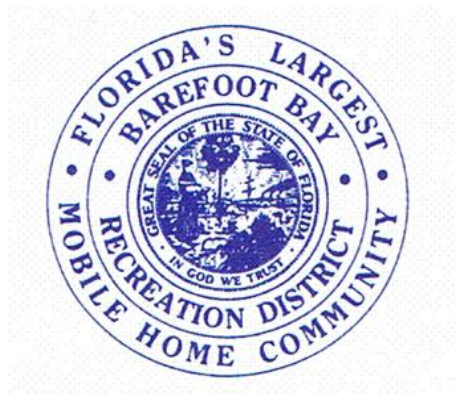


Barefoot Bay Recreation District



Proposed Line-item Budget

FY22 (10/01/2021 – 9/30/2022)

This document contains the FY22 Proposed Budget line-items the Board of Trustees will use on May 25, 2021 to authorize the budget mailout to property owners. To view the full FY22 Working Draft Proposed Budget (as submitted to the BOT on March 3, 2021) please stop by the Administration Building or go to www.bbrd.org.

Shaded areas (excluding general ledger account names) indicate changes made to the FY22 Working Draft Proposed Budget by staff or the BOT.

FY22 Proposed Budget Summary - General Fund

The FY22 General Fund Proposed Budget is based
on an assessment rate of \$826.08 per year per lot.

	FY20 Actual	FY21 Original Budget	FY21 Year-end Estimate	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues/Sources						
District Clerk	15,924	3,000	3,000	3,000	-	3,000
Finance	4,078,926	4,003,703	4,017,861	3,995,292	49,068	4,044,360
Administration	4,094,850	4,006,703	4,020,861	3,998,292	49,068	4,047,360
Customer Service	41,794	75,715	24,914	71,700	-	71,700
DOR	15,285	24,600	15,800	16,800	-	16,800
Comm. Watch	-	-	-	-	-	-
Resident Relations	57,079	100,315	40,714	88,500	-	88,500
Administration	(16,131)	(32,910)	(3,638)	(19,635)	-	(19,635)
Lounge	193,915	438,267	153,409	465,435	-	465,435
19th Hole	249,656	507,115	219,440	531,521	-	531,521
Pasta Night	34,895	76,982	-	-	-	-
Special Events	185,596	296,886	80,890	368,858	-	368,858
Food & Beverage	647,930	1,286,340	450,101	1,346,179	-	1,346,179
Golf-Pro Shop	609,107	649,517	552,475	691,768	-	691,768
Buildings	5,000	-	5,000	-	-	-
Grounds	696	-	696	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	320,018	317,200	339,815	338,550	231,000	569,550
Property Services	325,713	317,200	345,511	338,550	231,000	569,550
Vehicle Storage	160,280	157,449	168,656	179,819	-	179,819
Shopping Center	90,087	110,104	123,154	134,965	-	134,965
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	20,950	1,000,000	2,556	-	-	-
Total Revenues/Sources	6,005,997	7,627,628	5,704,028	6,778,073	280,068	7,058,141

FY22 Proposed Budget Summary - General Fund

	FY20 Actual	FY21 Original Budget	FY21 Year-end Estimate	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Expenditures/Uses						
District Clerk	558,809	635,640	594,736	676,683	-	676,683
Finance	547,690	704,850	572,905	736,947	-	736,947
Administration	1,106,499	1,340,490	1,167,641	1,413,630	-	1,413,630
Customer Service	179,231	198,131	187,656	231,419	-	231,419
DOR	205,218	265,359	235,088	253,853	-	253,853
Comm. Watch	51,322	80,151	64,932	78,034	-	78,034
Resident Relations	435,770	543,641	487,676	563,306	-	563,306
Administration	94,021	120,434	102,141	110,302	(12,564)	97,738
Lounge	221,329	363,539	118,144	444,050	8,103	452,153
19th Hole	290,036	520,861	188,776	499,266	7,848	507,114
Pasta Night	23,096	61,174	-	-	-	-
Special Events	138,472	231,907	44,258	323,425	5,200	328,625
Food & Beverage	766,954	1,297,915	453,319	1,377,043	8,587	1,385,630
Golf-Pro Shop	859,403	917,049	931,452	974,992	1,522	976,514
Buildings	514,895	577,224	560,020	586,500	-	586,500
Grounds	180,700	191,274	192,806	198,124	(16,480)	181,644
Custodial	293,589	294,217	305,073	319,148	1,914	321,062
Pools	404,716	422,598	529,004	440,373	3,717	444,090
Recreation	171,410	231,766	127,679	234,710	302	235,012
Property Services	1,565,309	1,717,079	1,714,581	1,778,855	(10,547)	1,768,308
Vehicle Storage	16,352	18,516	15,856	16,497	-	16,497
Shopping Center	70,397	36,073	42,250	38,368	-	38,368
Stormwater	57,100	50,547	49,872	21,520	-	21,520
R&M/Capital Projects	889,999	1,706,318	1,604,142	100,000	755,500	855,500
Total Expenditures/Uses	5,767,784	7,627,628	6,466,789	6,284,211	755,062	7,039,273
					surplus/deficit	18,868

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Administration						
Assessments						
District Assessment Fee	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Sub-Total:	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Interest						
Interest Income	82,594	16,800	15,249	12,237	-	12,237
Sub-Total:	82,594	16,800	15,249	12,237	-	12,237
Other Income						
NSF Fees	40	80	40	40	-	40
Vendor Discount	912	260	204	212	-	212
Sales Tax Discounts	360	360	360	360	-	360
Delinquent Fee Collections	1,125	3,575	1,080	1,250	-	1,250
Lien Fee Reimbursement	1,080	1,168	810	675	-	675
Legal Fee Recovery	8,472	1,225	8,184	2,450	-	2,450
Postage Revenue	-	-	-	-	-	-
Insurance Proceeds	15,924	3,000	3,000	3,000	-	3,000
Proceeds Sales of Fixed Assets	5,110	1,985	3,325	1,450	-	1,450
Miscellaneous Income General	33,428	250	10,609	250	-	250
Sub-Total:	66,451	11,903	27,612	9,687	-	9,687
Total Revenues:	4,094,850	4,006,703	4,020,861	3,998,292	49,068	4,047,360
Expenditures						
Administration						
Personnel Expenses						
F/T Salaries	229,401	280,699	269,717	311,335	-	311,335
P/T Wages	-	2,278	-	-	-	-
Overtime	265	725	239	150	-	150
Special Pay	1,078	2,140	2,050	2,050	-	2,050
Payroll Taxes	16,951	21,800	20,751	21,787	-	21,787
401 A Benefit	3,229	5,302	3,987	5,192	-	5,192
Medical/Dental/Life Insurance	37,422	53,125	49,950	77,034	-	77,034
Sub-Total:	288,347	366,069	346,694	417,548	-	417,548
Professional Expenses						
Payroll Fees	21,117	22,650	21,906	22,650	-	22,650
Professional Fees	32,613	19,323	23,075	33,600	-	33,600
Legal Fees	79,650	52,988	70,952	67,550	-	67,550
Management Fees	159,661	208,103	165,649	173,228	-	173,228
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees	33,090	35,000	35,000	31,000	-	31,000
Software Subscriptions	40,043	36,760	36,366	31,167	-	31,167
Sub-Total:	371,173	379,824	357,948	364,195	-	364,195

