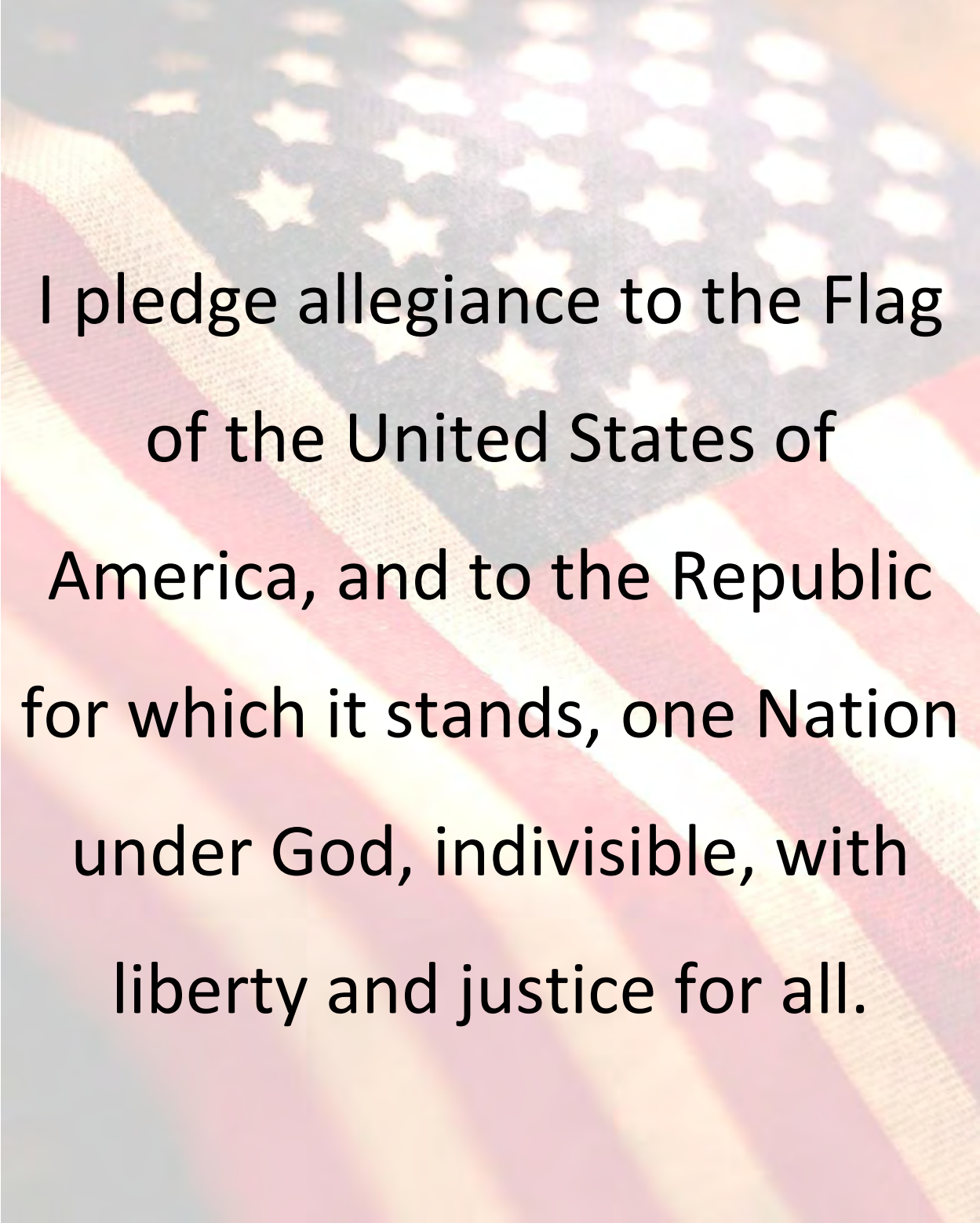
Please silence all electronic devices

1. Thought for the Day
2. Pledge of Allegiance to the Flag
3. Roll Call
4. Presentations and Proclamations
 - A. Memorial Day Proclamation
5. Approval of Minutes
6. Treasurer's Report
7. Audience Participation
8. Unfinished Business
 - A. Appointment of a FASD Representative
9. New Business
 - A. FY19 Budget Mailout Authorization
 - B. Smoking at Pool#1
 - C. Memorial Bench Donation
10. Manager's Report
11. Attorney's Report
12. Incidental Trustee Remarks
13. Adjournment

If an individual decides to appeal any decision made by the Recreation District with respect to any matter considered at this meeting, a record of the proceedings will be required and the individual will need to ensure that a verbatim transcript of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based (FS 286.0105). Such person must provide a method for recording the proceedings verbatim.

Thought of the Day





I pledge allegiance to the Flag
of the United States of
America, and to the Republic
for which it stands, one Nation
under God, indivisible, with
liberty and justice for all.

Roll Call

Trustees

Chairman - Mr. Lavier

1st Vice Chair - Mr. Diana

2nd Vice Chair – Mr. Wheaton

Secretary - Mr. Klosky

Treasurer - Mr. Cavaliere

Also Present

General Counsel- Cliff Repperger, Jr., Esq.

Community Manager - John W. Coffey

District Clerk - Dawn Myers

Presentations



BAREFOOT BAY RECREATION DISTRICT MEMORIAL DAY PROCLAMATION

WHEREAS, The United States recognizes Memorial Day as a national holiday dedicated to honoring the countless fallen soldiers who died in all wars while protecting our nation's freedoms; and

WHEREAS, Each year, on the last Monday in May, we observe and commemorate the first Memorial Day held on May 5, 1866 in Waterloo, New York, then known as Decoration Day; and

WHEREAS, The solemn act of decorating the graves of fallen Civil War soldiers grew steadily into a nationwide tribute consisting of parades, family gatherings and visits to national cemeteries and monuments dedicated to the fallen war soldiers who fought on American soil and overseas; and

WHEREAS, These time honored ceremonies held all over America, are but small gestures when compared to the sacrifice of flesh and blood that the soldiers gave for our country's liberty; and

WHEREAS, We are reminded that at 3:00PM local time, the entire nation participates in a moment of silence in remembrance of our brave brothers and sisters.

NOW, BE IT RESOLVED, by the Board of Trustees of Barefoot Bay Recreation District that Monday, May 28, 2018 is proclaimed

Memorial Day

And the Board of Trustees, along with all residents of Barefoot Bay, will remember those servicemen and women who gave their lives so we could live free by lowering the flag at sunrise to half-staff until the noon hour then raising to full staff the remainder of the day and by participating in the Barefoot Bay Memorial Day Parade and Ceremony in solemn remembrance of those war heroes who died for this great country.

PASSED AND ADOPTED by the Board of Trustees, Barefoot Bay Recreation District this 22nd of Day of May 2018.

BOARD OF TRUSTEES
BAREFOOT BAY RECREATION DISTRICT
BAREFOOT BAY, FLORIDA

BY: _____

Brian Lavier, Chairman

Approval of Minutes

To Be Provided

Treasurer's Report

Barefoot Bay Recreation District

Treasurer's Report

May 22, 2018

Cash Balances in General Fund as of 5/15/18

Petty Cash

Total Petty Cash: \$ 2,000.00

Operating Cash in Banks

MB&T Operating Account

2,878,889.66

Total Operating Accounts: 2,878,889.66

Interest Bearing Accounts

BOA Money Market Account

105,653.01

SBA Reserve Account

562,435.56

Total Interest Bearing Accounts 668,088.57

Total Cash Balances in General Fund:

\$ 3,548,978.23

Total Daily Deposits and Assessments Rec'd for 5/4 - 5/15/2018:

Daily deposits: \$ 56,583.80

Assessments received (from County only): 67,849.42

Total Deposits Received \$ 124,433.22

Expenditures over \$5,000 for 5/4 - 5/15/2018:

Check Number	Vendor	Description	Check Amount
50276	The Gas Man	Pool#1 Heating replacement	11,971.00
50296	Reynolds General Contractors, Inc.	Replace Building F - Draw 1	87,069.60
50313	Abila	MIP Fund Acctg Maint and Support plan renewal 072018-072019	5,070.00
50336	Health First Health Plans	Group 115297 062018	19,658.66
Sales Tax	Florida Department of Revenue	Sales Tax April 2108	14,698.70

Total Expenditures over \$5,000 for 5/4 - 5/15/2018: \$ 138,467.96

Audience Participation

Unfinished Business

Board of Trustees Meeting Agenda Memo

Date: May 22, 2018

Title: **FASD (Florida Association of Special Districts) Representative Appointment**

Section & Item: 8A

Department: Administration: District Clerk

Fiscal Impact: N/A

Contact: Frank Cavaliere, Trustee

Attachments: N/A

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Discussion and possible direction to staff.

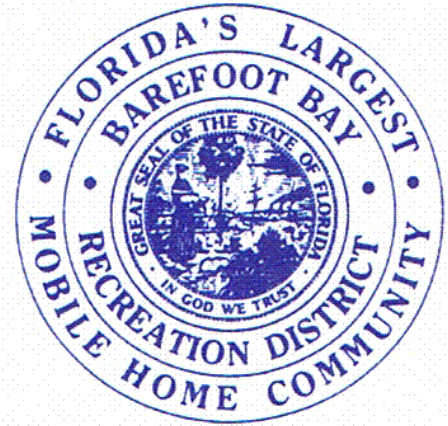
Background and Summary Information

Trustee Cavaliere asked that topic be placed on the May 11, 2018 agenda under Old Business. At said meeting, the BOT continued the item until this meeting.

New Business

Board of Trustees Meeting Agenda Memo

Date: May 22, 2018
Title: **FY19 Proposed Budget Mailout**
Section & Item: 9A
Department: Office of District Clerk
Fiscal Impact: Approximately \$3,800.00
Contact: Dawn Myers, District Clerk; John W. Coffey, Community Manager
Attachments: Draft mailout, proposed budget line-items and excerpt from Policy Manual
Reviewed by
General Counsel: N/A
Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Approve FY19 Proposed Budget Mailout and announce date/time of Public Hearings for adoption of FY19 Assessment Rate and Budget.

Background and Summary Information

BBRD Policy Manual requires the BOT to adopt a proposed draft budget for mail out to homeowners at the 2nd regular meeting in May.

The FY19 Proposed Budget was developed based upon

- BOT review of the FY19-23 Five-Year Financial Model and Capital Improvement Plan in January
- BOT review and modification of the FY19 Working Draft Proposed Budget during four workshops and one meeting

The FY19 Proposed Budget is comprised of the existing General Fund and the proposed 2018 Bond Projects Fund. The combined revenues of \$16,239,600 exceed expenditures by \$413,468.

The FY19 Proposed General Fund Budget is presented with \$6,819,848 in revenues, \$6,414,880 in expenditures and a surplus of \$404,968. The following revenue augmentations are included:

- A \$1.87 a month increase in the current assessment to \$63.37 a month containing the following elements:
 - \$0.95 or 1.50% increase to maintain the ability of BBRD to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs (recommended to be an annual increase)
 - \$0.72 a month increase offset \$41,874 in declining Golf Membership revenues
 - \$0.20 a month is proposed to offset \$11,915 in lost Shopping Center revenues from the use of one unit by the BFBHOA
- A 2.50% increase in Food & Beverage prices
- \$651,000 (one-time) transfer from the 2018 Bond Projects Fund for partial reimbursement of FY18 General Fund costs of the New Administration Building project

The FY19 Proposed General Fund Budget contains the following Decision Points and R&M/Capital projects:

- \$17,055 Web-based Board of Trustees Agenda System
- \$17,505 Cook Full-time Conversion (0.23 FTE)
- \$19,119 Seasonal Groundskeeper Positions (0.85 FTE)
- \$45,316 Building Tech III Position (1.0 FTE)
- \$6,800 Property Services Radio System Repeater
- \$700,000 Transfer to Debt Service Fund
- \$12,000 Pool #3 Heater Upgrade

- \$10,300 Fireworks Display
- \$14,000 Custodians for Crowd Monitoring (0.65 FTE)
- \$25,000 Neighborhood Revitalize Program
- \$10,000 Christmas Decorations, Phase 2
- \$10,000 Marquee Sign at the Shopping Center
- \$30,000 Bldg. C Roof Replacement
- \$21,000 Bldg. C Windows Replacement
- \$9,000 Bldg. C Doors Replacement
- \$22,000 Bldg. C Stucco Replacement
- \$15,000 Veterans' Meeting Space (Conversion of Current Resident Relations Office)
- \$30,000 Replace Property Services Truck (2005 F-250-size)
- \$9,400 Replace Property Services Golf Cart (2013)
- \$10,000 Bunker Restoration, Phase 4
- \$4,000 Beach Volley Ball Court (by Pool #1)
- \$12,000 Pools #2 Heater Upgrade

The FY19 Proposed General Fund Budget contains 69.40 FTEs of which 32 are full-time.

The FY19 Proposed 2018 Bond Projects Fund Budget is presented balanced with \$9,419,752 in revenues and expenditures. Revenues consist solely of bond proceeds while the following items constitute the FY19 budgeted expenditures:

- \$250,000 Professional Fees (cost of debt issuance)
- \$1,676,118 Capital Outlays (i.e. projects)
- \$651,000 Transfer to General Fund (one-time reimbursement for partial FY18 costs of the New Administration Project)
- \$6,842,634 Reserves (for future year projects)

Specifically, the following projects are planned within the 2018 Bond Projects Fund:

Repave West RV lot	132,565	FY20		
Repave Micco RV lot	285,632	FY21		
Repave shopping center parking lot	168,431	FY20		
Replacement Admin. Building	935,748	FY18-19 (\$651,000 of the budget is a reimbursement to the General Fund)		
Replace D-E/ 19th Hole/Pro Shop complex	4,998,644	FY19-FY21		
Upgrade elect. infrastr. in Bldg. A	159,500	FY19		
Bldg A HVAC Replace/Upgrade	110,000	FY19		
Bldg. A kitchen expansion	206,323	FY20		
Lounge Enlargement	350,000	FY19		
Replace electrical infrastructure in Shopping Center	80,000	FY19		
Beach Projects, Ph. 3 (Restrooms)	93,870	FY19		
Beach Projects, Ph. 4 (Pavilion)	53,270	FY20		
Beach gate access card system	28,272	FY20		
Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	87,000	FY19		
Lake bank restoration, Ph. 7 (between holes 10 & 12)	87,000	FY19		
Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	87,000	FY19		
Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	87,000	FY19		
Irrigation System Repairs	500,000	FY20		
ABM Worksite upgrade Ph. 1 (canal fill)	265,267	FY21		
ABM Worksite upgrade Ph. 2 (consolidated new building)	454,230	FY21-FY22		
Total 2018 B. P. Fund Projects:	9,169,752			

Staff recommends the BOT approve the Proposed Budget Mailout as attached (or modify as needed and then approve it) and announce 7pm in Building D/E on 26Jun18 as date and time of the public hearing for the adoption of the annual assessment in addition to the adoption of the FY19 Budget.



Barefoot Bay Recreation District
Proposed Budget - General Fund
Fiscal Year 19 (10/01/2018 – 9/30/2019)

The FY19 General Fund Proposed Budget is based on an assessment rate of \$760.44 (\$63.37/month) per year per lot.

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues/Sources						
Administration	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
Resident Relations	114,902	87,100	83,500	84,015	-	84,015
Food & Beverage	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
Golf-Pro Shop	629,704	648,213	613,411	613,609	-	613,609
Property Services	266,746	372,400	290,000	290,000	-	290,000
Vehicle Storage	148,554	161,402	160,610	160,645	-	160,645
Shopping Center	84,696	115,063	102,468	103,235	-	103,235
R&M/Capital Projects	-	217,308	129,089	50,000	651,000	701,000
Total Revenues/Sources	5,850,018	6,223,707	6,113,557	6,059,406	760,442	6,819,848
Expenditures/Uses						
Administration	1,615,811	1,268,027	1,070,883	1,197,367	717,055	1,914,422
Resident Relations	375,766	417,857	415,077	435,997	-	435,997
Food & Beverage	1,068,680	1,023,085	1,132,864	1,166,196	17,505	1,183,701
Golf-Pro Shop	817,294	905,103	913,901	885,340	-	885,340
Property Services	1,355,094	1,395,749	1,391,760	1,451,324	95,535	1,546,859
Vehicle Storage	14,800	15,602	29,242	15,542	8,500	24,042
Shopping Center	36,314	32,100	32,650	32,085	-	32,085
Stormwater	242,586	54,084	143,052	110,034	-	110,034
R&M/Capital Projects	355,009	1,112,100	1,505,814	75,000	207,400	282,400
Total Expenditures/Uses	5,881,354	6,223,707	6,635,243	5,368,885	1,045,995	6,414,880
					surplus/deficit	404,968

FY19 contains the following revenue increases:

- A \$1.87 a month increase in the current assessment to \$63.37 a month containing the following elements:
 - \$0.95 or 1.50% increase to maintain the ability of BBRD to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs (recommended to be an annual increase)
 - \$0.72 a month increase offset \$41,874 in declining Golf Membership revenues
 - \$0.20 a month is proposed to offset \$11,915 in lost Shopping Center revenues from the use of one unit by the BFBHOA
- A 2.50% increase in Food & Beverage prices
- \$651,000 (one-time) transfer from the 2018 Bond Projects Fund for partial reimbursement of FY18 General Fund costs of the New Administration Building project

**The public hearing to set the Assessment will be held
 on June 26, 2018, Building D&E at 7:00pm**

G. F. Revenues		401 A Benefit	19,322
District Assessment Fee	3,710,144	Medical/Dental/Life Insurance	239,367
Recreation Fees	290,000	Payroll Fees	16,860
Guest Passes	62,300	ICMA Retirement	1,000
Golf Memberships	211,863	Employee Incentive	61,524
Non Resident Golf Initiation Fees	750	Employee Recruitment & Testing	6,950
Fleet Golf Cart Rentals	80,100	Contingency	20,618
Private Golf Cart Fees	85,000	Workers Comp. Insurance	48,909
Handicap Fees	5,820	Professional Fees	57,240
Golf Club Storage	500	Legal Fees	114,050
Practice Range	2,500	Management Fees	190,400
Greens Fees	149,151	Management Fees/Tax Roll	5,000
Golf Rental Equipment	1,375	Accounting & Auditing Fees	33,000
Merchandise Sales	74,300	Software Renewal/Support Fees	52,950
Beverage Sales	766,450	Collection Fees	70,256
Food Sales	352,513	Collection Discounts	117,057
Building Rentals	4,500	Lien & Recording Fees	1,588
DOR Enforcement Fees	13,000	Access System Service Fee	3,238
Grants and Loans	50,000	Licenses, permits & lien fees	1,800
Interest Income	12,000	Advertising	10,221
Vending Machine Income	1,310	Election Expenses	8,650
Sales Tax Discounts	360	Operating Supplies	54,093
Delinquent Fee Collections	6,535	Cleaning Supplies	28,289
Lien Fee Reimbursement	1,515	Chlorine	34,057
Legal Fee Recovery	2,020	Chemicals	1,500
Postage Revenue	98	Beverage Supplies	7,973
Ins. Proceeds (reimbursements)	3,500	Paper Supplies	14,102
Proceeds from Sale of Fixed Assets	5,000	Small Tools & Hardware	8,000
Misc. Income General	13,809	Fuel	23,823
Vehicle Storage Income	157,100	Property Taxes	32,770
Kayak Storage Income	2,520	Travel & Training	25,069
Leasing Income	79,920	Postage	10,187
Common Area Maint. Income	13,490	Uniform Leasing	5,997
Real Estate Taxes Income	9,325	Printing	4,661
Transfer From 2018 Bond Projects Fund	651,000	Employee Clothing Allowance	8,871
Total G. F. Revenues:	6,819,768	Bank Charges	30,763
G. F. Expenditures		Dues & Subscriptions	22,081
F/T Salaries	1,204,422	DOR Enforcement Expenses	1,300
P/T Wages	789,672	Merchandise Cost of Sales	44,500
Special Pay	4,734	Miscellaneous Expenditures	670
Overtime	5,532	Telephone, Internet, Cable	40,685
Payroll Taxes	179,176	Utilities/Electrical	79,249
		Utilities/Propane	21,818

Utilities/Water	37,666
Utilities/Solid Waste-Garbage	26,599
Utilities/Portable Toilets	6,195
HOA Utilities	3,743
Equipment Leasing	53,071
Debt Service Principal	31,603
Debt Service Interest	3,181
Transfer to Debt Service Fund	700,000
Insurance	120,998
Resident Activities	13,800
Music & Entertainment	99,920
Golf Course Maintenance	456,759
R & M Misc	23,095
R & M Buildings	56,087
R & M Grounds	187,100
R & M Equipment	49,362
R & M Pools	15,252
Vehicle Maintenance	5,682
Contingency	75,000
R&M Projects	35,000
Capital projects	172,400
Food Costs of Sales	183,911
Beverage Costs of Sales	248,483
Soft Drinks & CO2	37,479
Total G. F. Expenditures:	6,406,380

G. F. Non-Capital Decision Point Summary:

Web-based BOT Agenda System	17,055
Cook F/T Conversion (0.23 FTE)	17,505
Seasonal Groundskeeper Positions (0.85 FTE)	19,119
Building Tech III Position (1.0 FTE)	45,316
P. S. Radio System Repeater	6,800
Transfer to Debt Service Fund	700,000
Pool #3 Heater Upgrade	12,000
Fireworks Display	10,300
Custodians for Crowd Monitoring (0.65 FTE)	14,000
Total G. F. Non-Capital D.P.s:	842,095

G. F. Repair & Maint. Project Summary:

Neighborhood Revitalize Program	25,000
Christmas Decorations, Ph. 2	10,000
Total G. F. R&M Projects:	35,000

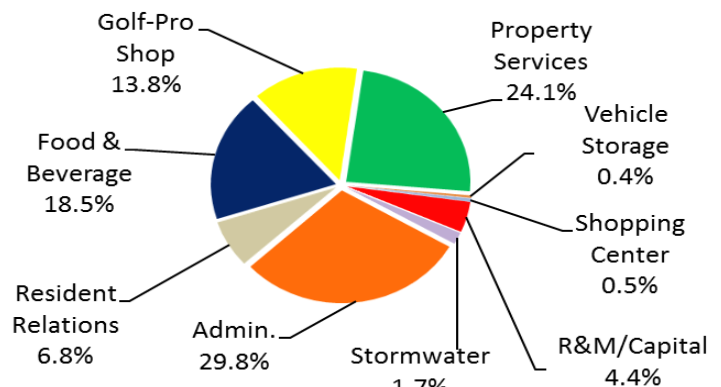
G. F. Capital Project Summary:

Marquee Sign @ Shopping Ctr.	10,000
Bldg. C Roof Replacement	30,000
Bldg. C Windows Replacement	21,000
Bldg. C Doors Replacement	9,000
Bldg. C Stucco Replacement	22,000
Veterans' Meeting Space (Conversion of Current Res. Relations Office)	15,000
Replace P.S. truck (2005 F-250-size)	30,000
Replace P.S. Golf Cart (2013)	9,400
Bunker Restoration, Ph. 4	10,000
Beach Volley Ball Court (by Pool #1)	4,000
Pools #2 Heater Upgrade (added by BOT during Budget workshops)	12,000
Total G. F. Capital Projects:	172,400

FY19 G. F. Personnel Summary (FTEs):

Full-time	32.00
Part-time	37.40
Total Positions:	69.40

FY19 Expenditures/Uses



For a complete department by department line-item budget, please go to <http://bbird.org/wp-content/uploads/FY19-Proposed-Budget-line-items-for-mailout-14May18.pdf> or stop by the Old Administration Building (formerly known as Building F) for a paper copy.