FY22 Budget

Dept. Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Supplies						
Operating Supplies	10,924	8,264	8,088	9,671	-	9,671
Sub-Total:	10,924	8,264	8,088	9,671	-	9,671
Other Gen. & Admin. Expenses						
Collection Fees	77,306	77,220	77,696	79,560	-	79,560
Collection Discounts	122,813	126,953	124,414	129,391	-	129,391
Property Taxes	17,385	15,235	17,820	18,176	-	18,176
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	5,331	14,150	5,465	89,620	-	89,620
Employee Recruitment & Testing	344	565	815	300	-	300
Lien & Recording Fees	744	1,209	1,420	1,360	-	1,360
Travel and Training	988	8,945	7,739	12,102	-	12,102
Telephone, Internet, Cable	4,572	5,109	4,942	5,342	-	5,342
Postage	2,919	4,456	3,838	3,566	-	3,566
Utilities/Electricity	3,094	5,238	5,094	5,196	-	5,196
Utilities/Water	1,368	2,045	2,270	2,338	-	2,338
Equipment Leasing	3,363	4,024	4,024	4,165	-	4,165
Insurance	137,970	141,226	147,632	152,061	-	152,061
Workers Comp. Insurance	720	754	954	432	-	432
Printing	1,942	3,461	3,343	3,343	-	3,343
Advertising	1,625	2,740	2,045	2,226	-	2,226
Bank Charges	21,875	31,516	26,995	31,495	-	31,495
Bad Debt	9,128	-	584	-	-	-
Dues and Subscriptions	5,409	5,530	5,875	5,885	-	5,885
Election Expenses	8,347	2,500	4,250	8,980	-	8,980
Sub-Total:	428,243	453,876	448,215	556,538	-	556,538
Maintenance & Repairs						-
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	2,391	3,111	2,398	2,458	-	2,458
R & M Equipment	5,421	5,149	4,298	7,649	-	7,649
Sub-Total:	7,812	8,260	6,696	10,107	-	10,107
Contingency						
Contingency	-	38,559	-	55,571	-	55,571
Sub-Total:	-	38,559	-	55,571	-	55,571
Total Expenditures:	1,106,499	1,254,852	1,167,641	1,413,630	-	1,413,630
Total Revenues over Expenditures:	2,988,351	2,751,851	2,853,220	2,584,662	49,068	2,633,730

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	15,924	3,000	3,000	3,000	-	3,000
FY22 Base Budget: Miscellaneous insurance claims based on a history						
Misc. Income General	-	-	-	-	-	-
Sub-Total:	15,924	3,000	3,000	3,000	-	3,000
Total Revenues:	15,924	3,000	3,000	3,000	-	3,000
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	80,152	108,523	97,627	137,696	-	137,696
FY21 Year-end Est.: 1.0 FTE District Clerk \$62,295, 0.33 FTE Management Analyst \$14,133, and 1.0 FTE Administrative Assistant \$21,199						
FY22 Base Budget: 1.0 FTE District Clerk \$63,044, 1.0 FTE Management Analyst, and 1.0 FTE Administrative Assistant \$31,782						
P/T Wages	-	2,278	-	-	-	-
FY21 Year-end Est.: 0.08 FTE Seasonal Records Technician position was not filled						
FY22 Base Budget: 0.08 FTE Seasonal Records Technician position was eliminated as part of an internal reallocation of resources						
Special Pay	548	1,300	1,300	1,300	-	1,300
FY22 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	135	-	-	-	-	-
Payroll Taxes	5,763	8,509	7,501	8,368	-	8,368
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	629	2,820	1,412	2,586	-	2,586
FY22 Base Budget: 2 employees contribution						
Medical/Dental/Life Insurance	13,875	21,178	13,902	38,367	-	38,367
FY21 Year-end Est.: 1.17 Medical \$11,635/person = \$13,574, 1.17 Dental \$240/person = \$280, and 1.17 Life \$41/person = \$48						
FY22 Base Budget: 3 Medical \$12,508/person (7.5% increase) = \$37,524, 3 Dental \$240/person (0% increase) = \$720, and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	101,103	144,608	121,742	188,317	-	188,317

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Professional Expenses						
Professional Fees	9,061	6,198	18,648	20,200	-	20,200
FY21 Year-end Est.: \$1,416 IT support (former vendor), \$14,997 new IT firm (Omega) backup and storage services, \$2,235 one-time onboarding fee						
FY22 Base Budget: \$15,200 IT support and \$5,000 for misc. hardware replacement/upgrades						
Legal Fees	75,555	50,000	66,000	63,000	-	63,000
FY22 Base Budget: Based on historic trends						
Management Fees	159,661	208,103	165,649	173,228	-	173,228
FY21 Year-end Est.: \$163,149 Base SDS Contract and \$2,500 expenses						
FY22 Base Budget: \$167,228 Base SDS Contract and \$6,000 expenses						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY22 Base Budget: Preparation of assessment roll (part of SDS contract)						
Software Subscriptions	33,686	31,440	30,820	25,344	-	25,344
FY21 Year-end Est.: \$8,640 Civic Clerk, \$2,500 Civic Plus, \$5,703 Civic Media, \$2,317 Civic Ready, \$18,500 Applications and Backup services and \$1,800 asset management system						
FY22 Base Budget: \$8,640 Civic Clerk, \$2,500 Civic Plus, \$5,703 Civic Media, \$4,621 Civic Ready, \$2,080 Applications and \$1,800 asset management system						
Sub-Total:	282,962	300,741	286,117	286,772	-	286,772
Supplies						
Operating Supplies	8,480	5,495	5,495	7,000	-	7,000
FY22 Base Budget: Office supplies and equipment upgrades						
Sub-Total:	8,480	5,495	5,495	7,000	-	7,000
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	213	400	650	250	-	250
FY21 Year-end Est.: Administrative Assistant position turned over twice in FY21 and Management Analyst recruitment						
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	-	100	235	235	-	235
FY22 Base Budget: Fees to the County						
Travel and Training	763	5,545	4,769	8,070	-	8,070
FY21 Year-end Est.: FASD conference \$3,219 (4 people registration, travel, lodging, meals) and quarterly meetings \$1,550 (3 meetings a year for 3 people: registration, travel, lodging and meals)						
FY22 Base Budget: \$4,320 FASD conference (4 people travel, lodging and meals) \$1,250 FL Association of Clerks (registration, travel, lodging and meals), and \$2,500 Management Analyst travel/training (FASD Conference, FCCA Conference, misc. webinars)						
Telephone, Internet, Cable	2,601	2,843	2,843	3,243	-	3,243
FY22 Base Budget: Proration of Administration Building's internet charges, two emergency cell phones, and Management Analyst's cell phone						
Postage	1,463	2,620	2,620	2,042	-	2,042
FY22 Base Budget: Budget mail out and regular mail out						
Utilities/Electricity	1,547	2,577	2,547	2,598	-	2,598
FY22 Base Budget: Proration of Administration Building expense (assumes 2% increase in costs)						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Utilities/Water	684	624	1,135	1,169	-	1,169
FY22 Base Budget: Proration of Administration Building expense (assumes 3% increase in costs)						
Equipment Leasing	780	1,014	1,014	1,014	-	1,014
FY22 Base Budget: 25% of copier lease and 10% of the overages						
Insurance	137,970	141,226	147,632	152,061	-	152,061
FY21 Year-end Est.: \$65,360 Liability, \$2,309 Auto, and \$79,963 Property						
FY22 Base Budget: \$67,321 Liability (3% increase in insured value), \$2,378 Auto (3% increase in insured value), and \$82,362 Property (3% increase in insured value)						
Workers Comp. Insurance	540	630	630	208	-	208
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	1,215	2,418	2,418	2,418	-	2,418
FY22 Base Budget: Annual proposed budget mailout						
Advertising	537	1,322	750	931	-	931
FY22 Base Budget: Required advertising expenses						
Bank Charges	135	-	-	-	-	-
Dues and Subscriptions	4,585	4,595	4,940	4,940	-	4,940
FY22 Base Budget: Florida Association of City Clerks \$75, International Institute of Municipal Clerks \$175, Florida Association of Special Districts \$4,000, International City/County Management Association \$200, and Florida City and County Management Association \$150						
Election Expenses	8,347	2,500	4,250	8,980	-	8,980
FY21 Year-end Est.: Federal election trend						
FY22 Base Budget: Non federal election trend						
Sub-Total:	161,380	168,414	176,433	188,159	-	188,159
Maintenance & Repairs						
R & M Buildings	1,196	850	1,199	1,235	-	1,235
FY21 Year-end Est.: 25% of fire inspection \$861 and pest control \$338 of Administration Building						
FY22 Base Budget: 25% of fire inspection \$887 and pest control \$348 of Administrative Building (3% increase)						
R & M Equipment	3,688	3,750	3,750	5,200	-	5,200
FY21 Year-end Est.: Replacement of miscellaneous equipment and 3 desktops (District Clerk, Administrative Assistant, and Community Manager) per replacement schedule						
FY22 Base Budget: Replacement of miscellaneous equipment, 1 laptop (District Clerk) and 5 tablets (replacing laptops for 4 of 5 Trustees) per replacement schedule						
Sub-Total:	4,884	4,600	4,949	6,435	-	6,435
Total Expenditures:	558,809	623,858	594,736	676,683	-	676,683
Total Revenues over Expenditures:	(542,885)	(620,858)	(591,736)	(673,683)	-	(673,683)

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
FY21 Year-end Est.: 4,875 lots at \$68 per month						
FY22 Base Budget: 4,873 lots at \$68 per month						
FY22 Decision Point: 4,873 lots at \$0.84 per month (1.234% increase)						
Sub-Total:	3,945,805	3,978,000	3,978,000	3,976,368	49,068	4,025,436
Interest						
Interest Income	82,594	16,800	15,249	12,237	-	12,237
FY21 Year-end Est.: \$12,471 Interest earned from bank accounts and \$2,778 on tax certificates						
FY22 Base Budget: Interest earned from bank accounts						
Sub-Total:	82,594	16,800	15,249	12,237	-	12,237
Other Income						
NSF Fees	40	80	40	40	-	40
FY22 Base Budget: Non sufficient fund check fee recovery						
Vendor Discount	912	260	204	212	-	212
FY22 Base Budget: Fuel rebates and payment discounts on non inventory purchases						
Sales Tax Discounts	360	360	360	360	-	360
FY22 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,125	3,575	1,080	1,250	-	1,250
FY22 Base Budget: Fees charged on past due assessments, rents and storage fees						
Lien Fee Reimbursement	1,080	1,168	810	675	-	675
FY22 Base Budget: Fees charged to accounts for filing or amending liens						
Legal Fee Recovery	8,472	1,225	8,184	2,450	-	2,450
FY22 Base Budget: Fees charged to accounts for legal fees incurred related to the account						
Postage Revenue	-	-	-	-	-	-
Proceeds Sales of Fixed Assets	5,110	1,985	3,325	1,450	-	1,450
FY21 Year-end Est.: From the sale of vehicles \$3,200, and other assets \$125						
FY22 Base Budget: From the sale of one mid-size truck \$1,200 and other assets \$250						
Miscellaneous Income General	33,428	250	10,609	250	-	250
FY21 Year-end Est.: Refund of Form 941 Payroll Tax from the Families First Corona Virus Relief Act						
FY22 Base Budget: Based on historic trends excluding one-time events. Receipts that are not anticipated and do not fit into other general ledger descriptions.						
Sub-Total:	50,527	8,903	24,612	6,687	-	6,687
Total Revenues:	4,078,926	4,003,703	4,017,861	3,995,292	49,068	4,044,360

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries	149,249	172,176	172,090	173,639	-	173,639
FY21 Year-end Est.: 1.0 FTE Finance Manager \$86,153, 1.0 FTE Lead Accountant \$47,317, and 1.0 FTE Accounting Associate II \$38,620						
FY22 Base Budget: 1.0 FTE Finance Manager \$86,882, 1.0 FTE Lead Accountant \$47,778, and 1.0 FTE Accounting Associate II \$38,979						
Overtime	130	725	239	150	-	150
Special Pay	530	840	750	750	-	750
FY22 Base Budget: Acting Finance Manager in the absence of Finance Manager						
Payroll Taxes	11,188	13,291	13,250	13,419	-	13,419
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	2,600	2,482	2,575	2,606	-	2,606
FY22 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	23,547	31,947	36,048	38,667	-	38,667
FY21 Year-end Est.: 2 Medical \$11,635/person = \$34,905, 1 Obamacare Medical with dependent = \$11,935, 3 Dental \$240/person = \$720, and 3 Life \$41/person = \$123						
FY22 Base Budget: 2 Medical \$12,508/person = \$34,905 (7.5% increase), 1 Medical (Employee with Child) = \$12,808 (7.5% increase), Dental \$240/person = \$720 (0% increase), and 3 Life \$41/person = \$123 (0% increase)						
Sub-Total:	187,244	221,461	224,952	229,231	-	229,231
Professional Expenses						
Payroll Fees	21,117	22,650	21,906	22,650	-	22,650
FY22 Base Budget: \$450 per payroll, \$750 W2 and 1099 processing, and \$850 per month for time and attendance system and employee accounts						
Professional Fees	23,552	13,125	4,427	13,400	-	13,400
FY21 Year-end Est.: IT Support \$2,027 and temporary employment agency usage \$2,400 (replacing 1.0 FTE Accounting Associate as part of a mid-FY21 reorganization approved by the BOT on December 4, 2020)						
FY22 Base Budget: IT Support \$3,800 (revised proration) and temporary employment agency usage \$9,600						
Legal Fees	4,095	2,988	4,952	4,550	-	4,550
FY22 Base Budget: Expense directly related to Finance issues/projects						
Accounting & Auditing Fees	33,090	35,000	35,000	31,000	-	31,000
FY21 Year-end Est.: \$22,000 audit expense, \$7,000 OPEB, and \$6,000 accounting/audit support						
FY22 Base Budget: \$22,000 audit expense, \$4,000 OPEB, and \$5,000 accounting/audit support (planned reduction)						
Software Subscriptions	6,357	5,320	5,546	5,823	-	5,823
FY22 Base Budget: Accounting software and support						
Sub-Total:	88,211	79,083	71,831	77,423	-	77,423

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Supplies						
Operating Supplies	2,444	2,769	2,593	2,671	-	2,671
FY22 Base Budget: Operating supplies used in daily operations						
Sub-Total:	2,444	2,769	2,593	2,671	-	2,671
Other Gen. & Admin. Expenses						
Collection Fees	77,306	77,220	77,696	79,560	-	79,560
FY22 Base Budget: 2% of Assessment collected paid to Brevard County						
Collection Discounts	122,813	126,953	124,414	129,391	-	129,391
FY22 Base Budget: Property tax discount for early payment of assessment						
Property Taxes	17,385	15,235	17,820	18,176	-	18,176
FY22 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY22 Base Budget: Annual fee for maintaining employee 401A and 457 plans.						
Employee Incentive	5,331	14,150	5,465	89,620	-	89,620
FY21 Year-end Est.: \$505 for Flu Shots, \$4,960 for Christmas gift cards in lieu of Christmas Party.						
FY22 Base Budget: \$525 for Flu Shots, \$3,510 for Christmas gift cards \$1,440 for Christmas Party and \$84,145 for 5% maximum annual employee increase split between a COLA and merit increase (12 months versus prior 9 months worth of increases due to change in timing of minimum wage annual increase to October 1st. The budget for employee increases are transferred to the respective departments after the annual evaluations are processed.).						
Employee Recruitment & Testing	131	165	165	50	-	50
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	744	1,109	1,185	1,125	-	1,125
FY22 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	225	3,400	2,970	4,032	-	4,032
FY21 Year-end Est.: Online Training: FGFOA Boot Camp \$1,320 for 1 person, miscellaneous webinars \$1,650 for 3 persons						
FY22 Base Budget: Continuing education and training for Finance Department: FGFOA Annual Conference for 2 persons with lodging, transportation and meals \$3,042, miscellaneous webinars \$990 for 3 persons						
Telephone, Internet, Cable	1,971	2,266	2,099	2,099	-	2,099
FY22 Base Budget: 5 land lines (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges and web hosting expense						
Postage	1,456	1,836	1,218	1,524	-	1,524
FY22 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	1,547	2,661	2,547	2,598	-	2,598
FY22 Base Budget: 25% for Administration Building (assumes 2% increase in costs)						
Utilities/Water	684	1,421	1,135	1,169	-	1,169
FY22 Base Budget: 25% for Administration Building (assumes 3% increase in costs)						
Equipment Leasing	2,583	3,010	3,010	3,151	-	3,151
FY21 Year-end Est.: \$1,803 (100%) postage machine and \$1,207 (25%) copier and overages						
FY22 Base Budget: : \$1,944 (100%) postage machine and \$1,207 (25%) copier and overages						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Workers Comp. Insurance	180	124	324	224	-	224
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	727	1,043	925	925	-	925
FY22 Base Budget: Checks, letterhead and envelopes						
Advertising	1,088	1,418	1,295	1,295	-	1,295
FY22 Base Budget: Notice of audited statement of revenues and expenditures						
Bank Charges	21,740	31,516	26,995	31,495	-	31,495
FY22 Base Budget: Bank and credit card fees						
Bad Debt	9,128	-	584	-	-	-
Dues and Subscriptions	824	935	935	945	-	945
FY22 Base Budget: Memberships in Sams, Amazon, PayPal, Web Hosting						
Sub-Total:	266,863	285,462	271,782	368,379	-	368,379
Maintenance & Repairs						
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	1,195	2,261	1,199	1,223	-	1,223
FY22 Base Budget: Fire alarm, annual inspection, pest control						
R & M Equipment	1,733	1,399	548	2,449	-	2,449
FY21 Year-end Est.: Office equipment repairs - FY21 scheduled computer replacement completed in FY20 due to catastrophic failure.						
FY22 Base Budget: Finance Manager laptop and Accounting Associate computer and office equipment repairs						
Sub-Total:	2,928	3,660	1,747	3,672	-	3,672
Contingency						
Contingency	-	38,559	-	55,571	-	55,571
FY22 Base Budget: \$25,016 Cost of 2 employee health insurance (18% of eligible employees do not elect coverage), \$1,555 saving from converting Management Analyst from SDS contract position to BBRD direct hire (change made by BOT during budget review workshops), and \$29,000 for anticipated higher employee health insurance premiums (received notification after FY22 WDPB was developed and added here for simplicity purposes [will be transferred to specific departments mid-FY22])						
Sub-Total:	-	38,559	-	55,571	-	55,571
Total Expenditures:	547,690	630,994	572,905	736,947	-	736,947
Total Revenues over Expenditures:	3,531,236	3,372,709	3,444,956	3,258,345	49,068	3,307,413