Please direct any questions to:

John W. Coffey, BBRD Community Manager
772.664.3141
jcoffey@bbird.org

or
Charles Henley, Finance Manager
772.664.3141
charleshenley@bbird.org

Barefoot Bay Recreation District
625 Barefoot Blvd.
Barefoot Bay, FL 32976



Mr. & Mrs. Property Owner
1313 Mockingbird Lane
Barefoot Bay, 32976



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Barefoot Bay Recreation District
Proposed Budget - 2018 Bond Projects Fund
Fiscal Year 19 (10/01/2018 – 9/30/2019)

A separate fund is recommended when a public-sector entity finances significant amounts of money for capital projects to ensure said funds are expensed per the terms of the financing. The Board of Trustees authorized staff and outside consultants to work toward issuing tax-exempt bonds for the funding of 20 capital projects over the next three years. Hence, the Proposed 2018 Bond Projects Fund FY19-23 Five-year Financial Model and Capital Improvement Plan was developed based on the assumption of receiving said funds in early FY19 and fully expending all monies by the end of FY21. Once all monies are spent, the fund would be closed. The FY19 "2018 Bond Projects Fund" Proposed Budget contains funding for this purpose. Below is a summary of the planned revenues and expenditures for FY19 followed by a complete listing of all 20 projects. Currently, a 30-year bond is planned which will not require the BOT to raise the assessment to make the annual debt service payments.

2018 Bonds Projects Fund Revenues

Debt Proceeds	9,419,752
Total 2018 B. P. Fund Revenues:	9,419,752

2018 Bonds Projects Fund Expenditures

Professional Fees	250,000
Capital Outlays	1,676,118
Transfer to General Fund	651,000
Reserves (for future year projects)	6,842,634
Total 2018 B. P. Fund Expenditures:	9,419,752

2019 Budgeted Projects

Completion of Admin. Bldg.	284,748
Replace D-E/19th Hole/Pro Shop complex (design only)	250,000
Upgrade Electrical Infrastructure in Bldg. A	159,500



Bldg A HVAC Replace/Upgrade	110,000
Lounge Enlargement	350,000
Replace electrical infrastructure in Shopping Center	80,000
Beach Projects, Ph. 3 (Restrooms)	93,870
Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	87,000
Lake bank restoration, Ph. 7 (between holes 10 & 12)	87,000
Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	87,000
Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	87,000
Total 2018 B. P. Fund 2018 Projects	1,676,118

The following is a list of 20 projects and total project costs within the Proposed 2018 Bond Projects Fund

<u>Name</u>	<u>Total Budget</u>	<u>Years Budgeted</u>
Repave West RV lot	132,565	FY20
Repave Micco RV lot	285,632	FY21
Repave shopping center parking lot	168,431	FY20
Replacement Admin. Building	935,748	FY18-19 (\$651,000 of the budget is a reimbursement to the General Fund)
Replace D-E/ 19th Hole/Pro Shop complex	4,998,644	FY19-FY21
Upgrade elect. infrastr. in Bldg. A	159,500	FY19

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<u>Name</u>	<u>Total Budget</u>	<u>Years Budgeted</u>
Bldg A HVAC Replace/Upgrade	110,000	FY19
Bldg. A kitchen expansion	206,323	FY20
Lounge Enlargement	350,000	FY19
Replace electrical infrastructure in Shopping Center	80,000	FY19
Beach Projects, Ph. 3 (Restrooms)	93,870	FY19
Beach Projects, Ph. 4 (Pavilion)	53,270	FY20
Beach gate access card system	28,272	FY20
Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	87,000	FY19
Lake bank restoration, Ph. 7 (between holes 10 & 12)	87,000	FY19
Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	87,000	FY19
Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	87,000	FY19
Irrigation System Repairs	500,000	FY20
ABM Worksite upgrade Ph. 1 (canal fill)	265,267	FY21
ABM Worksite upgrade Ph. 2 (consolidated new building)	454,230	FY21-FY22
Total 2018 B. P. Fund Projects:	9,169,752	

The below table is an "All Funds" Summary of the General Fund and 2018 Projects Bond Fund. This perspective is the typical financial summary data provided in the annual audit of organizations with multiple operating funds. Separate accounting of each fund will continue, but the total revenues and expenditures per department are useful and edifying information property owners and other stakeholders should know prior to making decisions

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues/Sources						
Administration	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
Resident Relations	114,902	87,100	83,500	84,015	-	84,015
Food & Beverage	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
Golf-Pro Shop	629,704	648,213	613,411	613,609	-	613,609
Property Services	266,746	372,400	290,000	290,000	-	290,000
Vehicle Storage	148,554	161,402	160,610	160,645	-	160,645
Shopping Center	84,696	115,063	102,468	103,235	-	103,235
R&M/Capital Projects	-	217,308	129,089	50,000	10,070,752	10,120,752
Total Revenues/Sources	5,850,018	6,223,707	6,113,557	6,059,406	10,180,194	16,239,600
Expenditures/Uses						
Administration	1,615,811	1,268,027	1,070,883	1,197,367	717,055	1,914,422
Resident Relations	347,933	417,857	415,077	435,997	-	435,997
Food & Beverage	1,068,680	1,023,085	1,132,864	1,166,196	17,505	1,183,701
Golf-Pro Shop	817,294	905,103	913,901	885,340	-	885,340
Property Services	1,355,094	1,395,749	1,391,760	1,451,324	95,535	1,546,859
Vehicle Storage	14,800	15,602	15,742	15,542	-	15,542
Shopping Center	36,314	32,100	32,650	32,085	-	32,085
Stormwater	242,586	54,084	143,052	110,034	-	110,034
R&M/Capital Projects	355,009	1,112,100	1,505,814	75,000	9,627,152	9,702,152
Total Expenditures/Uses	5,853,520	6,223,707	6,621,743	5,368,885	10,457,247	15,826,132
					surplus/deficit	413,468

Barefoot Bay Recreation District



FY19 Proposed (mailout) Budget

FY19 (10/01/2018 – 9/30/2019)

This document contains the updated line-item budgets from the FY19 Working Draft Proposed Budget (as modified by to the Board of Trustees during budget workshops and at their May 11th meeting). Pages D-59-68 are omitted. A summary of this information will be mailed to each homeowner. Additional copies can be obtained at the Old Administration Building during normal business hours.

The public hearing to set the FY19 Assessment will be held on June 26, 2018, in Building D/E at 7:00pm. The FY19 Budget will also be adopted at said meeting.



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FY19 Proposed Budget Summary - All Funds

The FY19 All Funds Proposed Budget is based on an assessment rate of \$760.44 per year per lot.

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues/Sources						
Administration	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
Resident Relations	114,902	87,100	83,500	84,015	-	84,015
Food & Beverage	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
Golf-Pro Shop	629,704	648,213	613,411	613,609	-	613,609
Property Services	266,746	372,400	290,000	290,000	-	290,000
Vehicle Storage	148,554	161,402	160,610	160,645	-	160,645
Shopping Center	84,696	115,063	102,468	103,235	-	103,235
R&M/Capital Projects	-	217,308	129,089	50,000	10,070,752	10,120,752
Total Revenues/Sources	5,850,018	6,223,707	6,113,557	6,059,406	10,180,194	16,239,600
Expenditures/Uses						
Administration	1,615,811	1,268,027	1,070,883	1,197,367	717,055	1,914,422
Resident Relations	347,933	417,857	415,077	435,997	-	435,997
Food & Beverage	1,068,680	1,023,085	1,132,864	1,166,196	17,505	1,183,701
Golf-Pro Shop	817,294	905,103	913,901	885,340	-	885,340
Property Services	1,355,094	1,395,749	1,391,760	1,451,324	95,535	1,546,859
Vehicle Storage	14,800	15,602	15,742	15,542	-	15,542
Shopping Center	36,314	32,100	32,650	32,085	-	32,085
Stormwater	242,586	54,084	143,052	110,034	-	110,034
R&M/Capital Projects	355,009	1,112,100	1,505,814	75,000	9,627,152	9,702,152
Total Expenditures/Uses	5,853,520	6,223,707	6,621,743	5,368,885	10,457,247	15,826,132
					surplus/deficit	413,468

FY19 Proposed Budget Summary - General Fund

The FY19 General Fund Working Draft Proposed Budget is based on an assessment rate of \$760.44 per year per lot.

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues/Sources						
District Clerk	917	5,750	7,325	3,900	-	3,900
Finance	3,584,285	3,621,047	3,638,560	3,627,785	109,442	3,737,227
Administration	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
Customer Service	82,483	77,800	70,500	71,015	-	71,015
DOR	32,419	9,300	13,000	13,000		13,000
Comm. Watch	-	-	-	-	-	-
Resident Relations	114,902	87,100	83,500	84,015	-	84,015
Administration	-	-	-	-	-	-
Lounge	405,595	385,592	422,661	434,450	-	434,450
19th Hole	354,990	378,965	376,831	386,713	-	386,713
Pasta Night	52,398	51,916	58,779	61,812	-	61,812
Special Events	207,232	178,951	230,323	243,242	-	243,242
Food & Beverage	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
Golf-Pro Shop	629,704	648,213	613,411	613,609	-	613,609
Buildings	-	-	-	-	-	-
Grounds	-	-	-	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	266,746	372,400	290,000	290,000	-	290,000
Property Services	266,746	372,400	290,000	290,000	-	290,000
Vehicle Storage	148,554	161,402	160,610	160,645	-	160,645
Shopping Center	84,696	115,063	102,468	103,235	-	103,235
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	-	217,308	129,089	50,000	651,000	701,000
Total Revenues/Sources	5,850,018	6,223,707	6,113,557	6,059,406	760,442	6,819,848

FY19 Proposed Budget Summary - General Fund

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Expenditures/Uses						
District Clerk	576,347	597,156	532,915	572,278	17,055	589,333
Finance	1,039,463	670,871	537,968	625,089	700,000	1,325,089
Administration	1,615,811	1,268,027	1,070,883	1,197,367	717,055	1,914,422
Customer Service	134,659	138,645	132,926	138,682	-	138,682
DOR	213,274	198,446	211,186	217,658	-	217,658
Comm. Watch	27,834	80,766	70,965	79,657	-	79,657
Resident Relations	375,766	417,857	415,077	435,997	-	435,997
Administration	88,971	94,388	89,962	92,518	-	92,518
Lounge	385,020	350,210	384,124	393,875	-	393,875
19th Hole	387,266	392,942	413,584	422,487	11,244	433,731
Pasta Night	39,315	44,712	48,448	49,083	-	49,083
Special Events	168,108	140,833	196,746	208,233	6,261	214,494
Food & Beverage	1,068,680	1,023,085	1,132,864	1,166,196	17,505	1,183,701
			-			
Golf-Pro Shop	817,294	905,103	913,901	885,340	-	885,340
Buildings	453,024	465,256	457,769	480,156	52,116	532,272
Grounds	155,309	167,187	159,337	168,380	19,119	187,499
Custodial	278,229	284,219	278,200	286,757	14,000	300,757
Pools	380,138	378,641	394,605	411,856	-	411,856
Recreation	88,394	100,446	101,849	104,175	10,300	114,475
Property Services	1,355,094	1,395,749	1,391,760	1,451,324	95,535	1,546,859
Vehicle Storage	14,800	15,602	15,742	15,542	-	15,542
Shopping Center	36,314	32,100	32,650	32,085	-	32,085
Stormwater	242,586	54,084	143,052	110,034	-	110,034
R&M/Capital Projects	355,009	1,112,100	1,505,814	75,000	207,400	282,400
Total Expenditures/Uses	5,881,354	6,223,707	6,621,743	5,368,885	1,037,495	6,406,380
					surplus/deficit	413,468
						12,000

FY19 Proposed Budget Summary - 2018 Bond Projects Fund

The FY19 2018 Bond Projects Fund Proposed Budget

	FY 17 Actual	FY18 Original Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues/Sources						
R&M/Capital Projects	-	-	-	-	9,419,752	9,419,752
Total Revenues/Sources	-	-	-	-	9,419,752	9,419,752
Expenditures/Uses						
R&M/Capital Projects	-	-	-	-	9,419,752	9,419,752
Total Expenditures/Uses	-	-	-	-	9,419,752	9,419,752
					surplus/deficit	-

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Administration						
Assessments						
District Assessment Fee	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
Sub-Total:	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
Interest						
Interest Income	16,163	6,500	18,000	12,000	-	12,000
Sub-Total:	16,163	6,500	18,000	12,000	-	12,000
Other Income						
NSF Fees	160	-	80	80	-	80
Sales Tax Discounts	360	360	360	360	-	360
Delinquent Fee Collections	5,150	5,040	5,040	5,010	-	5,010
Lien Fee Reimbursement	2,655	2,250	1,005	1,515	-	1,515
Legal Fee Recovery	7,858	2,079	995	2,020	-	2,020
Postage Revenue	327	266	98	98	-	98
Insurance Proceeds	625	5,000	7,000	3,500	-	3,500
Proceeds Sales of Fixed Assets	-	2,850	12,000	5,000	-	5,000
Miscellaneous Income General	21,587	1,750	1,325	1,400	-	1,400
Sub-Total:	38,722	19,595	27,903	18,983	-	18,983
Total Revenues:	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
Expenditures						
Administration						
Personnel Expenses						
F/T Salaries	204,759	241,465	215,957	233,075	-	233,075
P/T Wages	16,577	24,715	24,857	20,480	-	20,480
Overtime	193	535	3,629	540	-	540
Special Pay	1,525	750	1,000	2,000	-	2,000
Payroll Taxes	17,409	23,568	22,090	23,049	-	23,049
401 A Benefit	3,868	6,240	3,646	3,674	-	3,674
Medical/Dental/Life Insurance	26,952	37,619	21,575	24,725	-	24,725
Sub-Total:	271,283	334,892	292,754	307,543	-	307,543
Professional Expenses						
Payroll Fees	13,734	17,145	16,860	16,860	-	16,860
Professional Fees	74,327	28,641	45,711	15,665	-	15,665
Legal Fees	100,374	131,000	90,000	95,000	-	95,000
Management Fees	148,376	157,500	157,500	190,400	-	190,400
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees	31,000	31,000	31,000	33,000	-	33,000
Software Renewal/Support Fees	4,858	9,566	9,015	22,885	17,055	39,940
Sub-Total:	377,668	379,852	355,086	378,810	17,055	395,865

FY19 Budget

Dept.

Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Supplies						
Operating Supplies	9,111	11,988	9,802	10,500	-	10,500
Fuel	64	-	-	-	-	-
Sub-Total:	9,176	11,988	9,802	10,500	-	10,500
Other Gen. & Admin. Expenses						
Collection Fees	67,945	71,243	68,210	70,256	-	70,256
Collection Discounts	109,815	117,900	113,648	117,057	-	117,057
Property Taxes	15,711	17,900	15,636	16,105	-	16,105
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	5,571	6,010	6,010	61,524	-	61,524
Employee Recruitment & Testing	457	320	885	320	-	320
Lien & Recording Fees	2,934	2,760	1,506	1,588	-	1,588
Travel and Training	4,444	10,130	10,130	10,405	-	10,405
Telephone, Internet, Cable	4,853	5,673	6,445	6,297	-	6,297
Postage	8,500	4,945	5,687	5,799	-	5,799
Utilities/Electricity	3,659	4,080	4,206	4,206	-	4,206
Equipment Leasing	6,277	5,325	5,325	5,429	-	5,429
Insurance	150,430	120,998	120,998	120,998	-	120,998
Workers Comp. Insurance	2,244	1,605	1,605	1,605	-	1,605
Printing	6,574	2,795	3,608	3,716	-	3,716
Advertising	3,654	3,759	4,996	5,146	-	5,146
Bank Charges	24,817	31,200	28,750	30,763	-	30,763
Bad Debt	(1,790)	-	-	-	-	-
Dues and Subscriptions	6,118	1,064	3,064	4,070	-	4,070
Election Expenses	692	10,000	7,712	8,650	-	8,650
Sub-Total:	423,905	418,707	409,421	474,934	-	474,934
Maintenance & Repairs						
R & M - Misc.	-	180	-	-	-	-
R & M Buildings	2,000	2,220	2,220	2,287	-	2,287
R & M Equipment	6,358	3,075	1,600	2,675	-	2,675
Sub-Total:	8,358	5,475	3,820	4,962	-	4,962
Contingency						
Contingency	-	29,012	-	20,618	-	20,618
Sub-Total:	-	29,012	-	20,618	-	20,618
Miscellaneous						
Cash Over/Short	(7)	-	-	-	-	-
Sub-Total:	(7)	-	-	-	-	-

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Transfers						
Transfer to Debt Service Fund	525,428	-	-	-	700,000	700,000
Sub-Total:	525,428	-	-	-	700,000	700,000
Total Expenditures:	1,615,811	1,179,926	1,070,883	1,197,367	717,055	1,914,422
Total Revenues over Expenditures:	1,969,391	2,446,871	2,575,002	2,434,318	(607,613)	1,826,705

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	625	5,000	7,000	3,500	-	3,500
FY18 Year-end Est.: Workers Comp refund, TIPS program and misc. insurance claim proceeds						
FY19 Base Budget: Miscellaneous insurance claim proceeds						
Misc. Income General	292	750	325	400	-	400
FY19 Base Budget: Printing services for residents						
Sub-Total:	917	5,750	7,325	3,900	-	3,900
Total Revenues:	917	5,750	7,325	3,900	-	3,900
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	50,803	53,803	53,482	54,413	-	54,413
FY18 Year-end Est.: 1.00 FTE District Clerk \$53,482						
FY19 Base Budget: 1.00 FTE District Clerk \$54,413						
P/T Wages	16,577	24,715	24,857	20,480	-	20,480
FY18 Year-end Est.: 0.85 FTE Receptionist \$18,617; 0.23 FTE (seasonal) Administrative Assistant (records management) \$6,240						
FY19 Base Budget: 0.43 FTE Receptionist (6 months of two positions in Old Admin. Bldg.) \$9,317, 0.08 FTE Administrative Assistant (records management seasonal position) \$2,427, and 0.32 FTE Administrative Assistant (6 months position in New Admin. Bldg.) \$8,736						
Special Pay	400	-	1,000	1,000	-	1,000
FY19 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	-	40	40	40	-	40
Payroll Taxes	5,195	6,892	7,144	6,834	-	6,834
FY19 Base Budget: 9% Payroll Tax						
401 A Benefit	1,504	1,570	1,604	1,632	-	1,632
FY19 Base Budget: One employee contribution						
Medical/Dental/Life Insurance	7,906	9,317	12,244	14,038	-	14,038
FY18 Year-end Est.: 1 (employee and child) medical \$11,878, 1 dental \$323, and 1 life \$43						
FY19 Base Budget: 1 (employee and child) medical \$13,660, 1 dental \$333, and 1 life \$45						
Sub-Total:	82,386	96,337	100,371	98,437	-	98,437
Professional Fees	50,773	17,641	17,641	3,895	-	3,895
FY18 Year-end Est.: \$14,100 backup and app subscriptions and \$3,541 IT maintenance						
FY19 Base Budget: \$3,895 for IT support with increase for New Administration Building, \$14,100 backup and app subscriptions moved to Software Renewal and Support line-item						
Legal Fees	100,374	131,000	90,000	95,000	-	95,000
FY18 Year-end Est.: Based on trend analysis with \$11,000 reserve for special legal fees. (Legal fees for Resident Relations needs are now expensed in that department)						
FY19 Base Budget: Based on historic trends with \$20,000 reserve for special legal fees						

FY19 Budget

Dept.

Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Management Fees	148,376	157,500	157,500	190,400		190,400
FY18 Year-end Est.: SDS Contract for Community Manager position						
FY19 Base Budget: SDS Contract with \$6,000 costs reimbursement reserve plus \$32,000 for 6 months Management Analyst position (approved in FY17 Budget) to be filled once New Administration Building is opened						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY19 Base Budget: Part of the SDS contract						
Software Renewal/Support Fees	-	3,999	3,945	17,595	17,055	34,650
FY18 Year-end Est.: \$3,945 ClerkBase miscoded to Dues and Subscriptions in 2017						
FY19 Base Budget: \$3,945 ClerkBase and \$14,100 Backup and App Subscriptions moved from Professional Services line item						
FY19 Decision Point: \$21,000 Web-based BOT Agenda System (\$20,000 annual &+ \$1,000 one-time setup) which will eliminates ClerkBase support cost (\$3,945)						
Sub-Total:	304,523	315,140	274,086	311,890	17,055	328,945

Supplies

Operating Supplies	4,814	6,000	4,907	5,200	-	5,200
FY19 Base Budget: Supplies for new offices and summer records management work						
Fuel	64	-	-	-	-	-
FY18 Year-end Est.: Absorbed by Property Services due to immaterial amount of cost and administrative time in tracking separate expense						
Sub-Total:	4,879	6,000	4,907	5,200	-	5,200

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	142	200	645	200	-	200
FY18 Year-end Est.: Seasonal position (records management work) and return to work physicals/lift tests						
FY19 Base Budget: Annual seasonal position and any potential vacancies						
Lien & Recording Fees	1,760	1,310	581	500	-	500
FY18 Year-end Est.: County recording fees						
FY19 Base Budget: Reduced fees due to e-recording with County						
Travel and Training	794	4,480	4,480	4,805	-	4,805
FY18 Year-end Est.: \$150 Florida Institute Of Gov't (FIOG); \$2,690 FL Association of Special Districts (FASD) annual conference, \$840 Space Coast League of Cities, \$800 FL Association of Clerks						
FY19 Base Budget: \$155 Florida Institute Of Gov't (FIOG); \$3,000 FASD annual conference, \$850 Space Coast League of Cities, \$800 FL Association of Clerks						
Telephone, Internet, Cable	1,308	1,965	2,737	2,478	-	2,478
FY19 Base Budget: Cost related to Administration Building						
Postage	6,460	1,550	2,292	2,302	-	2,302
FY18 Year-end Est.: \$288 regular mail and \$2,004 budget mail out						
FY19 Base Budget: \$298 regular mail and \$2,004 budget mail out						
Equipment Leasing	3,207	3,465	3,465	3,569	-	3,569
FY19 Base Budget: Printer lease and tangible property tax						
Insurance	150,430	120,998	120,998	120,998	-	120,998
FY19 Base Budget: BBRD general liability insurance premium 2nd year of a 2 year contract						
Workers Comp. Insurance	1,693	1,209	1,209	1,209	-	1,209
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Printing	5,843	1,300	2,495	2,570	-	2,570
FY19 Base Budget: Ballot and budget printing costs						

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17

Actual

FY 18

Revised

Budget

FY 18

Est.

Year-end

FY 19

Base

Budget

FY 19

Decision

Points

FY 19

Proposed

Budget

Advertising	2,272	2,350	3,587	3,695	-	3,695
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FY18 Year-end Est.: Regular and referendum advertising

FY19 Base Budget: Regular and anticipated referendum advertising

Dues and Subscriptions	4,670	850	2,850	3,850	-	3,850
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FY18 Year-end Est.: \$175 Special District Fee, \$75 FACC, \$600 MailChimp, \$2,000 FASD (1st year discounted)

FY19 Base Budget: \$175 Special District Fee, \$75 FACC, \$600 MailChimp, \$3,000 FASD (2nd year discounted)

Election Expenses	692	10,000	7,712	8,650	-	8,650
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FY18 Year-end Est.: Non-federal election trend with referendum

FY19 Base Budget: Federal election trend

Sub-Total:	179,271	149,677	153,051	154,826	-	154,826
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Maintenance & Repairs

R & M Equipment	5,290	975	500	1,925	-	1,925
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FY18 Year-end Est.: Replacement of equipment as needed

FY19 Base Budget: Replacement of equipment as needed plus \$1,200 for computer and miscellaneous office needs of new Management Analyst position (approved in FY17 Budget)

Sub-Total:	5,290	975	500	1,925	-	1,925
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Total Expenditures:	576,347	568,129	532,915	572,278	17,055	589,333
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Total Revenues over Expenditures:	(575,430)	(562,379)	(525,590)	(568,378)	(17,055)	(585,433)
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FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
FY18 Year-end Est.: 99.98% collections						
FY19 Base Budget: 4,879 lots at \$61.50 per month						
FY19 Decision Point: \$1.87 per month increase (\$0.95 for 1.50% inflationary factor, \$0.72 for decreased golf membership revenues and \$0.20 for cost of BFBHOA Office)						
Sub-Total:	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
Interest						
Interest Income	16,163	6,500	18,000	12,000	-	12,000
FY19 Base Budget: Interest income earned from district bank accounts						
Sub-Total:	16,163	6,500	18,000	12,000	-	12,000
Other Income						
NSF Fees	160	-	80	80	-	80
FY19 Base Budget: Non sufficient funds check fee recovery						
Sales Tax Discounts	360	360	360	360		360
FY19 Base Budget: Discounts for collecting and remitting state sales tax						
Delinquent Fee Collections	5,150	5,040	5,040	5,010	-	5,010
FY19 Base Budget: \$10 late fee charged on past due accounts monthly						
Lien Fee Reimbursement	2,655	2,250	1,005	1,515	-	1,515
FY19 Base Budget: Lien recording fees charged to accounts for filing new or amended liens						
Legal Fee Recovery	7,858	2,079	995	2,020	-	2,020
FY19 Base Budget: Legal fees collected from past due accounts						
Postage Revenue	327	266	98	98	-	98
FY19 Base Budget: Charged to accounts for filing new or amended liens						
Proceeds Sales of Fixed Assets	-	2,850	12,000	5,000	-	5,000
FY18 Year-end Est.: Proceeds of sale of dump truck, lawn mower and other miscellaneous assets						
FY19 Base Budget: Proceeds of sales of purged electronic equipment, truck, golf cart and miscellaneous assets						
Donations	-	-	-	-	-	-
Miscellaneous Income General	21,295	1,000	1,000	1,000	-	1,000
Sub-Total:	37,805	13,845	20,578	15,083	-	15,083
	3,584,285	3,621,047	3,638,560	3,627,785	109,442	3,737,227

Expenditures

Administration

Finance

Personnel Expenses

F/T Salaries	153,956	187,662	162,475	178,662	-	178,662
FY18 Year-end Est.: 1.0 FTE Finance Manager \$70,027, 1.0 FTE Accounting Associate III \$36,234, 1.0 FTE Accounting Associate II \$34,645 and 1.0 FTE Accounting Associate I \$21,569						
FY19 Base Budget: 1.0 FTE Finance Manager \$72,156, 1.0 FTE Accounting Associates III \$37,121, 1.0 FTE Accounting Associate II \$35,585, and 1.0 FTE Accounting Associate I \$33,800						

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

FY 19
Decision
Points

FY 19
Proposed
Budget

P/T Wages	-	-	-	-	-	-
Overtime	193	495	3,589	500	-	500
FY18 Year-end Est.: Higher than normal due to unplanned vacancy during audit season						
Special Pay	1,125	750	-	1,000	-	1,000
FY19 Base Budget: Acting Finance Manager pay in the absence of the Finance Manager						
Payroll Taxes	12,214	16,676	14,946	16,215	-	16,215
FY19 Base Budget: 9% of Payroll						
401 A Benefit	2,363	4,670	2,042	2,042	-	2,042
FY19 Base Budget: One employee contribution						
Medical/Dental/Life Insurance	19,045	28,302	9,331	10,687	-	10,687
FY18 Year-end Est.: 1 medical \$8,965, 1 dental \$323, and 1 life \$43						
FY19 Base Budget: 1 medical \$10,309, 1 dental \$333, and 1 life \$45						
Sub-Total:	188,897	238,555	192,383	209,106	-	209,106

Professional Expenses

Payroll Fees	13,734	17,145	16,860	16,860	-	16,860
FY19 Base Budget: \$535 per payroll plus \$1,950 W2 and 1099 processing plus \$1,000 maintenance						
Professional Fees	23,554	11,000	28,070	11,770	-	11,770
FY18 Year-end Est.: \$4,520 IT support, \$13,300 accounting support (temp. to hire employment agency cost), \$10,250 Milestone (audit support company)						
FY19 Base Budget: \$4,520 IT support, \$7,250 Milestone (audit support company)						
Accounting & Auditing Fees	31,000	31,000	31,000	33,000	-	33,000
FY18 Year-end Est.: \$23,000 audit plus \$8,000 OPEB						
FY19 Base Budget: \$23,000 audit plus \$10,000 OPEB for additional requirements						
Software Renewal/Support Fees	4,858	5,567	5,070	5,290	-	5,290
FY19 Base Budget: Accounting software and support						
Sub-Total:	73,146	64,712	81,000	66,920	-	66,920

Supplies

Operating Supplies	4,297	5,988	4,895	5,300	-	5,300
FY19 Base Budget: Office supplies for daily operations						
Fuel	-	-	-	-	-	-
Sub-Total:	4,297	5,988	4,895	5,300	-	5,300

Other Gen. & Admin. Expenses

Collection Fees	67,945	71,243	68,210	70,256	-	70,256
FY19 Base Budget: Paid to Brevard County						
Collection Discounts	109,815	117,900	113,648	117,057	-	117,057
FY19 Base Budget: Discounts given for early payment of property tax by residents						
Property Taxes	15,711	17,900	15,636	16,105	-	16,105
FY19 Base Budget: For property owned by BBRD						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY19 Base Budget: Administrative fee for retirement plan						
Employee Incentive	5,571	6,010	6,010	61,524	-	61,524
FY18 Year-end Est.: \$670 for flu shots, \$3,600 employee Christmas gift cards, \$1,740 Christmas Party						
FY19 Base Budget: \$55,334 for salary increases (3% max merit & COLA [2.8% of salaries & wages]), \$740 for flu shots, \$3,600 employee Christmas gift cards, \$1,850 Christmas Party						

FY19 Budget

Dept.

Sub-Department

Category

Description

	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Employee Recruitment & Testing	315	120	240	120	-	120
FY18 Year-end Est.: Cost of hiring two staff						
FY19 Base Budget: For possible vacancies and return to work physicals/lift tests						
Lien & Recording Fees	1,174	1,450	925	1,088	-	1,088
FY19 Base Budget: Fees paid to Brevard to record liens and satisfaction of liens						
Travel and Training	3,650	5,650	5,650	5,600	-	5,600
FY18 Year-end Est.: \$1,800 FGFOA training and \$2,800 SAGE training for staff						
FY19 Base Budget: \$2,800 continuing education and \$2,800 SAGE training for staff (specifics to be determined)						
Telephone, Internet, Cable	3,545	3,708	3,708	3,819	-	3,819
FY19 Base Budget: Telephone and Internet charges						
Postage	2,040	3,395	3,395	3,497	-	3,497
FY19 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	3,659	4,080	4,206	4,206	-	4,206
FY19 Base Budget: Administration Building						
Equipment Leasing	3,070	1,860	1,860	1,860	-	1,860
FY19 Base Budget: Postage machine						
Workers Comp. Insurance	551	396	396	396	-	396
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Printing	731	1,495	1,113	1,146	-	1,146
FY19 Base Budget: Checks, letterhead and envelopes						
Advertising	1,382	1,409	1,409	1,451	-	1,451
FY19 Base Budget: Notices of audited statement of revenue and expenses and miscellaneous						
Bank Charges	24,817	31,200	28,750	30,763	-	30,763
FY18 Year-end Est.: Bank and credit card fees						
FY19 Base Budget: Anticipated increase in bank and credit card fees						
Bad Debt	(1,790)	-	-	-	-	-
Dues and Subscriptions	1,448	214	214	220	-	220
FY19 Base Budget: Sam's, Amazon and PayPal memberships						
Sub-Total:	244,634	269,030	256,370	320,108	-	320,108
Maintenance & Repairs						
R & M - Misc.	-	180	-	-	-	-
R & M Buildings	2,000	2,220	2,220	2,287	-	2,287
FY19 Base Budget: Fire alarm, pest control and annual inspection						
R & M Equipment	1,068	2,100	1,100	750	-	750
FY19 Base Budget: Replacement of office equipment						
Sub-Total:	3,068	4,500	3,320	3,037	-	3,037
Contingency						
Contingency	-	29,012	-	20,618	-	20,618
FY19 Base Budget: Cost of two employee health insurance coverage (approximately a third of eligible employees do not elect coverage)						
Sub-Total:	-	29,012	-	20,618	-	20,618

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Miscellaneous						
Cash Over/Short	(7)	-	-	-	-	-
Sub-Total:	(7)	-	-	-	-	-
Transfers						
Transfer to Debt Service Fund	525,428	-	-	-	700,000	700,000
Sub-Total:	525,428	-	-	-	700,000	700,000
Total Expenditures:	1,039,463	611,797	537,968	625,089	700,000	1,325,089
Total Revenues over Expenditures:	2,544,822	3,009,250	3,100,592	3,002,696	(590,558)	2,412,138

FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	60,571	68,200	61,800	62,300	-	62,300
Building Rental	5,742	6,000	4,500	4,500	-	4,500
DOR Enforcement Fees	32,419	9,300	13,000	13,000	-	13,000
Sub-Total:	98,732	83,500	79,300	79,800	-	79,800
Other Income						
Miscellaneous Income General	16,170	3,600	4,200	4,215	-	4,215
Sub-Total:	16,170	3,600	4,200	4,215	-	4,215
Total Revenues:	114,902	87,100	83,500	84,015	-	84,015
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	143,200	149,919	154,765	158,404	-	158,404
P/T Wages	98,869	118,430	111,720	113,629	-	113,629
Overtime	1,047	300	355	350	-	350
Special Pay	1,483	2,700	-	-	-	-
Payroll Taxes	19,189	23,509	23,997	24,501	-	24,501
401 A Benefit	3,930	4,372	4,643	4,753	-	4,753
Medical/Dental/Life Insurance	17,138	19,028	19,339	22,094	-	22,094
Sub-Total:	284,855	318,258	314,819	323,731	-	323,731
Professional Expenses						
Professional Fees	-	36,000	27,144	36,000	-	36,000
Legal Fees	36,135	17,505	18,025	19,050	-	19,050
HR Consulting Fees	4,913	-	-	-	-	-
Software Renewal/Support Fees	12,600	11,155	11,100	11,150	-	11,150
Sub-Total:	53,648	64,660	56,269	66,200	-	66,200
Supplies						
Operating Supplies	8,098	8,570	8,147	8,260	-	8,260
Fuel	7,145	5,550	8,400	8,450	-	8,450
Sub-Total:	15,243	14,120	16,547	16,710	-	16,710
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	367	600	882	775	-	775
Travel and Training	1,464	4,340	4,100	4,880	-	4,880
Telephone, Internet, Cable	2,704	3,420	3,535	3,702	-	3,702
Postage	4,409	3,900	4,310	4,388	-	4,388
Utilities/Electricity	1,328	1,480	1,359	1,359	-	1,359
Utilities/Water	606	665	700	750	-	750
Equipment Leasing	4,365	4,626	5,145	5,302	-	5,302
Workers Comp. Insurance	783	753	753	753	-	753

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Printing	889	910	855	945	-	945
Employee Clothing Allowance	-	485	400	295	-	295
DOR Enforcement Expenses	750	2,300	1,300	1,300	-	1,300
Dues and Subscriptions	339	140	105	140	-	140
Sub-Total:	18,005	23,619	23,444	24,589	-	24,589
Maint. & Repairs						
R & M Buildings	1,092	1,025	1,075	1,075	-	1,075
R & M Equipment	2,006	1,325	1,425	2,200	-	2,200
Vehicle Maintenance	-	800	750	822	-	822
Sub-Total:	3,098	3,150	3,250	4,097	-	4,097
Miscellaneous						
Miscellaneous Expenditures	899	600	750	670	-	670
Cash Over/Short	18	-	(2)	-	-	-
Sub-Total:	917	600	748	670	-	670
Total Expenditures:	375,766	424,407	415,077	435,997	-	435,997
Total Revenues over Expenditures:	(260,864)	(337,307)	(331,577)	(351,982)	-	(351,982)

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	60,571	68,200	61,800	62,300	-	62,300
FY19 Base Budget: Based on historical trends						
Building Rental	5,742	6,000	4,500	4,500	-	4,500
FY19 Base Budget: Based on historical trends and revised guest pass policy						
Sub-Total:	66,313	74,200	66,300	66,800	-	66,800
Other Income						
Miscellaneous Income General	16,170	3,600	4,200	4,215	-	4,215
FY19 Base Budget: Key deposits and replacement badges						
Sub-Total:	16,170	3,600	4,200	4,215	-	4,215
Total Revenues:	82,483	77,800	70,500	71,015	-	71,015
Expenditures						
Resident Relations						
Customer Service						
Personnel Expenses						
F/T Salaries	62,494	62,115	64,742	66,584	-	66,584
FY18 Year-end Est.: 0.60 FTE Resident Relations Manager/H.R. Coordinator \$36,279, 1.0 FTE Calendar/RV Coordinator \$28,553						
FY19 Base Budget: 0.60 FTE Resident Relations Manager/H.R. Coordinator \$37,141, 1.0 FTE Calendar/RV Coordinator \$29,453						
P/T Wages	32,736	40,379	31,321	31,796	-	31,796
FY18 Year-end Est.: 0.25 FTE Administrative Assistant \$6,962, 1.25 FTE Customer Service Clerk \$31,320						
FY19 Base Budget: 0.25 FTE Administrative Assistant \$7,030, 1.25 FTE Customer Service Clerk \$31,796						
Overtime	832	150	150	150	-	150
Special Pay	25	-	-	-	-	-
Payroll Taxes	7,522	8,982	8,646	8,854	-	8,854
FY19 Base Budget: 9% of payroll						
401 A Benefit	2,420	1,811	1,942	1,998	-	1,998
FY19 Base Budget: 1.6 employee contributions						
Medical/Dental/Life Insurance	8,685	9,528	9,529	10,899	-	10,899
FY18 Year-end Est.: 1 medical \$8,965, 1.6 dental \$309/person = \$495, and 1.6 life \$43/person = 69						
FY19 Base Budget: 1 medical \$10,309, 1.6 dental \$324/person = \$518, and 1.6 life \$45/person = \$72						
Sub-Total:	114,713	122,965	116,330	120,281	-	120,281

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

FY 19
Decision
Points

FY 19
Proposed
Budget

Professional Expenses

Legal Fees	4,060	4,505	3,000	3,000	-	3,000
FY19 Base Budget: Primarily human resources related support cost						
HR Consulting Fees	4,913	-	-	-	-	-
Software Renewal/Support Fees	-	355	300	350	-	350
FY19 Base Budget: Support for badge update software						
Sub-Total:	8,973	4,860	3,300	3,350	-	3,350

Supplies

Operating Supplies	3,691	3,350	3,500	3,600	-	3,600
FY19 Base Budget: Office supplies, small office equipment, miscellaneous						
Sub-Total:	3,691	3,350	3,500	3,600	-	3,600

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	166	300	350	375	-	375
FY19 Base Budget: Background checks and advertising						
Travel and Training	-	2,175	2,000	2,715	-	2,715
FY18 Year-end Est.: Local Human Resources professional association meetings						
FY19 Base Budget: Human Resources professional conference for \$875, lodging \$700; travel \$250 and Treasure Coast Human Resources Professional Association meetings \$100; plus various continuing education for staff \$250						
Telephone, Internet, Cable	1,225	1,500	1,415	1,486	-	1,486
FY19 Base Budget: Telephone and internet cost for the sub-department						
Utilities/Electricity	664	730	679	679	-	679
FY19 Base Budget: 50% of Resident Relations Building (anticipate share of New Administration Building to be similar)						
Utilities/Water	303	340	350	375	-	375
FY19 Base Budget: 50% of Resident Relations Building (anticipate share of New Administration Building to be similar)						
Equipment Leasing	2,004	2,132	2,315	2,387	-	2,387
FY19 Base Budget: 60% of copier fees						
Workers Comp. Insurance	308	214	214	214	-	214
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Printing	299	560	300	450	-	450
FY18 Year-end Est.: Brochures and guest passes						
FY19 Base Budget: New letterhead and miscellaneous when moving to New Administration Building						
Dues and Subscriptions	199	-	-	-	-	-
Sub-Total:	5,169	7,951	7,623	8,681	-	8,681

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

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Est.
Year-end

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Base
Budget

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Decision
Points

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Budget

Maint. & Repairs

R & M Buildings	546	500	550	550	-	550
FY19 Base Budget: 50% Pest control and security monitoring fees for building						
R & M Equipment	650	925	925	1,550	-	1,550
FY18 Year-end Est.: Purchase laptop for sub-department and miscellaneous repairs/replacement						
FY19 Base Budget: Replacement of 3 computers						
Sub-Total:	1,196	1,425	1,475	2,100	-	2,100

Miscellaneous

Miscellaneous Expenditures	899	600	700	670	-	670
FY19 Base Budget: Cost of keys for beach and pier						
Cash Over/Short	18	-	(2)	-	-	-
Sub-Total:	917	600	698	670	-	670

Total Expenditures: 134,658 141,151 132,926 138,682 - 138,682

Total Revenues over Expenditures: (52,175) (63,351) (62,426) (67,667) - (67,667)

FY19 Budget

Dept.						
Sub-Department			FY 18	FY 18	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees	32,419	9,300	13,000	13,000	-	13,000
FY19 Base Budget: Anticipated actual receipts						
Sub-Total:	32,419	9,300	13,000	13,000	-	13,000
Other Income						
Miscellaneous Income General	-	-	-	-	-	-
FY18 Year-end Est.: Administrative fees to be recorded under DOR Enforcement fees due to complexity of work and small dollar value						
Sub-Total:	-	-	-	-	-	-
Total Revenues:	32,419	9,300	13,000	13,000	-	13,000

Expenditures

Resident Relations

DOR Enforcement

Personnel Expenses

F/T Salaries	80,706	87,804	90,023	91,820	-	91,820
FY18 Base Budget: 0.40 FTE Resident Relations Manager/H.R. Coordinator, \$24,186 1.0 FTE DOR/ARCC Administrative Assistant \$33,862, 1.0 FTE DOR/ARCC Inspector \$31,974						
FY19 Base Budget: 0.40 FTE Resident Relations Manager/H.R. Coordinator, \$24,760 1.0 FTE DOR/ARCC Administrative Assistant \$33,862, 1.0 FTE DOR/ARCC Inspector \$33,198						
P/T Wages	43,094	41,902	44,564	45,943	-	45,943
FY18 Year-end Est.: 1.20 FTE DOR/ARCC Inspectors \$34,644, 0.378 FTE Administrative Assistant \$9,920						
FY19 Base Budget: 1.20 FTE DOR/ARCC Inspectors \$35,716, 0.378 FTE Administrative Assistant \$10,227						
Overtime	215	150	150	200	-	200
Special Pay	1,458	1,800	-	-	-	-
Payroll Taxes	9,655	11,364	12,126	12,417	-	12,417
FY19 Base Budget: 9% of payroll						
401 A Benefit	1,510	2,561	2,701	2,755	-	2,755
FY19 Base Budget: 2.4 employee contributions						
Medical/Dental/Life Insurance	8,453	9,500	9,810	11,195	-	11,195
FY18 Year-end Est.: 1 medical \$8,965, 2.4 dental \$309/person = \$742, and 2.4 life \$43/person = \$103						
FY19 Base Budget: 1 medical \$10,309, 2.4 dental \$324/person = \$778, and 2.4 life \$45/person = \$108						
Sub-Total:	145,091	155,081	159,374	164,330	-	164,330

FY19 Budget

Dept.