FY22 Budget

Dept. Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	36,271	66,000	18,035	61,955	-	61,955
Building Rental	2,495	5,500	1,635	4,560	-	4,560
DOR Enforcement Fees	15,285	22,000	14,000	14,000	-	14,000
Sub-Total:	54,051	93,500	33,670	80,515	-	80,515
Other Income						
Miscellaneous Income General	3,028	6,815	7,044	7,985	-	7,985
Sub-Total:	3,028	6,815	7,044	7,985	-	7,985
Total Revenues:	57,079	100,315	40,714	88,500	-	88,500
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	172,637	239,646	212,272	240,572	-	240,572
P/T Wages	97,132	93,596	87,232	90,813	-	90,813
Overtime	5,289	475	693	475	-	475
Special Pay	1,425	1,830	1,250	1,750	-	1,750
Payroll Taxes	20,602	25,552	23,332	25,351	-	25,351
401 A Benefit	886	3,891	2,412	5,065	-	5,065
Medical/Dental/Life Insurance	35,567	60,270	47,945	64,226	-	64,226
Sub-Total:	333,538	425,260	375,136	428,252	-	428,252
Professional Expenses						
Professional Fees	11,184	33,210	20,777	30,020	-	30,020
Legal Fees	32,449	36,400	38,980	43,003	-	43,003
HR Consulting Fees	835	-	1,145	1,520	-	1,520
Software Subscriptions	11,596	12,680	11,255	11,265	-	11,265
Sub-Total:	56,064	82,290	72,157	85,808	-	85,808
Supplies						
Operating Supplies	9,853	7,997	7,641	7,758	-	7,758
Fuel	6,112	7,370	5,388	7,029	-	7,029
Sub-Total:	15,965	15,367	13,029	14,787	-	14,787
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	162	675	710	1,060	-	1,060

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
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Travel and Training	1,405	4,156	479	3,723	-	3,723
Telephone, Internet, Cable	3,746	3,788	3,476	3,616	-	3,616
Postage	1,588	3,504	2,165	2,190	-	2,190
Utilities/Electricity	3,092	3,964	3,232	2,560	-	2,560
Utilities/Water	1,368	1,764	1,141	1,329	-	1,329
Equipment Leasing	6,045	5,545	5,076	5,656	-	5,656
Workers Comp. Insurance	444	431	439	661	-	661
Printing	129	1,080	384	870	-	870
Employee Clothing Allowance	-	674	685	585	-	585
DOR Enforcement Expenses	550	3,125	1,879	2,145	-	2,145
Dues and Subscriptions	1,764	200	465	495	-	495
Sub-Total:	20,293	28,906	20,131	24,890	-	24,890

Maint. & Repairs

R & M Buildings	2,390	1,714	2,509	2,612	-	2,612
R & M Equipment	1,974	1,176	626	2,757	-	2,757
Vehicle Maintenance	2,525	2,133	3,738	3,500	-	3,500
Sub-Total:	6,890	5,023	6,873	8,869	-	8,869

Miscellaneous

Miscellaneous Expenditures	3,025	700	350	700	-	700
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	3,019	700	350	700	-	700

Total Expenditures:	435,770	557,546	487,676	563,306	-	563,306
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Total Revenues over Expenditures:	(378,691)	(457,231)	(446,962)	(474,806)	-	(474,806)
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FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	36,271	66,000	18,035	61,955	-	61,955
FY21 Year-end Est.: Receipts down due to COVID-19 pandemic						
FY22 Base Budget: Return to pre-COVID-19 average receipts						
Building Rental	2,495	5,500	1,635	4,560	-	4,560
FY21 Year-end Est.: Receipts down due to COVID-19 and Bldg. A closed for renovations						
FY22 Base Budget: Return to pre-COVID-19 average receipts						
Sub-Total:	38,766	71,500	19,670	66,515	-	66,515
Other Income						
Miscellaneous Income General	3,028	4,215	5,244	5,185	-	5,185
FY22 Base Budget: Replacement keys and badges						
Sub-Total:	3,028	4,215	5,244	5,185	-	5,185
Total Revenues:	41,794	75,715	24,914	71,700	-	71,700

Expenditures

Resident Relations

Customer Service

Personnel Expenses

F/T Salaries	76,016	111,104	90,213	111,450	-	111,450
FY21 Year-end Est.: 0.6 FTE Resident Relations/HR Manager \$42,282, 1.0 FTE Calendar/RV Coordinator \$31,119, and 0.5 FTE H.R. Generalist/Office Coordinator \$16,812						
FY22 Base Budget: 0.6 FTE Resident Relations/HR Manager \$44,391, 1.0 FTE Calendar/RV Coordinator \$33,093, and 1.0 FTE H.R. Generalist/Office Coordinator \$33,966						
P/T Wages	51,537	53,278	49,632	50,132	-	50,132
FY21 Year-end Est.: 1.8 FTE Customer Service Clerk						
FY22 Base Budget: 1.8 FTE Customer Service Clerk						
Overtime	98	150	-	100	-	100
Special Pay	1,100	1,480	1,250	1,500	-	1,500
FY22 Base Budget: Acting department manager and Acting Community Manager pay during absences						
Payroll Taxes	9,728	12,589	11,117	12,361	-	12,361
FY22 Base Budget: 7.65% payroll taxes						
401 A Benefit	886	1,950	934	2,011	-	2,011
FY21 Year-end Est.: Two employees contribution planned, but due to vacancies only one participated						
FY22 Base Budget: Two employees contribution						

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Proposed
Budget

Medical/Dental/Life Insurance	11,112	24,103	12,085	25,747	-	25,747
FY21 Year-end Est.: 1 Medical \$11,635, 1.6 Dental \$240/person = \$384, and 1.6 Life \$41/person = \$66						
FY22 Base Budget: 2 Medical \$12,508/person (7.5% increase) = \$25,016, 2.6 Dental \$240/person (0% increase) = \$624, and 2.6 Life \$41/person (0% increase) = \$107						
Sub-Total:	150,477	204,654	165,231	203,301	-	203,301