Sub-Department

Category

Description

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FY 18
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Budget

FY 18
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Year-end

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Budget

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Decision
Points

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Proposed
Budget

Professional Expenses

Legal Fees	32,075	13,000	15,025	16,050	-	16,050
FY19 Base Budget: DOR related costs						
Software Renewal/Support Fees	12,600	10,800	10,800	10,800	-	10,800
FY19 Base Budget: User fees for Citizen Serve for three DOR/ARCC Inspectors, Resident Relations Manager/H.R. Coordinator, Administrative Assistant and DOR/ARCC Administrative Assistant						
Sub-Total:	44,675	23,800	25,825	26,850	-	26,850

Supplies

Operating Supplies	3,816	3,895	3,797	3,910	-	3,910
FY19 Base Budget: Certified mail envelopes, paper, office supplies, etc.						
Fuel	5,316	2,450	5,400	5,450	-	5,450
FY19 Base Budget: Fuel for DOR truck						
Sub-Total:	9,132	6,345	9,197	9,360	-	9,360

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	100	300	250	-	250
FY19 Base Budget: Background checks and advertising						
Travel and Training	1,464	2,165	2,100	2,165	-	2,165
FY19 Base Budget: Florida Association of Code Enforcement (FACE) training course for one inspector (\$565), travel and lodging for one inspector (\$1,000) and continuing education for staff (\$600)						
Telephone, Internet, Cable	1,478	1,420	1,768	1,821	-	1,821
FY19 Base Budget: Telephone, cable and data access for DOR/ARCC Inspectors field tablets						
Postage	4,409	3,900	4,310	4,388	-	4,388
FY19 Base Budget: Cost of mailing violation notices						
Utilities/Electricity	664	750	680	680	-	680
FY19 Base Budget: 50% of Resident Relations Building utilities expenses (anticipate share of New Administration Building to be similar)						
Utilities/Water	303	325	350	375	-	375
FY19 Base Budget: 50% of Resident Relations Building utilities expenses (anticipate share of New Administration Building to be similar)						
Equipment Leasing	2,361	2,494	2,830	2,915	-	2,915
FY19 Base Budget: 40% of copier lease and 100% of postage machine lease						
Workers Comp. Insurance	315	392	392	392	-	392
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Printing	590	350	555	495	-	495
DOR Enforcement Expenses	750	2,300	1,300	1,300	-	1,300
FY19 Base Budget: Abatement costs (power washes, etc.)						

FY19 Budget

Dept.

Sub-Department

Category

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Year-end

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Budget

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Decision
Points

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Budget

Employee Clothing Allowance	-	300	275	200	-	200
FY19 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	140	140	105	140	-	140
FY19 Base Budget: Florida Association of Code Enforcement membership renewals for 3 DOR/ARCC Inspectors and Resident Relations Manager/H.R. Coordinator						
Sub-Total:	12,474	14,636	14,965	15,121	-	15,121

Maint. & Repairs

R & M Buildings	546	525	525	525	-	525
FY19 Base Budget: 50% Pest control, and security monitoring fees for building						
R & M Equipment	1,356	400	500	650	-	650
Vehicle Maintenance	-	800	750	822	-	822
FY19 Base Budget: Golf cart and mid-sized truck						
Sub-Total:	1,902	1,725	1,775	1,997	-	1,997

Miscellaneous

Miscellaneous Expenditures	-	-	50	-	-	-
Sub-Total:	-	-	50	-	-	-

Total Expenditures: 213,274 201,587 211,186 217,658 - 217,658

Total Revenues over Expenditures: (180,855) (192,287) (198,186) (204,658) - (204,658)

FY19 Budget

Dept.

Sub-Department

Category

Description

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Budget

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Year-end

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Expenditures

Resident Relations

Community Watch

Personnel Expenses

P/T Wages	23,039	36,149	35,835	35,890	-	35,890
FY18 Year-end Est.: 1.40 FTE Community Watch Officers						
FY19 Base Budget: 1.40 FTE Community Watch Officers						
Overtime	-	-	55	-	-	-
Special Pay	-	900	-	-	-	-
Payroll Taxes	2,012	3,163	3,225	3,230	-	3,230
FY19 Base Budget: 9% of payroll						
Sub-Total:	25,051	40,212	39,115	39,120	-	39,120

Professional Expenses

Professional Fees	-	36,000	27,144	36,000	-	36,000
FY19 Base Budget: Off-duty Brevard County Sheriff Office Deputy patrol program (moved from Administration: District Clerk in FY18)						
Sub-Total:	-	36,000	27,144	36,000	-	36,000

Supplies

Operating Supplies	592	1,325	850	750	-	750
FY19 Base Budget: Miscellaneous office supplies						
Fuel	1,829	3,100	3,000	3,000	-	3,000
FY19 Base Budget: Fuel for patrols						
Sub-Total:	2,421	4,425	3,850	3,750	-	3,750

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	201	200	232	150	-	150
FY19 Base Budget: Background checks and advertising						
Telephone, Internet, Cable	-	500	352	395	-	395
FY19 Base Budget: Cell phone for Community Watch Officers						
Workers Comp. Insurance	160	147	147	147	-	147
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Employee Clothing Allowance	-	185	125	95	-	95
FY19 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	361	1,032	856	787	-	787

Total Expenditures:	27,834	81,669	70,965	79,657	-	79,657
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Total Revenues over Expenditures:	(27,834)	(81,669)	(70,965)	(79,657)	-	(79,657)
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FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	706,571	678,198	745,392	766,450	-	766,450
Food Sales	309,792	313,008	339,398	352,513	-	352,513
Sub-Total:	1,016,363	991,206	1,084,790	1,118,963	-	1,118,963
Other Income						
Vending Machine Income	542	1,350	1,240	1,310	-	1,310
Miscellaneous Income General	3,310	2,868	2,564	5,944	-	5,944
Sub-Total:	3,852	4,218	3,804	7,254	-	7,254
Total Revenues:	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	147,207	150,343	147,857	153,717	24,960	178,677
P/T Wages	221,023	193,769	220,877	226,408	(19,728)	206,680
Special Pay	225	-	-	-	-	-
Overtime	4,702	1,100	2,525	2,590	-	2,590
Payroll Taxes	33,867	31,292	32,418	33,241	471	33,712
401 A Benefit	2,167	2,443	1,930	1,897	459	2,356
Medical/Dental/Life Insurance	25,197	37,000	38,196	43,038	7,481	50,519
Sub-Total:	434,388	415,947	443,803	460,890	13,643	474,533
Professional Expenses						
Professional Fees	-	-	1,310	1,375	-	1,375
Sub-Total:	-	-	1,310	1,375	-	1,375
Supplies						
Operating Supplies	11,423	7,405	10,775	10,858	-	10,858
Cleaning Supplies	5,711	4,940	5,646	5,682	-	5,682
Beverage Supplies	7,356	7,590	7,840	7,973	-	7,973
Paper Supplies	13,069	9,503	13,944	14,102	-	14,102
Fuel	172	355	201	277	-	277
Sub-Total:	37,732	29,793	38,406	38,892	-	38,892
Other General & Administrative Expenses						
Employee Recruitment & Testing	2,380	2,401	2,211	2,155	-	2,155
Travel & Training	4,345	2,875	4,339	4,384	-	4,384
Telephone, Internet, Cable	16,311	12,700	16,334	16,424	-	16,424
Utilities/Electricity	3,964	4,250	4,186	4,186	-	4,186
Utilities/Propane	6,162	6,210	7,275	7,342	-	7,342
Utilities/Water	2,460	2,325	2,396	2,427	-	2,427

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17

Actual

FY 18

Revised

Budget

FY 18

Est.

Year-end

FY 19

Base

Budget

FY 19

Decision

Points

FY 19

Proposed

Budget

Utilities/Solid Waste-Gar/Rec	3,691	3,950	3,493	3,622	-	3,622
Equipment Leasing	5,393	5,254	7,804	7,881	-	7,881
Uniform Leasing	5,847	5,560	5,879	5,997	-	5,997
Workers Comp. Insurance	13,053	8,374	8,374	8,374	460	8,834
Advertising	-	-	954	2,175	-	2,175
Dues & Subscriptions	7,000	6,223	8,093	8,152	-	8,152
Sub-Total:	70,605	60,122	71,338	73,119	460	73,579

Maintenance & Repairs

R & M - Misc.	-	450	435	445	-	445
R & M Buildings	5,428	4,725	4,958	5,175	-	5,175
R & M Equipment	12,500	16,375	16,652	16,507	-	16,507
Sub-Total:	17,929	21,550	22,045	22,127	-	22,127

Operations

Music & Entertainment	82,935	65,324	95,505	99,920	-	99,920
Food Cost of Sales	163,487	150,245	181,257	183,911	-	183,911
Beverage Cost of Sales	229,659	248,205	242,809	248,483	-	248,483
Soft Drink & CO2	31,942	34,641	36,388	37,479	-	37,479
Sub-Total:	508,023	498,415	555,959	569,793	-	569,793

Miscellaneous

Cash Over/Short	4	-	3	-	-	-
Sub-Total:	4	-	3	-	-	-

Total Expenditures: 1,068,680 1,025,827 1,132,864 1,166,196 14,103 1,180,299

Total Revenues over Expenditures: (48,465) (30,403) (44,270) (39,979) (14,103) (54,082)

FY19 Budget

Dept.	Sub-Department		FY 17	FY 18	FY 18	FY 19	FY 19	FY 19
Category			Actual	Revised	Est.	Base	Decision	Proposed
Description				Budget	Year-end	Budget	Points	Budget
Expenditures								
Food & Beverage								
Administration								
Personnel								
F/T Salaries			57,938	58,115	58,120	60,445	-	60,445
FY18 Year-end Est.: 1.0 FTE Food & Beverage Manager \$58,120								
FY19 Base Budget: 1.0 FTE Food & Beverage Manager \$60,445								
P/T Wages			17,101	20,316	17,981	18,134	-	18,134
FY18 Year-end Est.: 0.15 FTE Administrative Clerk \$3,369; 0.50 FTE Administrative Assistant \$14,612								
FY19 Base Budget: 0.15 FTE Administrative Clerk \$3,397; 0.50 FTE Administrative Assistant \$14,737								
Overtime			348	-	-	-	-	-
Payroll Taxes			5,937	7,300	6,849	7,072	-	7,072
FY19 Base Budget: 9% payroll tax								
401 A Benefit			1,672	1,743	1,878	1,897	-	1,897
FY19 Base Budget: One employee contribution								
Medical/Dental/Life Insurance			33	43	43	45	-	45
FY18 Year-end Est.: 1 life \$43/person								
FY19 Base Budget: 1 life \$45/person								
Sub-Total:			83,028	87,517	84,871	87,593	-	87,593
Supplies								
Operating Supplies			1,638	950	645	609	-	609
FY19 Base Budget: Supplies, printer toner, batteries, etc.								
Cleaning Supplies			-	-	-	-	-	-
Paper Supplies			-	250	154	169	-	169
FY19 Base Budget: Card stock, file folders, note books, etc.								
Sub-Total:			1,638	1,200	799	778	-	778
Other General & Administrative Expenses								
Employee Recruitment & Testing			-	100	50	50	-	50
Travel & Training			206	300	225	225	-	225
FY19 Base Budget: Workshop or training for Food & Beverage Manager and/or Administrative Assistant								
Telephone, Internet, Cable			1,631	1,575	1,634	1,639	-	1,639
FY19 Base Budget: Food & Beverage Manager's office phone, Food & Beverage Manager and Administrative Assistant cell phones								
Workers Comp. Insurance			2,467	1,908	1,908	1,908	-	1,908
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience								
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience								
Sub-Total:			4,305	3,883	3,817	3,822	-	3,822
Maintenance & Repairs								
R & M Equipment			-	500	475	325	-	325
FY18 Year-end Est.: Replaced office printer								
FY19 Base Budget: Replacement of minor equipment as needed								
Sub-Total:			-	500	475	325	-	325
Total Expenditures:			88,971	93,100	89,962	92,518	-	92,518
Total Revenues over Expenditures:			(88,971)	(93,100)	(89,962)	(92,518)	-	(92,518)

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	333,529	320,933	351,998	358,979	-	358,979
FY18 Year-end Est.: Projections based on FYTD and trend analysis						
FY19 Base Budget: 2.5% increase						
Food Sales	69,879	61,566	68,958	72,166	-	72,166
FY18 Year-end Est.: Projections based on FYTD and trend analysis (including a cold, rainy January 2018)						
FY19 Base Budget: 2.5% increase						
Sub-Total:	403,408	382,499	420,956	431,145	-	431,145
Other Income						
Vending Machine Income	542	1,350	1,240	1,310	-	1,310
FY19 Base Budget: Vending machine income dependent on number of people playing darts						
Miscellaneous Income General	1,645	1,743	465	1,995	-	1,995
FY19 Base Budget: Gift card sales and ticket sales; plan to promote new gift card sales at events during Christmas holiday						
Sub-Total:	2,187	3,093	1,705	3,305	-	3,305
Total Revenues:	405,595	385,592	422,661	434,450	-	434,450
Expenditures						
Food & Beverage						
Lounge						
Personnel						
F/T Salaries	26,161	25,546	21,825	22,589	-	22,589
FY18 Year-end Est.: 0.30 FTE Kitchen Supervisor \$9,315; 0.37 FTE Bar Supervisor \$7,212; 0.37 FTE Bartender \$5,298						
FY19 Base Budget: 0.30 FTE Kitchen Supervisor \$9,641; 0.37 FTE Bar Supervisor \$7,464; 0.37 FTE Bartender \$5,484						
P/T Wages	67,053	51,926	62,324	63,834	-	63,834
FY18 Year-end Est.: 1.0 FTE Cook \$23,926; 1.85 FTE Bartender \$25,938; 0.57 FTE Server \$6,863; 0.19 FTE Crowd Monitor/Bar Back \$3,938; 0.09 FTE Dishwasher \$1,659						
FY19 Base Budget: 1.0 FTE Cook \$24,128; 1.85 FTE Bartender \$26,936; 0.57 FTE Server \$7,114; 0.19 FTE Crowd Monitor/Bar Back \$3,971; 0.09 FTE Dishwasher \$1,685						
Overtime	318	250	100	155	-	155
Special Pay	75	-	-	-	-	-
Payroll Taxes	8,452	6,995	6,993	7,112	-	7,112
FY19 Base Budget: 9% payroll tax						
Medical/Dental/Life Insurance	18,130	18,633	19,055	21,521	-	21,521
FY18 Year-end Est.: 2 medical \$9,154/person = \$18,308, 2 dental \$309/person = \$618, and 2 life \$43/person = \$86						
FY19 Base Budget: 2 medical \$10,309/person = \$20,618, 2 dental \$333/person=\$666, and 2 life \$45/person = \$90						
Sub-Total:	120,189	103,350	110,297	115,211	-	115,211
Professional Expenses						
Professional Fees	-	-	812	925	-	925
FY18 Year-end Est.: POS system support (specific time worked on Golf Now roll out and maintenance)						
FY19 Base Budget: POS system support						
Sub-Total:	-	-	812	925	-	925

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
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Year-end

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Budget

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Decision
Points

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Proposed
Budget

Supplies

Operating Supplies	3,509	2,195	3,625	3,689	-	3,689
FY19 Base Budget: Glasses, flatware, utensils, tools, kitchen small wares, POS tape						
Cleaning Supplies	1,622	1,350	1,634	1,658	-	1,658
FY19 Base Budget: Ice machine filters, supplies to clean floors, dishes, counter tops						
Beverage Supplies	4,894	3,995	4,899	5,000	-	5,000
FY19 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	6,570	4,450	6,623	6,702	-	6,702
FY19 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	66	-	75	82	-	82
FY19 Base Budget: Pro-rated cost of fuel for the department's van						
Sub-Total:	16,662	11,990	16,856	17,131	-	17,131

Other General & Administrative Expenses

Employee Recruitment & Testing	822	750	745	795	-	795
FY19 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel & Training	2,166	1,350	2,194	2,225	-	2,225
FY18 Year-end Est.: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
FY19 Base Budget: Alcohol training program through the Department of Business and Professional Regulations, and industry specific training						
Telephone, Internet, Cable	578	525	585	601	-	601
FY19 Base Budget: Landline in Lounge, POS internet						
Utilities/Electricity	1,855	1,800	1,854	1,854	-	1,854
FY19 Base Budget: Lounge expenses						
Utilities/Propane	1,269	1,360	1,355	1,365	-	1,365
FY19 Base Budget: Prorated share of fuel for Lounge use of Building A Kitchen stove						
Utilities/Water	902	825	901	901	-	901
FY19 Base Budget: Lounge expenses						
Utilities/Solid Waste-Gar/Rec	1,634	1,550	1,625	1,632	-	1,632
FY19 Base Budget: Lounge expenses						
Equipment Leasing	1,797	1,950	1,844	1,891	-	1,891
FY19 Base Budget: Sirius radio \$95.85 quarter, dishwasher \$1,461						
Uniform Leasing	2,923	2,780	2,925	2,984	-	2,984
FY18 Year-end Est.: Ongoing uniform leasing program						
FY19 Base Budget: 2% annual increase						
Workers Comp. Insurance	2,739	1,822	1,822	1,822	-	1,822
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Clothing Allowance	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Dues & Subscriptions	4,508	2,433	4,511	4,570	-	4,570
FY18 Year-end Est.: Prorated royalty fees, food & liquor license fees (royalty fee increase due to increased music)						
FY19 Base Budget: Liquor license \$1,820, Food license \$273, Pro-rated royalty fees \$2,415						
Sub-Total:	21,194	17,145	20,361	20,640	-	20,640

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

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Revised
Budget

FY 18
Est.
Year-end

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Budget

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Decision
Points

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Proposed
Budget

Maintenance & Repairs

R & M - Misc.	-	125	120	125	-	125
FY19 Base Budget: Repairs made that are not building or equipment in the Lounge						
R & M Buildings	2,923	2,250	2,794	2,850	-	2,850
FY19 Base Budget: Repairs made to the Lounge that are specific to the F&B operation						
R & M Equipment	7,078	6,850	7,233	7,360	-	7,360
FY19 Base Budget: Maintenance to refrigeration equipment, equipment repairs and purchases						
Sub-Total:	10,002	9,225	10,147	10,335	-	10,335

Operations

Music & Entertainment	52,335	38,999	53,765	54,590	-	54,590
FY19 Base Budget: Karaoke, Trivia Night, Friday and Saturday night music, higher skilled musicians and bands are favorites of residents and cost more						
Food Cost of Sales	36,628	29,552	36,657	36,990	-	36,990
FY19 Base Budget: Food purchases for lunch menu items, tacos, pizzas and sliders. Coupon, loyalty cards and district employee meal benefit will be a contra revenue line item (in F&B Administration Sub-Department starting in FY19) thus current food cost of sales is currently overstated.						
Beverage Cost of Sales	108,177	118,745	114,107	116,455	-	116,455
FY19 Base Budget: Purchase of alcoholic beverages, beer and wine to prepare and serve drinks						
Soft Drink & CO2	19,308	19,595	21,119	21,598	-	21,598
FY19 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	216,448	206,891	225,648	229,633	-	229,633

Miscellaneous

Cash Over/Short	526	-	3	-	-	-
Sub-Total:	526	-	3	-	-	-

Total Expenditures:	385,020	348,601	384,124	393,875	-	393,875
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Total Revenues over Expenditures:	20,575	36,991	38,537	40,575	-	40,575
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FY19 Budget

Dept.	Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
	Category	FY 17	Revised	Est.	Base	Decision	Proposed
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
19th Hole							
Charges for Services							
	Beverage Sales	230,878	228,570	235,844	241,540	-	241,540
FY18 Year-end Est.: Projections based on FYTD and trend analysis							
FY19 Base Budget: 2.5% increase							
	Food Sales	123,302	150,270	140,662	144,178	-	144,178
FY18 Year-end Est.: Projections based on FYTD and trend analysis							
FY19 Base Budget: 2.5% increase							
	Sub-Total:	354,180	378,840	376,506	385,718	-	385,718
Other Income							
	Miscellaneous Income General	810	125	325	995	-	995
FY19 Base Budget: Gift Certificate sales; plan to promote new gift card sales at events during Christmas holidays							
	Sub-Total:	810	125	325	995	-	995
	Total Revenues:	354,990	378,965	376,831	386,713	-	386,713

Expenditures

Food & Beverage						
19th Hole						
Personnel						
F/T Salaries	49,809	55,772	49,429	51,614	17,472	69,086
FY18 Year-end Est.: 0.40 FTE Kitchen Supervisor \$12,419; 0.92 FTE Lead Cook \$24,940; 0.37 FTE Bar Supervisor \$7,212; 0.37 FTE Bartender \$5,298						
FY19 Base Budget: 0.40 FTE Kitchen Supervisor \$12,854; 0.92 FTE Lead Cook \$25,812; 0.37 FTE Bar Supervisor \$7,464; 0.37 FTE Bartender \$5,484						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
P/T Wages	90,322	79,228	82,676	84,990	(14,736)	70,254
FY18 Year-end Est.: 1.90 FTE Cook \$44,758; 1.35 FTE Bartender \$18,076; 1.50 FTE Server \$18,164; 0.01 FTE Crowd Monitor/Bar Back \$206; 0.08 FTE Dishwasher \$1,411						
FY19 Base Budget: 1.90 FTE Cook \$45,843; 1.35 FTE Bartender \$18,720; 1.50 FTE Server \$18,720; 0.01 FTE Crowd Monitor/Bar Back \$209; 0.08 FTE Dishwasher \$1,472						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Overtime	2,242	325	2,200	2,235	-	2,235
FY19 Base Budget: Required to prevent part-time employees from exceeding Obamacare cap of hours they can work						
Special Pay	150	-	-	-	-	-
Payroll Taxes	14,372	12,179	12,101	12,487	246	12,733
FY19 Base Budget: 9% payroll tax						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
401 A Benefit	496	700	52	-	459	459
FY18 Year-end Est.: One employee contribution ceased in early FY18						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						

FY19 Budget

Dept.