Professional Expenses

Legal Fees	7,648	4,000	4,780	5,103	-	5,103
FY22 Base Budget: Human Resources related legal fees						
Professional Fees	835	-	1,145	1,520	-	1,520
FY22 Base Budget: IT Services (revised proration)						
Software Subscriptions	796	1,678	455	465	-	465
FY22 Base Budget: Badge checker and maker updates						
Sub-Total:	9,279	5,678	6,380	7,088	-	7,088

Supplies

Operating Supplies	7,258	5,400	5,828	5,744	-	5,744
FY22 Base Budget: Paper, office supplies, badge yearly stickers and miscellaneous						
Sub-Total:	7,258	5,400	5,828	5,744	-	5,744

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	150	460	540	-	540
FY22 Base Budget: Cost of advertisement, background/drug checks and return to work lift tests						
Travel and Training	-	1,835	350	1,608	-	1,608
FY21 Year-end Est.: COVID-19 prevented in person conference attendance						
FY22 Base Budget: Resident Relations/H.R. Manager H.R. Conference \$1,360, H.R. Generalist/Office Coordinator miscellaneous training \$248						
Telephone, Internet, Cable	2,040	2,093	1,844	1,913	-	1,913
FY22 Base Budget: 3 land lines (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges and 1 cell phone						
Postage	-	505	385	395	-	395
FY22 Base Budget: Expense for correspondences						
Utilities/Electricity	1,546	1,982	1,664	1,924	-	1,924
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 2% increase in costs)						
Utilities/Water	684	882	593	736	-	736
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in costs)						
Equipment Leasing	2,341	3,156	2,588	3,100	-	3,100
FY22 Base Budget: 50% of front copier lease and 25% of back copier lease plus overage						

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
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Workers Comp. Insurance	96	109	117	209	-	209
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	-	785	140	580	-	580
FY22 Base Budget: Brochures, badges, envelopes, etc.						
Dues and Subscriptions	1,295	-	270	270	-	270
FY22 Base Budget: Society for Human Resource Management (SHRM) membership						
Sub-Total:	8,002	11,497	8,411	11,275	-	11,275

Maint. & Repairs

R & M Buildings	1,195	1,325	1,310	1,386	-	1,386
FY22 Base Budget: Proration of Administration Building (pest control and security monitoring)						
R & M Equipment	-	390	146	1,925	-	1,925
FY22 Base Budget: (2) Desktop computer replacements (Department Manager and Calendar/RV Coordinator) and minor items as needed						
Sub-Total:	1,195	1,715	1,456	3,311	-	3,311

Miscellaneous

Miscellaneous Expenditures	3,025	700	350	700	-	700
FY22 Base Budget: Budget: Keys for beach and pier						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	3,019	700	350	700	-	700

Total Expenditures:	179,231	229,644	187,656	231,419	-	231,419
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Total Revenues over Expenditures:	(137,437)	(153,929)	(162,742)	(159,719)	-	(159,719)
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FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Proposed
Budget

Revenues

Resident Relations

DOR Enforcement

Charges for Services

DOR Enforcement Fees	15,285	22,000	14,000	14,000	-	14,000
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FY20 Actual: Based on actual receipts (non-collectibles are removed in the Audit process)

FY22 Base Budget: Based on reduced lots to be mowed by staff for DOR violations

Sub-Total:	15,285	22,000	14,000	14,000	-	14,000
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Other Income

Miscellaneous Income General	-	2,600	1,800	2,800	-	2,800
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FY22 Base Budget: Legal fee recovery

Sub-Total:	-	2,600	1,800	2,800	-	2,800
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Total Revenues:	15,285	24,600	15,800	16,800	-	16,800
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Expenditures

Resident Relations

DOR Enforcement

Personnel Expenses

F/T Salaries	96,621	128,542	122,059	129,122	-	129,122
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FY21 Year-end Est.: 0.4 FTE Resident Relations/H.R. Manager \$27,836, 1.0 FTE Administrative Assistant \$32,967, and 2.0 FTE DOR/ARCC Inspectors \$61,256

FY22 Base Budget: 0.4 FTE Resident Relations/H.R. Manager \$29,594, 1.0 FTE Administrative Assistant \$35,048, and 2.0 FTE DOR/ARCC Inspectors \$64,480

P/T Wages	11,439	-	-	-	-	-
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FY21 Year-end Est.: 0.7 FTE DOR/ARCC Inspector position eliminated mid-FY20 through a re-organization

Overtime	5,191	250	648	300	-	300
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Special Pay	325	350	-	250	-	250
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FY22 Base Budget: Acting Department Manager during absence

Payroll Taxes	8,235	9,879	9,338	9,878	-	9,878
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FY22 Base Budget: 7.65% of payroll

401 A Benefit	-	1,941	1,478	3,054	-	3,054
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FY21 Year-end Est.: One employee contributions full year, one employee half year

FY22 Base Budget: Three employees contributions

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
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Medical/Dental/Life Insurance	24,455	36,167	35,860	38,479	-	38,479
FY21 Year-end Est.: 3 Medical \$11,635/person = \$34,905, 3.4 Dental \$240/person = \$816, and 3.4 Life insurance \$41/person = \$139						
FY22 Base Budget: 3 Medical \$12,508/person (7.5% increase) = \$37,524, 3.4 Dental \$240/person (0% increase) = \$816, and 3.4 Life insurance \$41/person (0% increase) = \$139						
Sub-Total:	146,266	177,129	169,383	181,083	-	181,083

Professional Expenses

Professional Fees	1,242	810	912	1,520	-	1,520
FY22 Base Budget: IT Support (revised proration)						
Legal Fees	24,801	32,400	34,200	37,900	-	37,900
FY22 Base Budget: Legal expense for increase in involuntary DOR Enforcement						
Software Subscriptions	10,800	11,002	10,800	10,800	-	10,800
FY22 Base Budget: CitizenServe fees for two DOR/ARCC Inspectors, Resident Relations/H.R. Manager, and DOR/ARCC Administrative Assistant						
Sub-Total:	36,843	44,212	45,912	50,220	-	50,220

Supplies

Operating Supplies	2,595	2,388	1,728	1,874	-	1,874
FY22 Base Budget: Paper, office supplies, wooden stakes for posting						
Fuel	2,292	2,671	1,928	2,636	-	2,636
FY22 Base Budget: For DOR truck (assumes 15% increase in prices from 2020)						
Sub-Total:	4,887	5,059	3,656	4,510	-	4,510

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	61	375	185	370	-	370
FY22 Base Budget: Background check, lift test, and advertising						
Travel and Training	1,405	2,321	129	2,115	-	2,115
FY21 Year-end Est.: Continuing education for full-time Inspectors \$129. Inspectors are only sent to the Florida Association of Code Enforcement training class after their first six months of work. No one will meet that threshold in FY21 due to turnover.						
FY22 Base Budget: Florida Association of Code Enforcement training for one Inspector \$1,986. Continuing education for Inspectors \$129.						
Telephone, Internet, Cable	1,127	1,134	1,056	1,108	-	1,108
FY22 Base Budget: 1 land line (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's internet charges, 2 tablets and 1 cell phone						
Postage	1,588	2,999	1,780	1,795	-	1,795
FY22 Base Budget: Cost of mailing DOR violations						
Utilities/Electricity	1,546	1,982	1,568	636	-	636
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 2% increase in costs)						

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20

Actual

FY21

Revised

Budget

FY21

Est.