Sub-Department

Category

Description

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Budget

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Budget

Medical/Dental/Life Insurance	7,034	18,324	19,098	21,472	7,481	28,953
FY18 Year-end Est.: 2 medical \$9,154/person = \$18,308, 2 dental \$309/person = \$618, and 2 life \$43/person = \$86						
FY19 Base Budget: 2 medical \$10,309/person = \$20,618, 2 dental \$333/person=\$666, and 2 life \$45/person = \$90						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Sub-Total:	164,423	166,528	165,556	172,798	10,922	183,720

Professional Expenses

Professional Fees	-	-	498	450	-	450
FY18 Year-end Est.: POS system support, specific time spent on GolfNow (new POS system) roll out and maintenance						
FY19 Base Budget: POS system support						
Sub-Total:	-	-	498	450	-	450

Supplies

Operating Supplies	4,435	3,100	4,564	4,575	-	4,575
FY18 Year-end Est.: Steam table pans and covers, sugar caddies, menu covers						
FY19 Base Budget: Glasses, flatware, dishes, utensils, tools, kitchen small ware, POS tape						
Cleaning Supplies	4,089	3,550	4,012	4,024	-	4,024
FY19 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	2,246	3,200	2,265	2,285	-	2,285
FY19 Base Budget: Styrofoam and translucent cups, cover, straws, bar naps						
Paper Supplies	6,292	4,500	6,522	6,551	-	6,551
FY19 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	106	355	126	195	-	195
FY19 Base Budget: Prorated share of cost for department's van						
Sub-Total:	17,168	14,705	17,489	17,630	-	17,630

Other General & Administrative Expenses

Employee Recruitment & Testing	1,099	750	1,325	1,195	-	1,195
FY19 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel & Training	1,973	1,225	1,920	1,934	-	1,934
FY19 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
Telephone, Internet, Cable	14,102	10,600	14,115	14,184	-	14,184
FY19 Base Budget: 19th Hole land line, Internet, Direct TV & NFL ticket						
Utilities/Electricity	2,109	2,450	2,332	2,332	-	2,332
FY19 Base Budget: 19th Hole expenses						
Utilities/Propane	2,599	2,600	3,624	3,680	-	3,680
FY19 Base Budget: 19th Hole expenses						
Utilities/Water	1,558	1,500	1,495	1,526	-	1,526
FY19 Base Budget: 19th Hole expenses						
Utilities/Solid Waste-Gar/Rec	940	1,345	1,129	1,159	-	1,159
FY19 Base Budget: 19th Hole expenses						
Equipment Leasing	3,595	3,304	3,304	3,315	-	3,315
FY19 Base Budget: Sirius radio \$95.85 quarter, 2 dishwashers \$2,921 annual cost						

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

FY 19
Decision
Points

FY 19
Proposed
Budget

Uniform Leasing	2,923	2,780	2,954	3,013	-	3,013
FY19 Base Budget: Ongoing uniform leasing program 2% annual increase						
Workers Comp. Insurance	5,478	3,175	3,175	3,175	322	3,497
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Clothing Allowance	-	-	-	-	-	-
Dues & Subscriptions	1,354	2,375	2,008	2,008	-	2,008
FY18 Year-end Est.: Prorated royalty fees, food and liquor license						
FY19 Base Budget: Prorated royalty fees, food license \$273, liquor license \$450						
Sub-Total:	37,731	32,104	37,381	37,521	322	37,843

Maintenance & Repairs

R & M - Misc	-	325	315	320	-	320
FY19 Base Budget: Repairs made that are not building or equipment related to the 19th Hole operation						
R & M Buildings	1,888	2,100	1,796	1,950	-	1,950
FY19 Base Budget: Repairs made to the building specific to the Food and Beverage operation						
R & M Equipment	4,317	8,225	7,955	7,822	-	7,822
FY18 Year-end Est.: Maintenance to refrigeration equipment, equipment repairs and purchases, commercial conveyor toaster, walk in cooler repair						
FY19 Base Budget: Maintenance to refrigeration equipment, equipment repairs and purchases						
Sub-Total:	6,205	10,650	10,066	10,092	-	10,092

Operations

Music & Entertainment	6,975	7,325	11,345	11,295	-	11,295
FY18 Year-end Est.: Saturday night Karaoke started after the FY18 budget was approved						
Food Cost of Sales	65,919	72,130	77,998	78,005	-	78,005
FY19 Base Budget: All products purchased to prepare menu items. Coupon, loyalty cards and district employee meal benefit will be a contra revenue line item (in F&B Admin. starting in FY19) thus current food cost of sales is currently overstated.						
Beverage Cost of Sales	76,896	82,285	78,981	80,005	-	80,005
FY19 Base Budget: Coupon and loyalty cards will be a contra revenue line item thus current beverage cost of sales is overstated						
Soft Drink & CO2	12,455	13,846	14,270	14,691	-	14,691
FY19 Base Budget: Increase in beverage sales increases non-alcoholic beverages and CO2 consumption, annual 2% increase in CO2						
Sub-Total:	162,245	175,586	182,594	183,996	-	183,996

Miscellaneous

Cash Over/Short	(506)	-	-	-	-	-
Sub-Total:	(506)	-	-	-	-	-

Total Expenditures: 387,266 399,573 413,584 422,487 11,244 433,731

Total Revenues over Expenditures: (32,276) (20,608) (36,753) (35,774) (11,244) (47,018)

FY19 Budget

Dept.	Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category		FY 17	Revised	Est.	Base	Decision	Proposed
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
Pasta Night							
Charges for Services							
Beverage Sales		25,186	22,550	27,554	29,267	-	29,267
FY18 Year-end Est.: Projections based on FYTD and trend analysis							
FY19 Base Budget: 2.5% increase							
Food Sales		27,212	29,366	31,225	32,545	-	32,545
FY18 Year-end Est.: Projections based on FYTD and trend analysis							
FY19 Base Budget: 2.5% increase							
Sub-Total:		52,398	51,916	58,779	61,812	-	61,812
Total Revenues:		52,398	51,916	58,779	61,812	-	61,812
Expenditures							
Food & Beverage							
Pasta Night							
Personnel							
F/T Salaries		6,753	8,157	7,342	7,538	-	7,538
FY18 Year-end Est.: 0.10 FTE Kitchen Supervisor \$3,105; 0.10 FTE Lead Cook \$2,912; 0.09 FTE Bartender \$1,325							
FY19 Base Budget: 0.10 FTE Kitchen Supervisor \$3,214; 0.10 FTE Lead Cook \$2,953; 0.09 FTE Bartender \$1,371							
P/T Wages		7,131	10,677	9,068	9,416	-	9,416
FY18 Base Budget: 0.05 FTE Cook \$1,176; 0.15 FTE Bartender \$2,057; 0.24 FTE Server \$3,099; 0.06 FTE Host \$1,086; 0.09 FTE Dishwasher \$1,650							
FY19 Base Budget: 0.05 FTE Cook \$1,206; 0.15 FTE Bartender \$2,184; 0.24 FTE Server \$3,245; 0.06 FTE Host \$1,096; 0.09 FTE Dishwasher \$1,685							
Payroll Taxes		1,133	1,695	1,375	1,410	-	1,410
FY19 Base Budget: 9% payroll tax							
Sub-Total:		15,017	20,529	17,785	18,364	-	18,364
Supplies							
Operating Supplies		222	85	77	80	-	80
FY19 Base Budget: Pro-rated expense to sub-department for glasses and small wares							
Cleaning Supplies		-	40	-	-	-	-
FY19 Base Budget: Pro-rated expense to sub-department for cleaning supplies							
Beverage Supplies		-	45	-	-	-	-
FY19 Base Budget: Pro-rated expense for straws, bar napkins							
Paper Supplies		-	28	-	-	-	-
FY19 Base Budget: Pro-rated expense for dinner napkins, take out containers							
Sub-Total:		222	198	77	80	-	80
Other General & Administrative Expenses							
Employee Recruitment & Testing		72	201	36	40	-	40
FY19 Base Budget: Pre-employment expenses for new hires specific to sub-department							
Utilities/Propane		-	-	-	-	-	-
Utilities/Water		-	-	-	-	-	-

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

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Points

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Budget

Utilities/Solid Waste-Gar/Rec	209	205	213	216	-	216
FY19 Base Budget: Prorated cost of trash disposal						
Workers Comp. Insurance	674	472	472	472	-	472
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Dues & Subscriptions	-	-	-	-	-	-
Sub-Total:	955	878	721	728	-	728

Maintenance & Repairs

R & M Buildings	309	125	122	125	-	125
FY19 Base Budget: Miscellaneous building related costs specific to Pasta Night use						
R & M Equipment	-	-	-	-	-	-
Sub-Total:	309	125	122	125	-	125

Operations

Music & Entertainment	-	-	2,400	2,400	-	2,400
FY18 Year-end Est.: Entertainer for D/E seasonal months of January-March per resident requests due to over flow from 19th Hole. Complaints of "cafeteria" like environment is unpleasant for customers. Decorations and music added to create an improved dining ambiance.						
FY19 Base Budget: Seasonal 3 month entertainment						
Food Cost of Sales	14,539	14,096	17,325	17,104	-	17,104
FY19 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	8,272	7,893	9,422	9,658	-	9,658
FY19 Base Budget: Alcoholic beverages, beer, and wine purchased to prepare and serve drinks						
Soft Drink & CO2	-	675	596	624	-	624
FY19 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	22,811	22,664	29,743	29,786	-	29,786

Miscellaneous

Cash Over/Short	1	-	-	-	-	-
Sub-Total:	1	-	-	-	-	-

Total Expenditures:	39,315	44,394	48,448	49,083	-	49,083
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Total Revenues over Expenditures:	13,082	7,522	10,331	12,729	-	12,729
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FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	116,978	106,145	129,996	136,664	-	136,664
FY18 Year-end Est.: Based on FYTD, trend analysis and projected additional sales from festival						
FY19 Base Budget: 2.5% increase						
Food Sales	89,399	71,806	98,553	103,624	-	103,624
FY18 Year-end Est.: Based on FYTD, trend analysis and projected additional sales from festival						
FY19 Base Budget: 2.5% increase, additional festival day						
Sub-Total:	206,377	177,951	228,549	240,288	-	240,288
Other Income						
Miscellaneous Income General	855	1,000	1,774	2,954	-	2,954
FY18 Year-end Est.: Merchandise sales from festival						
FY19 Base Budget: Merchandise sales from festival additional day						
Sub-Total:	855	1,000	1,774	2,954	-	2,954
Total Revenues:	207,232	178,951	230,323	243,242	-	243,242
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	6,547	2,753	11,140	11,530	7,488	19,018
FY18 Year-end Est.: 0.20 FTE Kitchen Supervisor \$6,210; 0.18 FTE Bar Supervisor \$3,606; 0.09 FTE Bartender \$1,325						
FY19 Base Budget: 0.20 FTE Kitchen Supervisor \$6,427; 0.18 FTE Bar Supervisor \$3,732; 0.09 FTE Bartender \$1,371						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
P/T Wages	39,417	31,622	48,829	50,034	(4,992)	45,042
FY18 Year-end Est.: 0.57 FTE Catering Coordinator \$18,174; 0.75 FTE Cook \$17,649; 0.55 FTE Bartender \$7,520; 0.26 FTE Server \$3,170; 0.05 FTE Crowd Monitor/Bar Back \$1,031; 0.07 FTE Dishwasher \$1,284						
FY19 Base Budget: 0.57 FTE Catering Coordinator \$18,329; 0.75 FTE Cook \$18,096; 0.55 FTE Bartender \$8,008; 0.26 FTE Server \$3,245; 0.05 FTE Crowd Monitor/Bar Back \$1,045; 0.07 FTE Dishwasher \$1,311						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Overtime	1,794	525	225	200	-	200
Payroll Taxes	3,973	3,123	5,100	5,160	225	5,385
FY19 Base Budget: 9% payroll tax						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
401 A Benefit	-	-	-	-	196	196
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Medical/Dental/Life Ins.	-	-	-	-	3,206	3,206
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Sub-Total:	51,730	38,023	65,294	66,924	6,123	73,047

FY19 Budget

Dept.

Sub-Department

Category

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Budget

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Year-end

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Budget

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Decision
Points

FY 19
Proposed
Budget

Supplies

Operating Supplies	1,619	1,075	1,864	1,905	-	1,905
FY19 Base Budget: Festival merchandise purchases, flatware, plates, chafing dishes						
Beverage Supplies	216	350	676	688	-	688
FY19 Base Budget: Festival supplies, Styrofoam and translucent cups and covers, straws, bar naps						
Paper Supplies	207	275	645	680	-	680
FY19 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	2,042	1,700	3,185	3,273	-	3,273

Other General & Administrative Expenses

Employee Recruitment & Testing	387	600	55	75	-	75
FY19 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Utilities/Propane	2,294	2,250	2,296	2,297	-	2,297
FY19 Base Budget: Use of Building A gas stove and fryer plus homeowner grilling using portable grills and catering picnics at softball field and golf course						
Utilities/Water	-	-	-	-	-	-
Utilities/Solid Waste-Gar/Rec	908	850	526	615	-	615
FY19 Base Budget: Prorated share of trash disposal costs						
Equipment Leasing	-	-	2,656	2,675	-	2,675
FY19 Base Budget: Ice truck for St. Patrick's Day & festival plus refrigeration trailer, chair, tent, golf cart festival rentals						
Workers Comp. Insurance	1,694	997	997	997	138	1,135
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Advertising	-	-	954	2,175	-	2,175
FY18 Year-end Est.: Catering advertisement in Tattler, festival stage banner						
FY19 Base Budget: Quarterly advertising, festival sign on US 1						
Dues & Subscriptions	1,137	1,415	1,574	1,574	-	1,574
FY19 Base Budget: Food license \$315, Pro-rated cost of liquor license \$500, Pro-rated royalty fees \$463; festival permit and application fees \$296						
Sub-Total:	6,420	6,112	9,058	10,408	138	10,546

Maintenance & Repairs

R & M Buildings	309	250	246	250	-	250
FY19 Base Budget: Repairs made to the building specific to the Food and Beverage operation						
R&M Equipment	1,105	800	989	1,000	-	1,000
FY19 Base Budget: Maintenance to refrigeration equipment, equipment repairs and purchases						
Sub-Total:	1,413	1,050	1,235	1,250	-	1,250

Operations

Music & Entertainment	23,625	19,000	27,995	31,635	-	31,635
FY18 Year-end Est.: Music Bingo D.J., Street Dance bands, Festival bands						
FY19 Base Budget: Additional day of festival						
Food Cost of Sales	46,401	34,467	49,277	51,812	-	51,812
FY19 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	36,314	39,282	40,299	42,365	-	42,365
FY19 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						

FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Soft Drink & CO2	178	525	403	566	-	566
FY19 Base Budget: NuCO2 gas, juices and sodas to prepare drinks						
Sub-Total:	106,518	93,274	117,974	126,378	-	126,378
Miscellaneous						
Cash Over/Short	(17)	-	-	-	-	-
Sub-Total:	(17)	-	-	-	-	-
Total Expenditures:	168,108	140,159	196,746	208,233	6,261	214,494
Total Revenues over Expenditures:	39,124	38,792	33,577	35,009	(6,261)	28,748

FY19 Budget

Dept.						
Sub-Department			FY 18	FY 18	FY 19	FY 19
Category		FY 17	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY 19
						Proposed
						Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships		235,875	253,737	214,003	211,863	-
						211,863
	FY18 Year-end Est.: Changing demographics have effected BBRD Golf Course memberships: based on 277 memberships resulting in 404 members. FY17 had 319 memberships resulting in 428 members; 24 family memberships converted to single memberships					
	FY19 Base Budget: Based on current industry trends and evolving demographic of new residents moving into BBRD					
Non Resident Golf User Fee		1,300	650	800	750	-
						750
	FY18 Year-end Est.: Based on non-resident golfers joining membership					
	FY19 Base Budget: Based on anticipated number of non-resident golfers obtaining memberships and golfers buying a resident user card to use the facilities as a BBRD resident					
Non Resident-Golf Initiation Fee		450	-	-	-	-
						-
	FY18 Year-end Est.: Line item discontinued and receipts are now merged with Non Resident User Fee line-item					
Fleet Golf Cart Rentals		85,983	90,500	78,900	80,100	-
						80,100
	FY18 Year-end Est.: Increase in number of golfers walking versus renting carts					
	FY19 Base Budget: Based on non-member historical cart rental					
Private Golf Cart Fees		76,221	81,239	89,700	85,000	-
						85,000
	FY18 Year-end Est.: Based on increase in member trail fees					
	FY19 Base Budget: Based on anticipated membership decrease due to illness, death and members moving away					
Handicap Fees		6,525	6,237	5,995	5,820	-
						5,820
	FY18 Year-end Est.: Based on number of players who currently purchased handicap for league play					
	FY19 Base Budget: Based on historical fees collected for individuals wishing to play in BBRD Golf Course leagues, events, and tournaments					
Golf Club Storage		550	500	500	500	-
						500
	FY19 Base Budget: Based on usage trends					
Practice Range		1,502	1,980	2,391	2,500	-
						2,500
	FY18 Year-end Est.: Based on driving range improvements of new tee box and hitting cages; impacted by unexpected long course closure					
	FY19 Base Budget: Based on full season usage of new improved range					
Greens Fees		139,642	133,800	145,837	149,151	-
						149,151
	FY19 Base Budget: Based on historical data and tee time availability & new Route 1 signage advertising					
Golf Rental Equipment		1,773	1,350	1,295	1,375	-
						1,375
	FY19 Base Budget: Based on increase of seasonal visitors to members who need rental clubs for play					
Sub-Total:		549,821	569,993	539,421	537,059	-
						537,059
Other Income						
Merchandise Sales		65,720	76,000	71,007	74,300	-
						74,300
	FY18 Year-end Est.: Based on sales/impact Hurricane Irma and excessive rains had on golf course closure					
	FY19 Base Budget: Based on increase sales for non-golfers through festivals, street dances and off-course venues					
Miscellaneous Income Golf		1,490	-	-	-	-
						-
Donations		-	-	762	-	-
						-
	FY18 Year-end Est.: Revenue from donated bench					

FY19 Budget

Dept.

Sub-Department

Category

Description

	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Miscellaneous Income General	12,673	2,220	2,221	2,250	-	2,250
FY19 Base Budget: Based on receipts that do not fit into other line items, Membership Processing Fees etc.						
Sub-Total:	79,883	78,220	73,990	76,550	-	76,550
Total Revenues:	629,704	648,213	613,411	613,609	-	613,609

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	110,313	149,460	153,588	157,930	-	157,930
FY18 Year-end Est.: 1.0 FTE Golf Operations Manager \$64,829, 1.0 FTE Associate Golf Professional \$36,296, 1.0 FTE Pro Shop Coordinator \$30,732, 1.0 FTE (Golf) Clerk \$21,731						
FY19 Base Budget: 1.0 FTE Golf Operations Manager \$65,458, 1.0 FTE Associate Golf Professional \$38,480, 1.0 FTE Pro Shop Coordinator \$31,606, 1.0 FTE (Golf) Clerk \$22,386						
P/T Wages	56,854	70,562	43,437	44,740	-	44,740
FY18 Year-end Est.: 0.6 FTE (Golf) Clerk \$13,092, 1.20 FTE Player Assistant \$22,098, 0.43 FTE Player Assistant/Cart Tech \$8,248						
FY19 Base Budget: 0.6 FTE (Golf) Clerk \$13,484, 1.20 FTE Player Assistant \$22,761, 0.43 FTE Player Assistant/Cart Tech \$8,495						
Overtime	19	-	90	-	-	-
Special Pay	3,329	-	-	-	-	-
Payroll Taxes	13,855	19,333	17,740	18,240	-	18,240
FY19 Base Budget: 9% of payroll						
401 A Benefit	2,635	3,649	3,810	4,107	-	4,107
FY19 Base Budget: 3 employees contribution						
Medical/Dental/Life Insurance	(94)	8,411	9,137	10,489	-	10,489
FY18 Year-end Est.: 1 medical \$8,965 and 4 life \$43/person = \$172						
FY19 Base Budget: 1 medical \$10,309 and 4 life \$45/person = \$180						
Sub-Total:	186,910	251,415	227,802	235,506	-	235,506

Professional Expenses

Professional Fees	400	1,679	2,400	1,700	-	1,700
FY18 Year-end Est.: Replacement of server computer and repairs of damaged components						
FY19 Base Budget: IT maintenance						
Software Renewal/Support Fees	1,668	1,668	1,668	1,860	-	1,860
FY19 Base Budget: Toro irrigation software						
Sub-Total:	2,068	3,347	4,068	3,560	-	3,560

Supplies

Operating Supplies	11,893	11,500	11,950	12,150	-	12,150
FY19 Base Budget: Items for daily operations and tournament events						
Sub-Total:	11,893	11,500	11,950	12,150	-	12,150

Other Gen. & Admin. Expenses

Property Taxes	1,005	1,300	1,300	1,365	-	1,365
FY19 Base Budget: Paid on leased equipment						
Employee Recruitment & Testing	596	300	614	500	-	500
FY19 Base Budget: Based on hiring seasonal employees if current employees do not return						

FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

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Decision
Points

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Proposed
Budget

Travel and Training	18	2,500	2,460	2,500	-	2,500
FY18 Year-end Est.: Educational conferences or seminars needed for Golf Operations Manager to maintain current certification \$2,000; Associate professional continuing education \$500						
FY19 Base Budget: Educational conferences or seminars needed for Golf Operations Manager to maintain current certification \$2,000; Associate professional continuing education \$500						
Telephone, Internet, Cable	4,603	4,800	4,859	4,907	-	4,907
FY19 Base Budget: Phone lines, Wi-Fi and internet speed/capability						
Postage	27	-	25	-	-	-
FY19 Base Budget: Postage for incidental items to guests						
Utilities/Electricity	19,239	18,900	17,283	17,250	-	17,250
FY19 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities						
Utilities/Water	6,896	7,030	8,213	8,459	-	8,459
FY19 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities						
Utilities/Solid Waste - Gar/Rec.	7,836	8,000	8,123	8,300	-	8,300
FY19 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities						
Equipment Leasing	31,307	30,101	29,210	29,209	-	29,209
FY19 Base Budget: Yamaha Fleet lease \$24,156/year, ABM office trailer rental \$1,080/year, copier Lease \$3,973.80/year						
Workers Comp. Insurance	6,257	4,362	4,362	4,362	-	4,362
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Advertising	3,565	2,900	2,900	2,900	-	2,900
FY19 Base Budget: Advertisement costs for newspapers, flyers, banners and electronic media						
Employee Clothing Allowance	1,031	1,300	1,300	1,300	-	1,300
FY19 Base Budget: Employee shirts and hats for immediate recognition to guests						
Dues and Subscriptions	5,984	5,527	6,389	6,813	-	6,813
FY18 Year-end Est.: FSGA dues \$300, GHIN Handicap fees \$5,335, USGA \$220.00, PGA \$534						
FY19 Base Budget: FSGA dues \$300.00, GHIN Handicap fees \$5335, USGA \$110.00, PGA \$1,068						
Sub-Total:	88,365	87,020	87,038	87,865	-	87,865

Maint. & Repairs

Golf Course Maintenance	435,026	448,077	448,077	456,759	-	456,759
FY18 Year-end Est.: Contract for ABM services						
FY19 Base Budget: Proposed renewal scope of work and cost						
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	5,809	13,500	13,500	4,900	-	4,900
FY18 Year-end Est.: Aging air conditioning/ heating unit freezes; plumbing may need repair as necessary and balance of grant projects						
FY19 Base Budget: Aging air conditioning/ heating unit freezes; plumbing may need repair as necessary						

FY19 Budget

Dept.

Sub-Department

Category

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Budget

FY 18
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Budget

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Decision
Points

FY 19
Proposed
Budget

R & M Grounds	32,605	63,900	63,899	34,200	-	34,200
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FY18 Year-end Est.: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for maintenance of bunkers until multi-year phased repair can be accomplished, annual nematode infestation treatment \$6,000, Irrigation pump intake cleaning and reservoir reshaping \$3,000, and golf course safety issues that may arise spontaneously.

Total dollars spent on completion of grant projects began and was interrupted by adverse weather was \$12,153 as follows: Back of Hole Number 8 hill erosion wall (\$1,993), Driving Range tee box rebuild and leveling (\$933), Driving Range Hitting Bays (\$1,785) Hole #10 Green-side bunkers (\$5,847), picnic area, #13 green side, #3 drainage (\$1,595), driving range drainage, landscaping, and on course restrooms restoration are still unaccomplished.

FY19 Base Budget: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for maintenance of bunkers until phase repair can be accomplished, annual nematode infestation treatment \$6,000, Irrigation pump intake cleaning and reservoir reshaping \$3,000, and golf course safety issues that may arise spontaneously.

R & M Equipment	2,187	11,000	11,000	5,900	-	5,900
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FY18 Year-end Est.: Replacement of a computer and completion of the grant project picnic area will require miscellaneous equipment: secured/removable tent poles, removable awning, picnic tables, and a grill (\$5,000). Annual irrigation pumps service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste does not enter intake; servicing of pump shafts, packing, and electrical components if needed.

FY19 Base Budget: Computer replacement and annual irrigation pumps service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste does not enter intake; servicing of pump shafts, packing, and electrical components if needed

Sub-Total:	475,626	536,477	536,476	501,759	-	501,759
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Operations

Merchandise Cost of Sales	48,227	51,000	46,567	44,500	-	44,500
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FY19 Base Budget: Based on buying plan for merchandise sales to golfers and increased sales opportunities through street dances and festivals and Buildings A and Resident Relations Office

Sub-Total:	48,227	51,000	46,567	44,500	-	44,500
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Miscellaneous

Misc. Expenditures	-	-	-	-	-	-
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Cash Over/Short	(45)	-	-	-	-	-
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Sub-Total:	(45)	-	-	-	-	-
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Capital Outlay

Capital Outlay	4,251	-	-	-	-	-
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Sub-Total:	4,251	-	-	-	-	-
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Total Expenditures:	817,294	940,759	913,901	885,340	-	885,340
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Total Revenues over Expenditures:	(187,590)	(292,546)	(300,490)	(271,731)	-	(271,731)
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FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	266,746	372,400	290,000	290,000	-	290,000
Total Revenues:	266,746	372,400	290,000	290,000	-	290,000
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	402,649	416,510	433,888	446,905	29,432	476,337
P/T Wages	342,349	357,102	365,440	375,533	28,610	404,143
Overtime	5,693	1,506	2,162	1,552	-	1,552
Special Pay	2,061	1,859	4,200	3,234	-	3,234
Payroll Taxes	59,454	68,181	72,510	74,450	5,224	79,674
401 A Benefit	3,044	4,647	3,255	3,353	883	4,236
Medical/Dental/Life Insurance	95,450	113,497	102,573	117,647	10,687	128,334
Sub-Total:	910,699	963,302	984,028	1,022,674	74,836	1,097,510
Supplies						
Operating Supplies	17,876	19,255	10,857	12,175	-	12,175
Cleaning Supplies	22,037	21,650	22,025	22,607	-	22,607
Chlorine	33,247	28,113	33,824	34,057	-	34,057
Chemicals	3,560	1,500	1,575	1,500	-	1,500
Small Tools & Hardware	11,299	7,185	6,709	8,000	-	8,000
Fuel	15,059	14,301	13,991	14,846	-	14,846
Sub-Total:	103,078	92,004	88,980	93,185	-	93,185
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	2,040	2,500	2,526	3,200	-	3,200
Travel and Training	1,630	2,800	2,780	2,900	-	2,900
Telephone, Internet, Cable	9,595	8,985	9,045	9,355	-	9,355
Utilities/Electricity	46,184	47,559	42,397	42,428	-	42,428
Utilities/Water	28,296	21,750	22,502	23,446	-	23,446
Utilities/Propane	12,361	13,850	14,182	14,476	-	14,476
Utilities/Solid Waste - Garb/Rec.	10,066	10,440	9,978	10,635	-	10,635
Utilities/Portable Toilets	7,710	6,100	6,100	6,195	-	6,195
Equipment Leasing	5,553	3,250	5,700	4,250	-	4,250
Resident Activities	3,563	2,900	3,536	3,500	10,300	13,800
Workers Comp. Insurance	49,480	30,675	30,127	30,127	3,228	33,355
Licenses, Permits, Lien Fees	1,350	1,800	1,800	1,800	-	1,800
Employee Clothing Allowance	3,261	7,289	6,788	6,905	371	7,276
Dues and Subscriptions	2,944	2,649	2,656	2,906	-	2,906
Sub-Total:	184,033	162,547	160,117	162,123	13,899	176,022

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Maint. & Repairs						
R & M - Misc	1,393	27,500	18,950	22,500	-	22,500
R & M Buildings	38,675	37,800	35,252	35,850	-	35,850
R & M Grounds	59,831	72,500	66,355	68,200	-	68,200
R & M Equipment	24,626	28,910	23,528	26,680	6,800	33,480
R & M Pools	10,590	9,000	9,750	15,252	-	15,252
Vehicle Maintenance	6,705	5,550	4,800	4,860	-	4,860
Sub-Total:	141,820	181,260	158,635	173,342	6,800	180,142
Miscellaneous						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	(6)	-	-	-	-	-
Capital Outlay						
Capital Outlay	15,470	-	-	-	-	-
Sub-Total:	15,470	-	-	-	-	-
Total Expenditures:	1,355,094	1,399,113	1,391,760	1,451,324	95,535	1,546,859
Total Revenues over Expenditures:	(1,088,348)	(1,026,713)	(1,101,760)	(1,161,324)	(95,535)	(1,256,859)

FY19 Budget

Dept.			FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department		FY 17	Revised	Est.	Base	Decision	Proposed
Category		Actual	Budget	Year-end	Budget	Points	Budget
Expenditures							
Property Services							
Buildings							
Personnel Expenses							
F/T Salaries		196,705	198,455	206,518	212,714	29,432	242,146
FY18 Year-end Est.: 2.0 FTE Bldg. Tech III \$73,840; 1.0 FTE Bldg. Tech II \$34,403; 1.0 FTE Bldg. Tech I \$27,040; 1.0 FTE Property Services Crew leader \$38,002; 0.5 FTE Pools Sup./Office Coordinator \$19,386; 0.25 FTE Property Services Manager \$13,848							
FY19 Base Budget: 2.0 FTE Bldg. Tech III \$76,055; 1.0 FTE Bldg. Tech II \$35,435; 1.0 FTE Bldg. Tech I \$27,851; 1.0 FTE Property Services Crew leader \$39,142; 0.5 FTE Pools Sup./Office Coordinator \$19,967; 0.25 FTE Property Services Manager \$14,263							
FY19 Decision Point: 1.0 FTE Bldg. Tech III \$29,432							
P/T Wages		22,412	23,761	22,614	22,423		22,423
FY18 Year-end Est.: 0.5 FTE Bldg. Tech III \$18,845; 0.11 FTE Maintenance/Audio-Visual \$3,409; 0.05 FTE Custodian/AV Tech \$1,213							
FY19 Base Budget: 0.5 FTE Bldg. Tech III \$19,410; 0.11 FTE Maintenance/Audio-Visual \$3,511; 0.05 FTE Custodian/AV Tech \$1,249							
Overtime		3,908	950	962	950	-	950
FY19 Base Budget: Cost of unanticipated after hours emergency work							
Special Pay		304	300	1,300	300	-	300
FY18 Year-end Est.: Additional pay for Property Services Crew Leader in absence of Property Services Manager; call outs for facility issues; additional pay for Property Services staff member in absence of Property Services Crew Leader							
FY19 Base Budget: Additional pay for Property Services Crew Leader in absence of Property Services Manager; call outs for facility issues							
Payroll Taxes		16,397	19,562	20,825	21,275	2,649	23,924
FY19 Base Budget: 9% of payroll							
FY19 Decision Point: 1.0 FTE Bldg. Tech III							
401 A Benefit		2,058	3,662	2,240	2,308	883	3,191
FY19 Base Budget: 2 employee contributions							
FY19 Decision Point: 1.0 FTE Building Tech III							
Medical/Dental/Life Insurance		55,931	66,233	64,910	74,476	10,687	85,163
FY18 Year-end Est.: 7 medical \$8,965/person = \$62,755, 6 dental \$309/person = \$1,854, and 7 life \$43/person = \$301							
FY19 Base Budget: 7 medical \$10,309/person = \$72,163, 6 dental \$333/person = \$1,998, and 7 life \$45/person = \$315							
FY19 Decision Point: 1.0 FTE Building Tech III (1 medical \$10,309, 1 dental \$333 and 1 life \$45)							
Sub-Total:		297,713	312,923	319,369	334,446	43,651	378,097
Supplies							
Operating Supplies		11,569	11,300	6,300	6,850	-	6,850
FY19 Base Budget: Ladders, lumber, safety cones, paint, spray solvents, safety equipment, lightbulbs, additional safety equipment as needed							
Chemicals		337	325	325	325	-	325
FY19 Base Budget: WD40, graffiti remover, grease, wasp/hornet spray							
Small Tools & Hardware		11,168	5,005	6,050	6,950	-	6,950
FY19 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware as needed							
Fuel		9,815	9,000	10,289	10,371	-	10,371
FY19 Base Budget: Fuel for trucks and equipment							
Sub-Total:		32,889	25,630	22,964	24,496	-	24,496

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	90	800	200	600	-	600
FY19 Base Budget: Background checks, drug test, lift tests, including after any unanticipated injury						
Travel and Training	140	2,100	2,100	2,200	-	2,200
FY19 Base Budget: 2 supervisor training seminars; Property Services Manager professional membership and continuing education for Florida Recreation and Parks Association and American Public Works Association						
Telephone, Internet, Cable	5,612	5,555	5,302	5,350	-	5,350
FY19 Base Budget: 4 cell phones, 1 telephone line, 1 fax line, internet Wi-Fi, cable						
Utilities/Electricity	18,163	17,800	15,969	16,000	-	16,000
FY18 Year-end Est.: Power for Bldgs. A, C, D&E, Property Services shop						
FY19 Base Budget: Power for Bldgs. A, C, D&E, Property Services shop						
Utilities/Water	5,857	5,650	5,801	5,996	-	5,996
FY19 Base Budget: Water for facilities (Buildings A,C,D&E)						
Utilities/Solid Waste - Garb/Rec.	4,492	4,300	4,358	4,470	-	4,470
FY19 Base Budget: Roll off trash and recycling dumpsters for Buildings and related work						
Equipment Leasing	3,190	2,400	2,400	2,400	-	2,400
FY19 Base Budget: Equipment leasing for various projects						
Workers Comp. Insurance	14,872	9,402	9,402	9,402	1,504	10,906
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
FY19 Decision Point: 1.0 FTE Building Tech III						
Licenses, Permits, Lien Fees	-	250	250	250	-	250
FY19 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems; previously expensed in R&M Buildings)						
Employee Clothing Allowance	1,151	1,875	1,851	1,880	161	2,041
FY19 Base Budget: Safety shoes for 8 employees = \$600; shirts for 8 employees = \$1,280						
FY19 Decision Point: 1.0 FTE Building Tech III						
Dues and Subscriptions	2,944	2,649	2,656	2,906	-	2,906
FY19 Base Budget: Facility Dude/Dude Solutions (web-based work order system)						
Sub-Total:	56,512	52,781	50,289	51,454	1,665	53,119
Maint. & Repairs						
R & M - Misc.	1,393	27,500	18,950	22,500	-	22,500
FY18 Year-end Est.: Emergency repairs, large appliance replacement repair, vandalism, etc.; 2nd year of 6-year replacement plan - (D/E) chair replacement \$8,926						
FY19 Base Budget: emergency repairs, large appliance replacement repair, vandalism, etc.; 3rd year of 6-year replacement plan - tables and chairs \$5,000						
R & M Buildings	38,532	37,800	35,252	35,850	-	35,850
FY19 Base Budget: AC repairs & replacements, lights, interior doors, carpet where needed, improvements to BBRD buildings, general maintenance, painting and repairs, etc.						
R & M Equipment	6,510	7,880	6,145	6,550	6,800	13,350
FY19 Base Budget: R&M of Bldg. A lift, golf carts, backhoe, trailers, etc. plus replacement of three computers						
FY19 Decision Point: Radio System Repeater						
Vehicle Maintenance	6,705	5,550	4,800	4,860	-	4,860
FY19 Base Budget: Preventative maintenance such as tires for trucks, replacement hoses, belts, oil changes, hoses, etc.						
Sub-Total:	53,139	78,730	65,147	69,760	6,800	76,560

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Capital Outlay						
Capital Outlay	12,770	-	-	-	-	-
Sub-Total:	12,770	-	-	-	-	-
Total Expenditures:	453,024	470,064	457,769	480,156	52,116	532,272
Total Revenues over Expenditures:	(453,024)	(470,064)	(457,769)	(480,156)	(52,116)	(532,272)

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	72,542	72,039	77,017	79,328	-	79,328
FY18 Year-end Est.: 2.0 FTE Groundskeeper \$63,169; 0.25 FTE Property Services Manager \$13,847						
FY19 Base Budget: 2.0 FTE Groundskeeper \$65,064; 0.25 FTE Property Services Manager \$14,263						
P/T Wages	17,228	20,013	19,854	20,449	16,442	36,891
FY18 Year-end Est.: 1.0 FTE Groundskeeper \$19,853						
FY19 Base Budget: 1.0 FTE Groundskeeper \$20,449						
FY19 Decision Point: 0.85 FTE Groundskeeper (May through September) \$16,442						
Overtime	6	-	-	-	-	-
Payroll Taxes	7,012	8,188	8,718	8,980	1,480	10,460
FY19 Base Budget: 9% of Payroll						
FY19 Decision Point: 0.85 FTE Groundskeeper						
Medical/Dental/Life Insurance	8,358	9,549	9,360	10,732	-	10,732
FY18 Year-end Est.: 1 medical \$8,965, 1 dental \$309, and 2 life insurance \$43/person = \$86						
FY19 Base Budget: 1 medical \$10,309, 1 dental \$333, and 2 life insurance \$45/person = \$90						
Sub-Total:	105,147	109,789	114,949	119,489	17,922	137,411
Supplies						
Operating Supplies	314	1,970	351	900	-	900
FY19 Base Budget: Blades, oil, chains, weedwhacker line, etc.						
Chemicals	3,223	1,175	1,250	1,175	-	1,175
FY19 Base Budget: Concentrate herbicide, pre-emergent for licensed user						
Small Tools & Hardware	131	1,980	457	850	-	850
FY19 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	2,945	3,300	2,694	2,800	-	2,800
FY19 Base Budget: Cost of diesel for grounds equipment						
Sub-Total:	6,613	8,425	4,752	5,725	-	5,725
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	331	600	400	400	-	400
FY19 Base Budget: Background checks, drug screen and lift test for new and returning employees						
Utilities/Solid Waste - Garb/Rec.	4,440	5,000	4,480	5,000	-	5,000
FY19 Base Budget: Yard debris dumpsters						
Equipment Leasing	2,363	850	3,300	1,850	-	1,850
FY19 Base Budget: Lift for trimming trees						
Workers Comp. Insurance	7,121	4,251	4,251	4,251	987	5,238
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
FY19 Decision Point: 0.85 FTE Groundskeeper						
Licenses, Permits, Lien Fees	300	500	500	500	-	500
FY19 Base Budget: \$500 for 2 staff members to get herbicide spray licenses						

FY19 Budget

Dept.						
Sub-Department	FY 17	FY 18	FY 18	FY 19	FY 19	FY 19
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Proposed Budget
Employee Clothing Allowance	355	1,181	1,155	1,175	210	1,385
FY18 Year-end Est.: Safety shoes for 5 employees = \$375; shirts for 5 employees = \$780						
FY19 Base Budget: Safety shoes for 5 employees = \$375; shirts for 5 employees = \$800						
FY19 Decision Point: 0.85 FTE Groundskeeper (safety shoes for 2 employees= \$150; shirts for 2 employees= \$60)						
Sub-Total:	14,910	12,382	14,086	13,176	1,197	14,373
Maint. & Repairs						
R & M Grounds	17,365	25,300	19,355	21,000	-	21,000
FY19 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilization, mulch						
R & M Equipment	11,274	9,500	6,195	8,990	-	8,990
FY19 Base Budget: Weedwhackers, edgers, blowers, chain saws, pole saws, etc.						
Sub-Total:	28,639	34,800	25,550	29,990	-	29,990
Total Expenditures:	155,309	165,396	159,337	168,380	19,119	187,499
Total Revenues over Expenditures:	(155,309)	(165,396)	(159,337)	(168,380)	(19,119)	(187,499)