Year-end

FY22

Base

Budget

FY22

Decision

Points

FY22

Proposed

Budget

Utilities/Water	684	882	548	593	-	593
FY22 Base Budget: Proration of Administration Building expense 25% (assumes 3% increase in costs)						
Equipment Leasing	3,704	2,389	2,488	2,556	-	2,556
FY22 Base Budget: 50% of front copier lease and 25% of back copier lease						
Workers Comp. Insurance	264	238	238	344	-	344
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Printing	129	295	244	290	-	290
FY22 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	550	3,125	1,879	2,145	-	2,145
FY21 Year-end Est.: Violation abatement costs (power wash, etc.). COVID-19 decreased enforcement of power washes as staff gave people more time to come into compliance.						
FY22 Base Budget: Violation abatement costs (power wash, etc.)						
Employee Clothing Allowance	-	424	410	305	-	305
FY22 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	469	200	195	225	-	225
FY22 Base Budget: Florida Association of Code Enforcement memberships (4) annual renewal						
Sub-Total:	11,527	16,364	10,720	12,482	-	12,482

Maint. & Repairs

R & M Buildings	1,195	389	1,199	1,226	-	1,226
FY22 Base Budget: Proration of Administration Building pest control and security monitoring expense						
R & M Equipment	1,974	786	480	832	-	832
FY22 Base Budget: Replacement of minor equipment as needed						
Vehicle Maintenance	2,525	2,133	3,738	3,500	-	3,500
FY22 Base Budget: Expense incurred for departmental mid-size truck. Slight reduction in FY22 due to new truck arriving late FY22.						
Sub-Total:	5,695	3,308	5,417	5,558	-	5,558

Total Expenditures:	205,218	246,072	235,088	253,853	-	253,853
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Total Revenues over Expenditures:	(189,933)	(221,472)	(219,288)	(237,053)	-	(237,053)
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FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Expenditures						
Resident Relations						
Community Watch						
Personnel Expenses						
P/T Wages	34,156	40,318	37,600	40,681	-	40,681
FY21 Year-end Est.: 1.4 FTE Community Watch Officers						
FY22 Base Budget: 1.4 FTE Community Watch Officers						
Overtime	-	75	45	75	-	75
Payroll Taxes	2,639	3,084	2,877	3,112	-	3,112
FY22 Base Budget: 7.65% payroll taxes						
Sub-Total:	36,795	43,477	40,522	43,868	-	43,868
Professional Expenses						
Professional Fees	9,942	32,400	19,865	28,500	-	28,500
FY21 Year-end Est.: Off-duty Brevard County Sheriff patrol program						
FY22 Base Budget: Off-duty Brevard County Sheriff patrol program. Will utilize Community Watch Officers to reduce budget for cost savings.						
Sub-Total:	9,942	32,400	19,865	28,500	-	28,500
Supplies						
Operating Supplies	-	209	85	140	-	140
FY22 Base Budget: Batteries, paper, printed violation stickers, truck decals, etc.						
Fuel	3,820	4,699	3,460	4,393	-	4,393
FY22 Base Budget: Fuel for mid-size truck patrols (assumes 15% increase in price from 2020)						
Sub-Total:	3,820	4,908	3,545	4,533	-	4,533
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	101	150	65	150	-	150
FY22 Base Budget: Cost of advertisements, background/drug checks and return to work physicals/lift tests						
Telephone, Internet, Cable	579	561	576	595	-	595
FY22 Base Budget: Community Watch Officers' shared cell phone						
Workers Comp. Insurance	84	84	84	108	-	108
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Employee Clothing Allowance	-	250	275	280	-	280
FY22 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	765	1,045	1,000	1,133	-	1,133
Total Expenditures:	51,322	81,830	64,932	78,034	-	78,034
Total Revenues over Expenditures:	(51,322)	(81,830)	(64,932)	(78,034)	-	(78,034)

FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	FY22
Category	FY20	Revised	Est.	Base	Decision	Proposed
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	406,935	798,703	306,782	843,206	-	843,206
Food Sales	238,222	501,374	146,862	501,378	-	501,378
Coupons	(9,388)	(17,988)	(672)	(18,056)	-	(18,056)
Staff Discount	(576)	(1,295)	(437)	(1,579)	-	(1,579)
F&B Shift Discount	(6,168)	(13,627)	(2,529)	-	-	-
Sub-Total:	629,026	1,267,167	450,006	1,324,949	-	1,324,949
Other Income						
Vending Machine Income	251	462	95	261	-	261
Merchandise Sales	2,404	2,895	-	2,956	-	2,956
Donations	-	-	-	-	-	-
Miscellaneous Income General	16,250	15,816	-	18,013	-	18,013
Sub-Total:	18,905	19,173	95	21,230	-	21,230
Total Revenues:	647,930	1,286,340	450,101	1,346,179	-	1,346,179
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	136,431	195,463	81,266	197,580	2,226	199,806
P/T Wages	166,085	305,371	95,931	286,736	5,751	292,487
Overtime	3,700	4,665	376	3,448	-	3,448
Special Pay	62	-	465	-	-	-
Payroll Taxes	26,648	38,698	13,660	36,690	610	37,300
401 A Benefit	2,082	2,089	2,186	2,295	-	2,295
Medical/Dental/Life Insurance	31,570	59,903	12,909	63,986	-	63,986
Sub-Total:	366,577	606,189	206,793	590,735	8,587	599,322
Professional Expenses						
Professional Fees	2,145	2,399	1,717	4,155	-	4,155
Sub-Total:	2,145	2,399	1,717	4,155	-	4,155
Supplies						
Operating Supplies	6,515	13,656	1,890	14,404	-	14,404
Cleaning Supplies	4,755	7,703	1,277	9,211	-	9,211
Beverage Supplies	2,435	5,771	1,201	6,641	-	6,641
Paper Supplies	9,615	19,165	2,825	21,280	-	21,280
Fuel	-	65	27	85	-	85
Sub-Total:	23,320	46,360	7,220	51,621	-	51,621

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Proposed
Budget

Other General & Administrative Expenses

Employee Recruitment & Testing	1,842	2,712	612	3,576	-	3,576
Travel & Training	3,295	4,218	1,692	4,622	-	4,622
Telephone, Internet, Cable	11,252	10,867	7,255	7,316	-	7,316
Utilities/Electricity	3,471	3,607	2,668	4,850	-	4,850
Utilities/Propane	3,741	7,274	1,697	9,706	-	9,706
Utilities/Water	2,223	2,584	2,037	3,360	-	3,360
Utilities/Solid Waste-Gar/Rec	5,413	7,288	4,617	8,502	-	8,502
Equipment Leasing	15,305	18,113	4,709	18,808	-	18,808
Uniform Leasing	4,572	7,266	2,077	7,760	-	7,760
Workers Comp. Insurance	4,311	4,369	4,128	6,050	-	6,050
Advertising	1,365	4,655	964	5,704	-	5,704
Licenses, permits, lien fees	590	4,190	3,550	5,278	-	5,278
Dues & Subscriptions	9,745	6,572	5,968	10,188	-	10,188
Sub-Total:	67,123	83,715	41,974	95,720	-	95,720

Maintenance & Repairs

R & M - Misc.	-	374	-	386	-	386
R & M Buildings	4,444	5,659	1,755	5,504	-	5,504
R & M Equipment	14,483	16,441	4,097	19,214	-	19,214
Sub-Total:	18,927	22,474	5,852	25,104	-	25,104

Operations

Music & Entertainment	2,300	8,060	-	9,280	-	9,280
Merchandise Cost of Sales	162	1,985	-	3,875	-	3,875
Food Cost of Sales	110,296	231,868	67,436	240,311	-	240,311
Beverage Cost of Sales	144,180	257,313	106,357	312,091	-	312,091
Soft Drink & CO2	27,725	41,316	15,445	43,877	-	43,877
Sub-Total:	284,663	540,542	189,238	609,434	-	609,434

Miscellaneous

Cash Over/Short	50	-	-	-	-	-
Sub-Total:	50	-	-	-	-	-

Capital Outlay

Capital Outlay	3,950	-	-	-	-	-
Sub-Total:	3,950	-	-	-	-	-

Total Expenditures: 766,954 1,301,679 453,319 1,377,043 8,587 1,385,630

Total Revenues over Expenditures: (119,024) (15,339) (3,218) (30,863) (8,587) (39,450)

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Food & Beverage						
Administration						
Charges for Services						
Coupons	(9,388)	(17,988)	(672)	(18,056)	-	(18,056)
FY22 Base Budget: Value of redeemed coupons customers earned at Food & Beverage events or via promotional programs						
Staff Discount	(576)	(1,295)	(437)	(1,579)	-	(1,579)
FY22 Base Budget: Value of 30% employee discount available to all BBRD employees while at work						
F&B Shift Discount	(6,168)	(13,627)	(2,529)	-	-	-
FY22 Base Budget: Value of departmental program for employees (free sandwich or snack) while at work. Benefit planned to be discontinued in FY22.						
Sub-Total:	(16,131)	(32,910)	(3,638)	(19,635)	-	(19,635)
Total Revenues:	(16,131)	(32,910)	(3,638)	(19,635)	-	(19,635)
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	70,391	72,243	72,242	73,112	-	73,112
FY21 Year-end Est.: 1.0 FTE FB Manager \$72,242						
FY22 Base Budget: 1.0 FTE FB Manager \$73,112						
P/T Wages	8,729	25,806	7,251	11,671	(11,671)	-
FY21 Year-end Est.: 0.15 FTE Administrative Assistant \$4,767 and 0.10 FTE Administrative Clerk \$2,484						
FY22 Base Budget: 0.25 FTE Administrative Assistant \$7,946 and 0.15 FTE Administrative Clerk \$3,725						
FY22 Decision Point: 0.25 FTE reduction in Administrative Assistant \$7,946 and 0.15 FTE reduction in Administrative Clerk \$3,725						
Overtime	-	-	-	-	-	-
Payroll Taxes	5,877	7,500	6,081	6,486	(893)	5,593
FY22 Base Budget: 7.65% payroll taxes						
FY22 Decision Point: Reduction in payroll taxes from elimination of part-time administrative positions						
401 A Benefit	2,082	2,089	2,186	2,295	-	2,295
FY22 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	3,613	12,020	11,916	12,789	-	12,789
FY21 Year-end Est.: 1 Medical \$11,635/person = \$11,635, 1 Dental \$240/person = \$240, and 1 Life \$41/person = \$41						
FY22 Base Budget: 1 Medical \$12,508 (7.5% increase), 1 Dental \$240 (0% increase), and 1 Life \$41/person (0% increase)						
Sub-Total:	90,693	119,658	99,676	106,353	(12,564)	93,789
Professional Expenses						
Professional Fees	242	175	456	760	-	760
FY22 Base Budget: IT support (revised proration)						
Sub-Total:	242	175	456	760	-	760

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Supplies						
Operating Supplies	13	489	88	126	-	126
FY22 Base Budget: Office operating supplies						
Paper Supplies	-	98	26	102	-	102
FY22 Base Budget: Office card stock, pens, calendars, etc.						
Sub-Total:	13	587	114	228	-	228
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	58	21	55	-	55
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	93	215	76	175	-	175
FY22 Base Budget: Continuing education for Food & Beverage Manager						
Telephone, Internet, Cable	854	762	772	916	-	916
FY22 Base Budget: Food & Beverage Manager's office phone, cell phones for Food & Beverage Manager and Bar Supervisor (second in command)						
Workers Comp. Insurance	1,873	852	852	94	-	94
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Dues & Subscriptions	254	-	82	275	-	275
Sub-Total:	3,074	1,887	1,803	1,515	-	1,515
Maintenance & Repairs						
R & M Equipment	-	225	92	1,446	-	1,446
FY22 Base Budget: Replacement of desktop (formerly used by Administrative Assistant) with a laptop for supervisory staff, replacement of other office equipment as needed						
Sub-Total:	-	225	92	1,446	-	1,446
Total Expenditures:	94,021	122,532	102,141	110,302	(12,564)	97,738
Total Revenues over Expenditures:	(94,021)	(122,532)	(102,141)	(110,302)	12,564	(97,738)

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	163,597	364,638	131,778	390,163	-	390,163
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage and energy costs						
Food Sales	29,838	71,712	21,536	73,505	-	73,505
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices)						
Sub-Total:	193,436	436,350	153,314	463,668	-	463,668
Other Income						
Vending Machine Income	251	462	95	261	-	261
FY21 Year-end Est.: Leased new machines with new vendor. 90/10 revenue split between BBRD and vendor for 2 years.						
ATM user fees (20%). This will be extended due to COVID pandemic. Do not anticipate much significant dart machine play.						
FY22 Base Budget: Dart machine and ATM receipts						
Miscellaneous Income General	228	1,455	-	1,506	-	1,506
FY22 Base Budget: New Year's Eve tickets and New Year's Eve Pool #1 entrance fee						
Sub-Total:	480	1,917	95	1,767	-	1,767
Total Revenues:	193,915	438,267	153,409	465,435	-	465,435

Expenditures

Food & Beverage

Lounge

Personnel

F/T Salaries	9,021	13,145	1,902	29,638	445	30,083
FY21 Year-end Est.: 0.03 FTE Kitchen Supervisor \$1,130 and 0.05 FTE Bar Supervisor \$772						
FY22 Base Budget: 0.50 FTE Kitchen Supervisor \$18,845, 0.54 FTE Bar Supervisor \$8,334, and 0.20 FTE Bartender \$2,459. (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events.)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	63,722	91,626	24,927	111,143	7,082	118,225
FY21 Year-end Est.: 0.29 FTE Cook \$7,299, 1.40 FTE Bartender \$17,210, and 0.02 FTE Crowd Monitor/Bar Back \$418						
FY22 Base Budget: 2.40 FTE Cook \$60,403, 2.49 FTE Bartender \$30,609, 0.68 FTE Server \$8,359, 0.15 FTE Crowd Monitor/Bar Back \$3,136, 0.24 FTE Dishwasher \$4,892, and 0.20 FTE Expeditor \$3,744						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	392	495	-	527	-	527
Special Pay	62	-	525	274	-	274
Payroll Taxes	6,931	8,053	2,093	10,545	576	11,121
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Medical/Dental/Life Insurance	15,387	24,039	993	25,578	-	25,578
FY21 Year-end Est.: 1 medical (1 month) \$970/person = \$970, 1 dental (1 month) \$240/person = \$20, and 1 life (1 month) \$41/person = \$4						
FY22 Base Budget: 2 medical \$12,508/person = \$25,016 (7.5% increase), 2 dental \$240/person = \$480 (0% increase), and 2 life \$41/person = \$82 (0% increase)						
Sub-Total:	95,453	137,358	30,440	177,705	8,103	185,808
Professional Expenses						
Professional Fees	461	761	456	1,520	-	1,520
FY22 Base Budget: IT support (revised proration)						
Sub-Total:	461	761	456	1,520	-	1,520
Supplies						
Operating Supplies	972	2,259	527	2,559	-	2,559
FY22 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape/toner						
Cleaning Supplies	957	2,633	448	2,983	-	2,983
FY22 Base Budget: Supplies to clean equipment, dishes, glasses, counter tops, Eco lab filters						
Beverage Supplies	1,360	2,842	541	3,220	-	3,220
FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar napkins						
Paper Supplies	4,080	9,577	1,481	10,851	-	10,851
FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	7,370	17,311	2,997	19,613	-	19,613
Other General & Administrative Expenses						
Employee Recruitment & Testing	1,299	1,977	375	2,424	-	2,424
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	1,305	1,692	726	1,795	-	1,795
FY22 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
Telephone, Internet, Cable	1,050	816	546	1,184	-	1,184
FY22 Base Budget: Land line in Lounge, internet fees for POS service and payroll						
Utilities/Electricity	1,935	1,613	1,624	2,226	-	2,226
FY22 Base Budget: Lounge expense (based on full service for 12 months and 2% increase in costs)						
Utilities/Propane	850	1,893	212	2,134	-	2,134
FY21 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events and based on full service for 12 months and a 2% increase in costs)						
Utilities/Water	1,030	603	668	1,196	-	1,196
FY22 Base Budget: Lounge expense (based on full service for 12 months and 3% increase in costs)						
Utilities/Solid Waste-Gar/Rec	2,742	3,641	2,431	4,228	-	4,228
FY22 Base Budget: Lounge expense (based on full service for 12 months and 3% increase in costs)						
Equipment Leasing	1,248	1,822	1,461	2,054	-	2,054
FY22 Base Budget: Sirius radio, dishwasher						
Uniform Leasing	1,710	2,827	922	3,109	-	3,109
FY22 Base Budget: Ongoing uniform leasing program, towels and kitchen staff aprons						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Workers Comp. Insurance	732	816	816	2,107	-	2,107
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	618	1,565	322	1,689	-	1,689
FY22 Base Budget: Pro-rated cost of <i>Tattler</i> advertisements with the 19th Hole and Special Events						
Licenses, permits, lien fees	-	2,293	2,202	2,882	-	2,882
FY22 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	5,516	2,692	3,522	5,782	-	5,782
FY21 Year-end Est.: Two year adjustment in The American Society of Composers, Authors & Publishers (ASCAP) fee						
FY22 Base Budget: Pro-rated royalty fees, Regulatory Compliance training and membership, annual increase in The American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	20,036	24,250	15,827	32,810	-	32,810
Maintenance & Repairs						
R & M - Misc.	-	125	-	-	-	-
FY22 Base Budget: Repairs made that are not building or equipment related to the F&B operation						
R & M Buildings	2,457	3,114	1,239	2,594	-	2,594
FY22 Base Budget: Repairs made that are building related to the F&B operation						
R & M Equipment	5,397	6,026	2,116	6,794	-	6,794
FY21 Year-end Est.: Routine cleaning and repair of equipment, shared expense of outdoor bar & kegerator with Special Event sub department. Needed for Saturday night music and larger Lounge music events. Prorated cost of new ice machine with Special Events and replacement hood motor for Building A.						
FY22 Base Budget: Repairs to equipment, inspection and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	7,854	9,265	3,355	9,388	-	9,388
Operations						
Music & Entertainment	-	1,650	-	3,125	-	3,125
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03.						
FY22 Base Budget: Ticketed music for New Year's Eve, Margaritaville party, Eat to the Beats						
Food Cost of Sales	13,820	33,704	11,041	34,916	-	34,916
FY22 Base Budget: Purchase of food for lunch menu items, tacos, pizzas and sliders						
Beverage Cost of Sales	57,960	116,684	46,122	141,662	-	141,662
FY22 Base Budget: Purchase of alcoholic beverages, beer and wine to prepare and serve drinks						
Soft Drink & CO2	14,426	21,973	7,906	23,311	-	23,311
FY22 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases						
Sub-Total:	86,207	174,011	65,069	203,014	-	203,014