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	63,635	71,315	71,900	74,057	-	74,057
FY18 Year-end Est.: 1.0 FTE Custodian \$24,211; 1.0 FTE Custodian Supervisor \$33,842; 0.25 FTE Property Services Manager \$13,848						
FY19 Base Budget: 1.0 FTE Custodian \$24,938; 1.0 FTE Custodian Supervisor \$34,857; 0.25 FTE Property Services Manager \$14,263						
P/T Wages	139,012	136,440	137,574	141,701	12,168	153,869
FY18 Year-end Est.: 5.82 FTE Custodian \$122,418; 0.65 FTE Custodian/AV Tech \$15,156						
FY19 Base Budget: 5.82 FTE Custodian \$126,091; 0.65 FTE Custodian/AV Tech \$15,611						
FY19 Decision Point: 0.65 FTE Custodians for Crowd Monitoring						
Overtime	1,064	306	950	352	-	352
FY18 Year-end Est.: Additional coverage for street dances and special events; Additional OT due to extended absences						
FY19 Base Budget: Additional coverage for street dances and special events						
Special Pay	50	134	100	134	-	134
Payroll Taxes	16,513	18,242	18,947	19,462	1,095	20,557
FY19 Base Budget: 9% of payroll						
FY19 Decision Point: 0.65 FTE Custodians for Crowd Monitoring						
401 A Benefit	986	985	1,015	1,045	-	1,045
FY19 Base Budget: One employee contribution						
Medical/Dental/Life Insurance	14,498	18,703	9,669	11,065	-	11,065
FY18 Year-end Est.: 1 medical \$8,965, 2 dental \$309/person = \$618, and 2 life \$43/person = \$86						
FY19 Base Budget: 1 medical \$10,309, 2 dental \$333/person = \$666, and 2 life \$45/person = \$90						
Sub-Total:	235,758	246,125	240,156	247,816	13,263	261,079
Supplies						
Operating Supplies	3,347	1,985	2,177	2,250	-	2,250
FY19 Base Budget: Printer ink, paper, office supplies, printer, etc.						
Cleaning Supplies	22,037	21,650	22,025	22,607	-	22,607
FY19 Base Budget: Various cleaning supplies for meeting rooms, buildings and offices						
Small Tools & Hardware	-	200	202	200	-	200
FY19 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	2,299	2,001	1,008	1,675	-	1,675
FY19 Base Budget: Fuel for custodial truck (also used by Administration: District Clerk personnel), fuel for Custodian golf carts						
Sub-Total:	27,683	25,836	25,411	26,732	-	26,732
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	633	-	1,300	1,200	-	1,200
FY19 Base Budget: background check, drug screen, lift test for new and returning employees						
Travel and Training	-	-	-	-	-	-
Telephone, Internet, Cable	394	-	394	460	-	460
FY19 Base Budget: 1 telephone line, 1 fax line, internet, Wi-Fi, cable						

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Workers Comp. Insurance	12,573	7,504	7,504	7,504	737	8,241
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
FY19 Decision Point: 0.65 FTE Custodians for Crowd Monitoring						
Employee Clothing Allowance	793	2,538	2,335	2,335	-	2,335
FY18 Year-end Est.: Safety shoes for 12 employees = \$900; shirts for 12 employees = \$1,435						
FY19 Base Budget: Safety shoes for 12 employees = \$900; shirts for 12 employees = \$1,435						
Sub-Total:	14,394	10,042	11,533	11,499	737	12,236
Maint. & Repairs						
R & M Equipment	395	1,100	1,100	710	-	710
FY18 Year-end Est.: \$1,100 leaf vacuum						
FY19 Base Budget: Minor equipment replacement plus replacement of one computer						
Sub-Total:	395	1,100	1,100	710	-	710
Total Expenditures:	278,229	283,103	278,200	286,757	14,000	300,757
Total Revenues over Expenditures:	(278,229)	(283,103)	(278,200)	(286,757)	(14,000)	(300,757)

FY19 Budget

Dept.		FY 18	FY 18	FY 19	FY 19	FY 19
Sub-Department	FY 17	Revised	Est.	Base	Decision	Proposed
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	69,767	74,701	78,452	80,806	-	80,806
FY18 Year-end Est.: 2.0 FTE Pool Host \$45,219; 0.5 FTE Pools Sup./Office Coordinator \$19,386; 0.25 FTE Property Services Manager \$13,848						
FY19 Base Budget: 2.0 FTE Pool Host \$46,576; 0.5 FTE Pools Sup./Office Coordinator \$19,967; 0.25 FTE Property Services Manager \$14,263						
P/T Wages	154,417	155,023	162,754	167,637	-	167,637
FY18 Year-end Est.: 2.5 FTE Pool Tech \$63,039; 5.13 FTE Pool Host \$99,716						
FY19 Base Budget: 2.5 FTE Pool Tech \$64,930; 5.13 FTE Pool Host \$102,707						
Overtime	715	250	250	250	-	250
FY19 Base Budget: Pool host coverage for street dances, special events						
Special Pay	1,682	1,425	2,800	2,800	-	2,800
FY18 Year-end Est.: Pool tech coverage due to after hours call outs & increased callouts for new health code pool chemical checks						
FY19 Base Budget: Pool tech coverage due to after hours call outs & increased callouts for new health code pool chemical checks						
Payroll Taxes	18,668	20,276	21,983	22,634	-	22,634
FY19 Base Budget: 9% of payroll						
Medical/Dental/Life Insurance	16,664	19,012	18,634	21,374	-	21,374
FY18 Year-end Est.: 2 medical \$8,965/person = \$17,930, 2 dental \$309/person = \$618, and 2 life \$43/person = \$86						
FY19 Base Budget: 2 medical \$10,309/person = \$20,618, 2 dental \$333/person = \$666, and 2 life \$45/person = \$90						
Sub-Total:	261,912	270,687	284,873	295,501	-	295,501
Supplies						
Operating Supplies	1,190	2,500	1,250	1,275	-	1,275
FY19 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, miscellaneous office supplies for pool operations						
Chlorine	33,247	28,113	33,824	34,057	-	34,057
FY19 Base Budget: Treatment of pools per Brevard County Health department standards						
Sub-Total:	34,437	30,613	35,074	35,332	-	35,332
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	986	1,000	526	900	-	900
FY19 Base Budget: Background check, drug screen, lift test for new and returning employees						
Travel and Training	1,490	700	680	700	-	700
FY19 Base Budget: Certification and recertification for Pool Techs; crowd management training for Pool Hosts						
Telephone, Internet, Cable	2,639	3,115	2,357	2,425	-	2,425
FY19 Base Budget: 1 telephone line, 1 fax line, internet, Wi-Fi, cable; 3 cell phones						
Utilities/Electricity	19,999	22,000	19,217	19,217	-	19,217
FY19 Base Budget: Pool buildings and pumps at all 3 pools						
Utilities/Propane	12,090	13,800	13,907	14,126	-	14,126
FY19 Base Budget: Fuel for heaters at all 3 pools						
Utilities/Water	17,605	12,600	11,951	12,600	-	12,600
FY18 Year-end Est.: Water for pools and facilities; water savings due to location and repair of multiple leaks						

FY19 Budget

Dept.						
Sub-Department	FY 17	FY 18	FY 18	FY 19	FY 19	FY 19
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Proposed Budget
Workers Comp. Insurance	13,667	8,158	8,158	8,158	-	8,158
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Licenses, Permits, Lien Fees	1,050	1,050	1,050	1,050	-	1,050
FY19 Base Budget: Pool inspection (health & safety) fees						
Employee Clothing Allowance	962	1,695	1,447	1,515	-	1,515
FY18 Year-end Est.: Safety shoes for 5 employees = \$375; shirts for 17 employees = \$952; name tags for 12 employees = \$120						
FY19 Base Budget: Safety shoes for 5 employees = \$375; shirts for 17 employees = \$1,020; name tags for 12 employees = \$120						
Sub-Total:	70,489	64,118	59,294	60,691	-	60,691
Maint. & Repairs						
R & M Equipment	2,717	5,080	5,615	5,080	-	5,080
FY19 Base Budget: Pumps, motors, pipes, etc.						
R & M Pools	10,590	9,000	9,750	15,252	-	15,252
FY19 Base Budget: Tables, chairs, ladders, tile, pavers, etc. plus addition of Lounge patio furniture for Pool #1 starting in FY19						
Sub-Total:	13,307	14,080	15,365	20,332	-	20,332
Miscellaneous						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	(6)	-	-	-	-	-
Total Expenditures:	380,138	379,498	394,605	411,856	-	411,856
Total Revenues over Expenditures:	(380,138)	(379,498)	(394,605)	(411,856)	-	(411,856)

FY19 Budget

	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	266,746	372,400	290,000	290,000	-	290,000
FY18 Year-end Est.: Genuine sales reduced from prior plateau when one-time social membership fee was \$495 plus tax (increased to \$750 plus tax effective FY18)						
FY19 Base Budget: Assumes FY18 represents new reduced plateau of sales						
Sub-Total:	266,746	372,400	290,000	290,000	-	290,000
Total Revenues:	266,746	372,400	290,000	290,000	-	290,000
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	9,280	21,865	22,644	23,323	-	23,323
FY18 Year-end Est.: 1.75 FTE Courtesy Cart Driver \$22,644						
FY19 Base Budget: 1.75 FTE Courtesy Cart Driver \$23,323						
Special Pay	25	-	-	-	-	-
Payroll Taxes	864	1,913	2,037	2,099	-	2,099
FY19 Base Budget: 9% of payroll						
Sub-Total:	10,169	23,778	24,681	25,422	-	25,422
Supplies						
Operating Supplies	1,456	1,500	779	900	-	900
FY19 Base Budget: Safety equipment and various supplies						
Sub-Total:	1,456	1,500	779	900	-	900
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	-	100	100	100	-	100
FY19 Base Budget: Background check, drug screen for new and returning employees						
Telephone, Internet, Cable	949	315	992	1,120	-	1,120
FY19 Base Budget: 1 telephone line, 1 fax line, internet, Wi-Fi, cable						
Utilities/Electricity	8,022	7,759	7,211	7,211	-	7,211
FY19 Base Budget: Tennis courts, softball field, beach, etc.						
Utilities/Propane	271	50	275	350	-	350
FY19 Base Budget: Propane for resident events						
Utilities/Water	4,833	3,500	4,750	4,850	-	4,850
FY19 Base Budget: Water for softball field and garden club						
Utilities/Solid Waste - Garb/Rec.	1,133	1,140	1,140	1,165	-	1,165
FY19 Base Budget: Garbage pick up from the beach						
Utilities/Portable Toilets	7,710	6,100	6,100	6,195	-	6,195
FY19 Base Budget: Port-a-potties at the beach and tennis courts						

FY19 Budget

	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Resident Activities	3,563	2,900	3,536	3,500	10,300	13,800
FY18 Year-end Est.: Barefoot Bay by the Lake Festival and other resident events to be determined						
FY19 Base Budget: Resident events to be determined plus "Old Administration Building removal event"						
FY19 Decision Point: Fireworks Display (July 4th)						
Workers Comp. Insurance	1,247	1,360	812	812	-	812
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Sub-Total:	27,729	23,224	24,916	25,303	10,300	35,603
Maint. & Repairs						
R & M Buildings	143	-	-	-	-	-
R & M Grounds	42,466	47,200	47,000	47,200	-	47,200
FY19 Base Budget: Maintenance for softball and lawn bowling and ABM (\$21,453) , Over 60 Softball field care (\$21,454), beach lawn care (\$3,600), etc.						
R & M Equipment	3,731	5,350	4,473	5,350	-	5,350
FY19 Base Budget: All recreational equipment, bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickleball, handball, etc.						
Sub-Total:	46,340	52,550	51,473	52,550	-	52,550
Capital Outlay						
Capital Outlay	2,700	-	-	-	-	-
Sub-Total:	2,700	-	-	-	-	-
Total Expenditures:	88,394	101,052	101,849	104,175	10,300	114,475
Total Revenues over Expenditures:	178,352	271,348	188,151	185,825	(10,300)	175,525

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	143,424	156,240	157,100	157,100	-	157,100
FY19 Base Budget: Based on 98% occupancy and historic trends						
Kayak Storage Income	3,655	3,922	2,520	2,520	-	2,520
FY18 Year-end Est.: Based on 14 (50%) occupied kayak spaces at \$45 per quarter (decreased after past two hurricanes)						
FY19 Base Budget: Based on 14 (50%) occupied kayak spaces at \$45 per quarter						
Sub-Total:	147,079	160,162	159,620	159,620	-	159,620
Other Income						
Delinquent Fee Collections	1,475	1,240	990	1,025	-	1,025
FY19 Base Budget: Based on historic trend analysis						
Sub-Total:	1,475	1,240	990	1,025	-	1,025
Total Revenues:	148,554	161,402	160,610	160,645	-	160,645
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	-	100	350	150	-	150
FY19 Base Budget: Purchase of RV decals, replacement access cards						
Sub-Total:	-	100	350	150	-	150
Other Gen. & Admin. Expenses						
Utilities/Electricity	8,585	8,100	8,690	8,690	-	8,690
FY19 Base Budget: Electricity for street lights, and use of customers						
Utilities/Water	1,750	1,814	1,864	1,864	-	1,864
FY19 Base Budget: Water used by customers and maintenance staff						
Access System Service Fee	3,160	3,238	3,238	3,238	-	3,238
FY19 Base Budget: Access gates and card system service fee						
Sub-Total:	13,495	13,152	13,792	13,792	-	13,792
Maint. & Repairs						
R & M - Misc.	-	350	150	150	-	150
R & M Grounds	-	-	-	-	-	-
R & M Equipment	1,305	2,000	1,450	1,450	-	1,450
Sub-Total:	1,305	2,350	1,600	1,600	-	1,600
Total Expenditures:	14,800	15,602	15,742	15,542	-	15,542
Total Revenues over Expenditures:	133,754	145,800	144,868	145,103	-	145,103

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	65,163	89,698	79,129	79,920	-	79,920
FY19 Base Budget: Based on continued vacancy of one unit (Bldg. 2, space 3) and two spaces used by non-profits who do not pay rent						
Common Area Maint Income	11,665	14,742	13,356	13,490	-	13,490
FY19 Base Budget: Based on continued vacancy of one unit (Bldg. 2, space 3) and two spaces used by non-profits who do not pay rent						
Real Estate Taxes Income	7,642	10,623	9,233	9,325	-	9,325
FY19 Base Budget: Based on continued vacancy of one unit (Bldg. 2, space 3) and two spaces used by non-profits who do not pay rent						
Sub-Total:	84,470	115,063	101,718	102,735	-	102,735
Other Income						
Delinquent Fee Collections	225	-	750	500	-	500
Sub-Total:	225	-	750	500	-	500
Total Revenues:	84,695	115,063	102,468	103,235	-	103,235
Expenditures						
Shopping Center						
Other Gen. & Admin. Expenses						
Property taxes	14,919	14,919	15,056	15,300	-	15,300
FY19 Base Budget: Taxes paid on Shopping Center property						
Utilities/Electricity	936	1,294	1,130	1,130	-	1,130
FY19 Base Budget: Cost for common area lights, Veterans' Service Office and vacant unit						
Utilities/Water	987	178	720	720	-	720
FY19 Base Budget: Cost for vacant unit, Veterans' Service water and sprinkler accounts						
Utilities/Solid Waste - Garb./Rec.	3,826	4,019	3,924	4,042	-	4,042
FY19 Base Budget: Charges for dumpsters used by tenants						
HOA Utilities	1,835	3,840	3,670	3,743	-	3,743
FY18 Year-end Est.: Based on 12 months usage, FY 17 costs were only for 6 months						
FY19 Base Budget: Estimate with minor increase for water/sewer bill						
Sub-Total:	22,503	24,250	24,500	24,935	-	24,935
Maint. & Repairs						
R & M Buildings	6,625	7,500	7,800	6,800	-	6,800
FY18 Year-end Est.: Includes remodel of Veterans Office, and on-going building repairs						
FY19 Base Budget: Costs for miscellaneous repairs						
R & M Grounds	2,285	350	350	350	-	350
FY19 Base Budget: Landscaping miscellaneous costs						
Sub-Total:	8,910	7,850	8,150	7,150	-	7,150

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Capital Outlay						
Capital Outlay	4,900	-	-	-	-	-
Sub-Total:	4,900	-	-	-	-	-
Total Expenditures:	36,313	32,100	32,650	32,085	-	32,085
Total Revenues over Expenditures:	48,382	82,963	69,818	71,150	-	71,150

FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Expenditures						
Stormwater						
Professional Expenses						
Professional Fees	1,646	-	5,000	2,500	-	2,500
FY19 Base Budget: Engineering fees for canal bank stabilization projects						
Sub-Total:	1,646	-	5,000	2,500	-	2,500
Supplies						
Fuel	-	800	250	250	-	250
FY19 Base Budget: For skid steer						
Sub-Total:	-	800	250	250	-	250
Other Gen. & Admin. Expenses						
Equipment Leasing	1,546	1,500	950	1,000	-	1,000
FY18 Base Budget: Short-term equipment rental for minor stabilization projects						
Sub-Total:	1,546	1,500	950	1,000	-	1,000
Maint. & Repairs						
R & M Grounds	19,551	15,500	94,768	71,000	-	71,000
FY18 Year-end Est.: Canal and lake spraying and removal of nuisance vegetation in addition to the balance of the Stormwater projects scheduled for Tamarind Cir. & Cherokee Ct. and other canal stabilization projects.						
FY19 Base Budget: Approx. \$14,000 for canal and lake spraying, \$2,000 for tree/shrub removals, \$5,000 minor for stabilization projects and \$50,000 for major canal bank repair projects						
R & M Equipment	-	1,500	7,300	500	-	500
FY19 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance						
Canal/Lake Restoration	1,767	-	-	-	-	-
FY18 Year-end Est.: Use of this line-item was discontinued and expenditures merged into R&M: Grounds						
Sub-Total:	21,318	17,000	102,068	71,500	-	71,500
Miscellaneous						
Debt Service Principal	31,742	31,603	31,603	31,603	-	31,603
FY19 Base Budget: 12 monthly payments of \$2,633.59 (last payment scheduled for July 2021)						
Debt Service Interest	3,041	3,181	3,181	3,181	-	3,181
FY19 Base Budget: 12 monthly payments of \$265.05 (last payment scheduled for July 2021)						
Sub-Total:	34,784	34,784	34,784	34,784	-	34,784
Capital Outlay						
Capital Outlay	183,292	-	-	-	-	-
FY17 Actual: Stormwater projects at Tamarind Cir. & Cherokee Ct.						
Sub-Total:	183,292	-	-	-	-	-
Total Expenditures:	242,586	54,084	143,052	110,034	-	110,034
Total Revenues over Expenditures:	(242,586)	(54,084)	(143,052)	(110,034)	-	(110,034)

FY19 Budget

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
R&M/Capital Projects (General Fund)						
Other Income						
Grants and Loans	-	50,000	129,089	50,000	-	50,000
Transfer from 2018 Bond Projects Fund			-	-	651,000	651,000
Use of Fund Balance	-	167,308	-	-	-	-
Sub-Total:	-	217,308	129,089	50,000	651,000	701,000
Total Revenues:	-	217,308	129,089	50,000	651,000	701,000
Expenditures						
R&M/Capital Projects						
Professional Expenses						
Professional Fees	13,250	-	-	-	-	-
Sub-Total:	13,250	-	-	-	-	-
Contingency						
Contingency	-	50,000	-	75,000	-	75,000
Sub-Total:	-	50,000	-	75,000	-	75,000
Repair & Maintenance Projects						
Replace 19th Hole Tables & Chairs	8,356	-	-	-	-	-
Comm. Ctr. Projs.: Resurface Shuffleboard Concrete/Curbs (grant match)	14,647	-	-	-	-	-
Bldg. A Sound System Upgrade	4,744	-	-	-	-	-
Pier Repair (Matthew)	9,500	-	-	-	-	-
Neighborhood Revitalize Program	-	110,669	110,669	-	25,000	25,000
Replace Damaged Concrete Sidewalks/Assembly Areas	-	66,715	15,000	-	-	-
Comm. Ctr. Projs.: Shuffle Board /Bocce Benches and Covers	-	20,500	20,500	-	-	-
Comm. Ctr. Projs.: Replace 4 Bocce Ball Courts (grant)	3,074	4,426	4,426	-	-	-
Replace Concrete & Pavers Lounge (West Side)	-	55,000	-	-	-	-
Replace Sidewalks at D&E / 19th Hole	-	-	-	-	-	-
Relocate Heater Equipment into New Pit Building at Pool 1	-	44,000	-	-	-	-
Replace Golf Cart Path Ph. 3	-	20,000	20,000	-	-	-
Christmas Decorations Ph. 1	-	10,000	12,000	-	-	-
(Golf) Cart Barn Repairs (Irma)	-	-	11,440	-	-	-
Christmas Decorations Ph. 2	-	-	-	-	10,000	10,000
Sub-Total:	40,322	331,310	194,035	-	35,000	35,000

FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category		Revised	Est.	Base	Decision	Proposed
Description	FY 17 Actual	Budget	Year-end	Budget	Points	Budget
Capital Outlay						
Misc. F&B Equipment	10,935	-	-	-	-	-
Replace P.S. Dump Truck	67,452	-	-	-	-	-
Replace P.S. Golf Cart (2011)	8,101	-	-	-	-	-
Bleachers for Softball Field (2)	5,219	-	-	-	-	-
Golf Course Drainage (1,345 ft.)	15,996	-	-	-	-	-
Hi-Def CCTV Cameras	13,727	-	-	-	-	-
Replace Golf Irrigation Control Unit	11,806	-	-	-	-	-
Replace 19th Hole Floor	11,082	-	-	-	-	-
Replace Lounge Awnings	7,615	-	-	-	-	-
Shed for Hurricane Supplies	5,000	-	-	-	-	-
Restoration of Golf Course Bunkers Ph. 2	6,102	-	-	-	-	-
Upgrade Electrical Infrastructure in Bldg. A	-	146,474	-	-	-	-
Admin. Building Replacement	23,521	956,246	956,246	-	-	-
Replace Pit at Pool #2	-	40,000	-	-	-	-
Replace Roof on Bldg. A	-	78,522	91,226	-	-	-
Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	-	11,000	11,000	-	-	-
Long-term Records Storage Unit (replaces rental unit)	2,258	3,243	3,243	-	-	-
Golf Course Pump House	-	20,000	18,740	-	-	-
Beach Projects, Ph. 2	89,582	-	-	-	-	-
Bldg. A Kitchen Remodel Design	12,989	13,008	12,886	-	-	-
19th Hole Kitchen Renovation Design	10,052	10,089	9,958	-	-	-
Conceptual Re-Design of D-E/19th Hole/Pro Shop Complex	-	-	16,100	-	-	-
Pool #1 Walkway Roof Replacement	-	-	12,426	-	-	-
Bldg. A Fire Alarm System Replacement/Upgrade	-	-	18,591	-	-	-
Softball Field Fence Replacement (Irma)	-	-	14,250	-	-	-
D/E Video System Replacement and Upgrade	-	-	17,115	-	-	-
Additional Parking Lights at the Shopping Center	-	18,000	-	-	-	-
Expand Paver Area West of Lounge by 20 feet	-	31,000	-	-	-	-
Replace Pit Building at Pool 1 and Add Salt Water System	-	60,000	-	-	-	-
Replace Roof on Lounge	-	32,000	-	-	-	-
Sails (Sun Shades) South of Lounge	-	10,000	10,000	-	-	-

FY19 Budget

Dept. Sub-Department Category Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
New Awning and Panels West of Lounge	-	20,000	-	-	-	-
Replace P.S. truck (2002 mid-size)	-	17,000	17,500	-	-	-
Replace P.S. HD Utility Cart (2008)	-	15,000	9,514	-	-	-
Replace P.S. Golf Cart (2000)	-	9,200	9,514	-	-	-
Replace P.S. Golf Cart (2012)	-	9,200	8,985	-	-	-
Replace P.S. Golf Cart (2003)	-	4,200	8,985	-	-	-
Replace Lawnmower	-	30,500	30,500	-	-	-
Additional 4 Pickle Ball Courts	-	75,000	25,000	-	-	-
Restore Golf Course Bunkers Ph. 3	-	30,000	10,000	-	-	-
Lake Bank Restoration, Ph. 6 (left of 11 tee box, right of 16 green)	-	90,000	-	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf	-	22,500	-	-	-	-
Beach Projects, Ph. 3	-	75,000	-	-	-	-
D/E Emergency Backup Generator	-	13,500	-	-	-	-
Marquee Sign @ Shopping Ctr.	-	-	-	-	10,000	10,000
Bldg. C Roof Replacement	-	-	-	-	30,000	30,000
Bldg. C Windows Replacement	-	-	-	-	21,000	21,000
Bldg. C Doors Replacement	-	-	-	-	9,000	9,000
Bldg. C Stucco Replacement	-	-	-	-	22,000	22,000
Veterans' Meeting Space (Conversion of Current Res. Relations Office)	-	-	-	-	15,000	15,000
Replace P.S. truck (2005 F-250-size)	-	-	-	-	30,000	30,000
Replace P.S. Golf Cart (2013)	-	-	-	-	9,400	9,400
Bunker Restoration, Ph. 4	-	-	-	-	10,000	10,000
Beach Volley Ball Court (by Pool #1)	-	-	-	-	4,000	4,000
Pools #2 Heater Upgrade (added by BOT during Budget workshops)	-	-	-	-	12,000	12,000
Sub-Total:	301,437	1,840,682	1,311,779	-	172,400	172,400
Total Expenditures:	355,009	2,221,992	1,505,814	75,000	207,400	282,400
Total Revenues over Expenditures:	(355,009)	(2,004,684)	(1,376,725)	(25,000)	443,600	418,600

FY19 General Fund Proposed Budget Decision Point List

					D.P. Form (Y/N)		Included in FY19 (Y/N)
Type	No.	Project Name	Department			NOTES	
Revenues/Sources							
	1	Increase in Assessment by \$1.87 per Month	Administration: Finance	109,442	N	\$0.95 for 1.50% inflationary factor, \$0.72 for decreased golf membership revenues and \$0.20 for cost of BFBHOA Office	Y
	2	One-time Transfer from 2018 Bond Projects Fund	R&M/Capital	651,000	N	To reimburse the General Fund for 66% of FY18 construction costs of the New Administration Building	Y
	3	Increase in Assessment by \$0.63 per Month	Administration: Finance	36,885	N	Requested by Trustee Diana during the 1st budget workshop	N
Total Requested G.F. Revenue/Sources Decision Points				797,327			
Total G.F. Revenue/Sources Decision Points within FY19 WDPB				760,442			
Expenditures/Uses							
	1	Web-based BOT Agenda System	Administration: District Clerk	17,055	Y	Streamlines exhaustive manual agenda process and replaces current ClerkBase service for archival search feature	Y
	2	Cook F/T Conversion (0.23 FTE)	Food & Beverage: 19th Hole & Special Events	17,505	Y	To provide greater consistency in product and service	Y
	3	Seasonal Groundskeeper Positions (0.85 FTE)	Property Services: Grounds	19,119	Y	To better address DOR violations and summer growing season demands	Y
	4	Building Tech III Position (1.0 FTE)	Property Services: Buildings	45,316	Y	To increase speed of execution of in-house projects and maintenance requests	Y
	5	P. S. Radio System Repeater	Property Services: Building	6,800	Y	A repeater to provide deeper coverage of handheld units for staff working out of Falcon Drive	Y
	6	West RV Lot CCTV System Repairs/Replacement	RV Storage	8,500	Y	To repair and upgrade existing CCTV system. Remudget by BOT on 11May18	N
	7	Transfer to Debt Service Fund	Administration: Finance	700,000	N	Required for annual payment on anticipated bond issuance (Financial Advisor stated this can be reduced to \$675,000)	Y
	8	R&M/Capital Projects (as presented to the BOT as part of the Proposed FY19-23 5yrFM&CIP)	R&M/Capital	195,400	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document	Y
	9	Pool #3 Heater Upgrade	R&M/Capital	12,000	N	Requested by Trustee Diana during the 1st budget workshop	Y
	10	Fireworks Display	Property Services: Recreation	10,300	N	Requested by Trustee Diana during the 1st budget workshop	Y
	11	0.65 FTE Custodians for Crowd Monitoring	Property Services: Custodian	14,000	N	Requested by staff after FY19 WDPB was completed due to new Fire Safety Code Requirement	Y
	12	Geo-Thermo Heaters for Pools	R&M/Capital	Unknown	N	Requested by Trustee Cavaliere during 1st budget workshop	N
	13	Training for ARCC members	Resident Relations: DOR	Unknown	N	Requested by Trustee Cavaliere during 1st budget workshop	N
Total Requested G.F. Expenditure/Uses Decision Points				1,045,995			
Total G.F. Expenditure/Uses Decision Points within FY19 WDPB				1,037,495			

FY19 Budget

Dept. Sub-Department Category Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Proposed Budget
Revenues						
R&M/Capital Projects (2018 Bond Projects Fund)						
Other Income						
Debt Proceeds	-	-	-	-	9,419,752	9,419,752
FY19 Decision Point: Estimated gross proceeds from issuance of bonds						
Sub-Total:	-	-	-	-	9,419,752	9,419,752
Total Revenues:	-	-	-	-	9,419,752	9,419,752
Expenditures						
R&M/Capital Projects						
Professional Expenses						
Professional Fees	-	-	-	-	250,000	250,000
FY19 Decision Point: estimated costs of bond issuance (to be netted out of bond proceeds)						
Sub-Total:	-	-	-	-	250,000	250,000
Contingency						
Reserved	-	-	-	-	6,842,634	6,842,634
FY19 Decision Point: Balancing number for cost of projects in FY20 & FY21						
Sub-Total:	-	-	-	-	6,842,634	6,842,634
Capital Outlay						
Replacement Admin. Bldg. (final 10% of bldg. construction, data/phone sys., furniture, access road, parking, generator etc.)	-	-	-	-	284,748	284,748
Replace D-E/ 19th Hole/Pro Shop complex (design)	-	-	-	-	250,000	250,000
Upgrade elect. infrastr. in Bldg. A	-	-	-	-	159,500	159,500
Bldg A HVAC Replace/Upgrade	-	-	-	-	110,000	110,000
Lounge Enlargement	-	-	-	-	350,000	350,000
Replace electrical infrastructure in Shopping Center	-	-	-	-	80,000	80,000
Beach Projects, Ph. 3 (Restrooms)	-	-	-	-	93,870	93,870
Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	-	-	-	-	87,000	87,000
Lake bank restoration, Ph. 7 (between holes 10 & 12)	-	-	-	-	87,000	87,000
Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	-	-	-	-	87,000	87,000
Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	-	-	-	-	87,000	87,000
Sub-Total:	-	-	-	-	1,676,118	1,676,118

FY19 Budget

Dept.							
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19	
Category	FY 17	Revised	Est.	Base	Decision	Proposed	
Description	Actual	Budget	Year-end	Budget	Points	Budget	
Transfers							
Transfer to General Fund	-	-	-	-	651,000	651,000	
FY19 Decision Point: Reimbursement for eligible expenses incurred 6 months prior to bond issuance.							
Sub-Total:	-	-	-	-	651,000	651,000	
Total Expenditures:	-	-	-	-	9,419,752	9,419,752	
Total Revenues over Expenditures:	-	-	-	-	-	-	

Barefoot Bay Recreation District Policy Manual
GENERAL FINANCIAL POLICIES

parcel within 30 days after its preparation, and a copy of each shall be made available for public inspection at the principal office of the district at reasonable hours."

In order to meet the time frame mandated by the Charter, and the Florida Statutes, the Community Manager will begin to hold pre-budget meetings with each department of the district in order to have a draft of the proposed budget available for trustee perusal and public meetings. The Community Manager shall have a working draft available by April 1 of each year.

April 1	Prior fiscal year Financial Statement and working draft of next fiscal year's Budget to be presented to Trustees.
First Week of April	First working draft presented to the Trustees
Third Week of April	Workshop for the Trustees to give their recommendations to the Community Manager.
Fourth Week of April	Publish prior fiscal year Financial Statement in generally circulated newspaper within Brevard County.
Third week of May	Workshop to present proposed draft for mail out to community and hear comments from both Trustees and citizens.
Regular May Meeting	Adopt proposed draft for mail out to property owner of record and set Public Hearing date (must be 21 days after notice is published).
On or before Monday after May meeting	Publish notice of Public Hearing in newspaper of general circulation (must be 21 days prior to hearing). Mail proposed budget, proposed assessment rate, and prior year financial statements to all property owners of record.
June 20th to June 30th	Time frame for Public Hearing, for community input, on proposed budget, proposed assessment that was received in mail. Board will have to consider two resolutions. One to set the special assessment rate, and one to adopt the formal budget.
September 15	Deadline to certify the Non-Ad valorem Assessment Roll to Brevard County Tax Collector
September 30	Current fiscal year ends
October 1	New fiscal year starts

2.9 ESTABLISHING A NEW FUND

It is the policy of the Recreation District to establish a new fund based on the criteria identified by the State of Florida in the Uniform Accounting System Manual. The manual recommends that only a minimum number of funds consistent with the legal and operational requirements of the District should be established. Each new fund adds complexity and costs to the administration of the District's financial system. A fund is defined as an independent fiscal and accounting entity consisting of a self-balancing set of accounts segregated for the purpose of carrying on specific activities in accordance with defined regulations, restrictions and limitations. This policy should address the following areas when opening a new fund:

Charter Reference

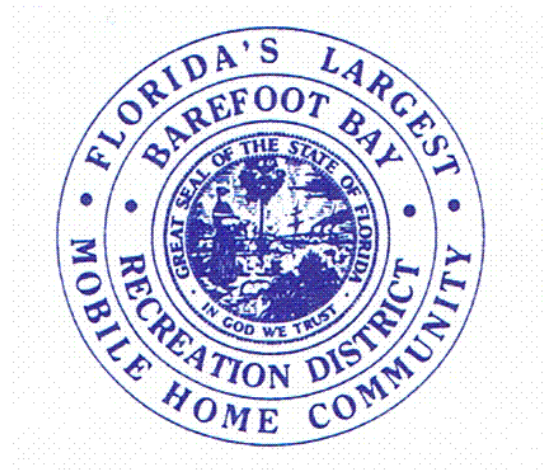
The terms of reference are required, giving authority to open a new fund and setting out its purpose, manner of operation and peculiarities, if any.

Board of Trustees Meeting Agenda Memo

Date: May 22, 2018
Title: Smoking at Pool #1
Section & Item: 9B
Department: Property Services: Pools
Fiscal Impact: N/A
Contact: Steve Diana, Trustee

Attachments: Map of designated smoking areas at Pool #1

Reviewed by
General Counsel: N/A
Approved by: John W. Coffey, Community Manager

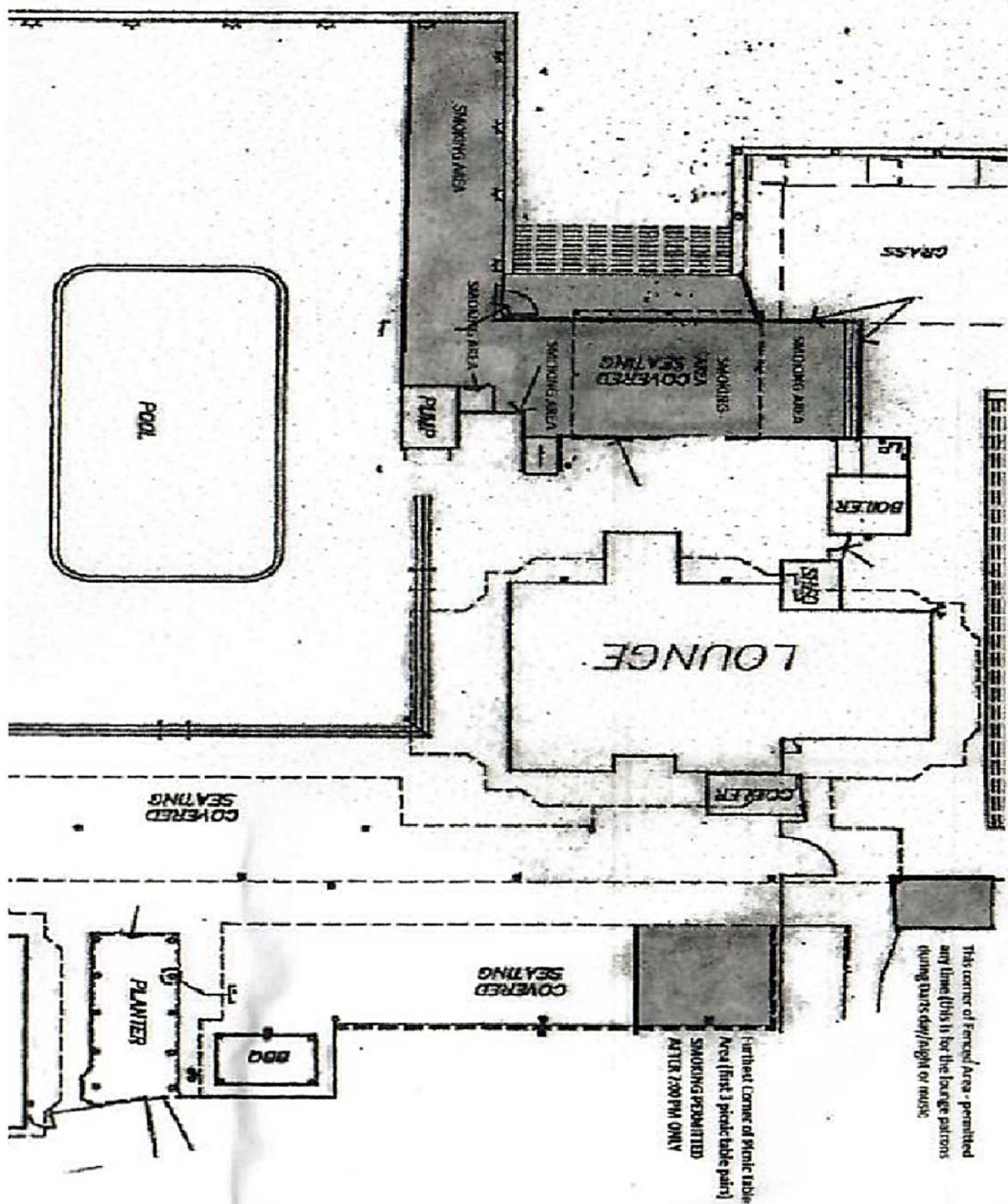


Requested Action by BOT

Discussion and possible direction to staff.

Background and Summary Information

Trustee Diana asked that topic be placed on the agenda.



Board of Trustees Meeting Agenda Memo

Date: May 22, 2018
Title: Donation Request
Section & Item: 9C
Department: Golf-Pro Shop
Fiscal Impact: Approximately \$762 (exact donation amount TBD)
Contact: Ernie Cruz, P.G.A., Golf Operations Manager or John W. Coffey, Community Manager
Attachments: Donation request form and excerpt from Policy Manual
Reviewed by
General Counsel: N/A
Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Approval of donation request by Mr. Humbert Webster.

Background and Summary Information

A resident has requested to donate a bench for placement at the 18th Tee Box (replacing an existing bench) with the following inscription.

Irene D. Webster
The lady with a smile.

Per the BBRD Policy Manual, the BOT must approval all donation requests and then staff will order the item once the donor has paid the cost.

Staff recommends the BOT accept the donation in memory of Mrs. Webster.



Barefoot Bay Recreation District
625 Barefoot Boulevard, Building "F"
Barefoot Bay, FL 32976-9233
Phone 772-664-3141
Fax 772-664-1928

Gift and/or Memorial Request Form

In accordance to Item 3.5 Guidelines for Gift or Memorials located in Policy Manual

Donor Information (please list all)		
Name <i>HUMBERT M. WEBSTER</i>		
Street Address <i>906 BAREFOOT BLVD.</i>		
Town/Zip <i>BAREFOOT BAY FL. 32976</i>		
Telephone # <i>772-664-2971</i>	Alternate Phone #	E-mail address
In Memory of		
Description of Requested Gift/Memorial, including proposed location (may attach separate sheet)		
<i>IRENE D. WEBSTER</i>		
<i>THE LADY WITH A SMILE</i>		
<i>TO BE PLACED AT 18TH TEE BOX, BY TREE</i>		
<i>WHERE EXISTING BENCH SITS</i>		
Donations: All Donations must be submitted to the Administration office for purchase by District Staff. Memorials: Barefoot Bay Recreation District will make reasonable efforts to contact the donor or their heirs in advance of the removal of a memorial so that donors may replace the item. However, Barefoot Bay Recreation District will not be held responsible if unable to contact donor prior to removal.		
I acknowledge that I have read and agree to abide by <i>Guidelines for Gift and or Memorials for the Barefoot Bay Recreation District</i>		
<i>Humbert M. Webster</i>		<i>5-9-18</i>
Signature of Donor		Date
FOR OFFICE USE ONLY		
Memorial Name:		Date
Approved By:		Date Approved
Memo:		

Barefoot Bay Recreation District Policy Manual
GENERAL RULES APPLICABLE TO DISTRICT FACILITIES

7. The gas grill is available for use at Pool 1 by residents and their guests on a first come, first served basis.¹³⁵
8. Residents must wipe the grill and cooking area clean when cooking is complete.
9. Residents assume all responsibility for food safety.
10. Due to the potential risks, residents using grills are required to sign a waiver and assume all responsibility for the cooking and safety of the prepared food.
11. Residents must provide their own cooking tools.
12. All commercial entity hosted for-profit, revenue-based, food service special events, excluding outside commercial entity catering and/or simple food delivery for resident or club-hosted meetings or special events, are prohibited from being held in any District owned facilities.¹³⁶
13. Any private commercial caterer and/or event planner providing food-related services for any resident or club-hosted meeting or special event, excluding simple food service delivery, shall be required to execute an indemnification and hold harmless agreement in favor of the District related to any food-related services provided.

3.5 Guidelines for Gift and or Memorials for the Barefoot Bay Recreation District¹³⁷

All gifts and /or memorials plans must be submitted for review by the Community Manager for compliance with the guidelines below. Those meeting the criteria below may be recommended for acceptance to the Board of Trustees at a regularly scheduled meeting. Acceptance of any memorial or gift meeting the criteria shall be at the discretion of the Board of Trustees. The Board of Trustees reserves the right to decline the acceptance of gifts or memorials due to inappropriateness, restrictions placed upon the gift or memorial and any potential financial or legal liability and for any other reason.

1. No gifts or memorials may be considered until the person has been deceased for more than 90 days.
2. Residents desiring to donate gifts and/or memorials shall work with staff to determine the costs of the memorial or item. The cost of the item will be presented to the donor. BBRD will purchase the item after the resident has paid for the item(s) and assume legal liability for the item.
3. No restrictions can be placed on the use or ownership of the gift or memorial. The BBRD is the sole owner of all gifts and will determine the use of the gift or memorial.
4. The gift or memorial must be deemed appropriate by the Community Manager and the Board of Trustees.
5. The Community Manager must determine all short and long-term costs of all gifts and memorials. These costs shall include the maintenance, repair, upkeep, insurance and/or any other hazards or liability. The placement of any memorial or gift shall not interfere with the maintenance of District facilities.
6. The acceptance, placement, use and removal of gifts and memorials are at the sole discretion of the District.
7. Plaques for all memorials shall not be considered permanent, and will be removed at the sole discretion of the District when they deteriorate.

Manager's Report



Barefoot Bay Recreation District

625 Barefoot Boulevard, Building "F"
Barefoot Bay, FL 32976-9233

Phone 772-664-3141
Fax 772-664-1928

Memo To: Board of Trustees

From: John W. Coffey, Community Manager

Date: May 22, 2018

Subject: Manager's Report

Due to the two (business) day turnaround from the last meeting to the agenda distribution deadline for this meeting, information normally contained below will be provided at the meeting.

Attorney's Report

Incidental Remarks from Trustees

Adjournment