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Miscellaneous						
Cash Over/Short	(1)	-	-	-	-	-
Sub-Total:	(1)	-	-	-	-	-
Capital Outlay						
Capital Outlay	3,950	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	3,950	-	-	-	-	-
Total Expenditures:	221,329	362,956	118,144	444,050	8,103	452,153
Total Revenues over Expenditures:	(27,414)	75,311	35,265	21,385	(8,103)	13,282

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales	135,914	254,335	119,778	272,138	-	272,138
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage and energy costs						
Food Sales	113,262	252,545	99,662	258,858	-	258,858
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices)						
Sub-Total:	249,176	506,880	219,440	530,996	-	530,996
Other Income						
Miscellaneous Income General	480	235	-	525	-	525
FY22 Base Budget: Minor sales that do not fit into other accounts						
Sub-Total:	480	235	-	525	-	525
Total Revenues:	249,656	507,115	219,440	531,521	-	531,521

Expenditures

Food & Beverage

19th Hole

Personnel

F/T Salaries	54,553	87,262	5,220	64,504	1,202	65,706
FY21 Year-end Est.: 0.02 FTE Kitchen Supervisor \$754, 0.08 FTE Lead Cook \$2,711, 0.05 FTE Bar Supervisor \$772, and 0.08 FTE Bartender \$983						
FY22 Base Budget: 0.20 FTE Kitchen Supervisor \$7,538, 0.80 FTE Lead Cook \$27,107, 0.80 FTE Cook \$20,134, 0.20 FTE Bar Supervisor \$3,087, and 0.54 FTE Bartender \$6,638. (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to Lounge and Special Events.)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	49,706	113,054	60,071	87,454	6,088	93,542
FY21 Year-end Est.: 1.13 FTE Cook \$28,440, 1.75 FTE Bartender \$21,512, 0.79 FTE Server \$9,711, and 0.02 FTE Dishwasher \$408						
FY22 Base Budget: 1.16 FTE Cook \$29,196, 1.66 FTE Bartender \$20,406, 1.74 FTE Server \$21,389, 0.30 FTE Crowd Monitor/Bar Back \$6,271, and 0.50 FTE Dishwasher \$10,192						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	2,118	2,154	376	1,592	-	1,592
FY22 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Special Pay	-	-	465	-	-	-
Payroll Taxes	10,005	15,488	5,059	11,746	558	12,304
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	-	-	-	-	-	-

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Proposed
Budget

Medical/Dental/Life Insurance	12,570	23,844	-	25,619	-	25,619
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FY21 Year-end Est.: Due to limited operations (COVID 19 pandemic restrictions) zero staff are enrolled in medical/dental/life benefits

FY22 Base Budget: 2 medical \$12,508/person = \$25,016 (7.5% increase), 2 dental/person \$240 = \$480 (0% increase), and 3 life \$41/person = \$123 (0% increase)

Sub-Total:	128,952	241,802	71,191	190,915	7,848	198,763
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Professional Expenses

Professional Fees	1,118	1,281	456	1,520	-	1,520
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FY22 Base Budget: IT support (revised proration)

Sub-Total:	1,118	1,281	456	1,520	-	1,520
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Supplies

Operating Supplies	1,997	3,394	561	4,346	-	4,346
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FY22 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape

Cleaning Supplies	3,760	4,864	798	5,737	-	5,737
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FY22 Base Budget: Supplies to clean floors, dishes, counter tops

Beverage Supplies	687	1,706	382	1,933	-	1,933
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FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps

Paper Supplies	4,998	7,794	1,089	8,402	-	8,402
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FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins

Fuel	-	65	27	85	-	85
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FY22 Base Budget: Van expense (assume 15% increase in energy prices)

Sub-Total:	11,443	17,823	2,857	20,503	-	20,503
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Other General & Administrative Expenses

Employee Recruitment & Testing	543	621	216	948	-	948
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FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable

Travel & Training	1,785	2,199	776	2,418	-	2,418
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FY22 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry specific service training for staff

Telephone, Internet, Cable	8,923	9,289	5,676	5,216	-	5,216
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FY22 Base Budget: 19th Hole land line, Internet, Direct TV (NFL Ticket eliminated)

Utilities/Electricity	1,535	1,994	1,044	2,624	-	2,624
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 2% increase in costs)

Utilities/Propane	1,880	3,489	862	4,025	-	4,025
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 2% increase in costs)

Utilities/Water	1,192	1,981	1,369	2,164	-	2,164
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 3% increase in costs)

Utilities/Solid Waste-Gar/Rec	1,877	1,496	1,974	2,303	-	2,303
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FY22 Base Budget: 19th Hole expense (based on full service for 12 months and 3% increase in costs)

Equipment Leasing	2,426	3,592	3,248	3,888	-	3,888
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FY22 Base Budget: Sirius radio and 2 dishwashers

FY22 Budget

Dept.

Sub-Department

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Uniform Leasing	1,710	2,748	722	3,106	-	3,106
FY22 Base Budget: Ongoing uniform leasing program-chef's uniforms, front of the house polos, towels and aprons						
Workers Comp. Insurance	1,142	1,572	1,572	2,263	-	2,263
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	618	1,492	417	1,536	-	1,536
FY22 Base Budget: Pro-rated advertising fees in the Tattler with the Lounge and Special Events						
Licenses, permits, lien fees	-	998	723	1,021	-	1,021
FY22 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	1,797	1,786	1,792	1,976	-	1,976
FY21 Year-end Est.: Prorated royalty fees, Regulatory Compliance training and membership fee						
FY22 Base Budget: Increase in the American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	25,427	33,257	20,391	33,488	-	33,488

Maintenance & Repairs

R & M - Misc.	-	249	-	386	-	386
FY22 Base Budget: Repairs made that are not building or equipment related to operations						
R & M Buildings	1,894	2,236	516	2,534	-	2,534
FY22 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to operations.						
R & M Equipment	8,134	8,176	425	8,993	-	8,993
FY22 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	10,029	10,661	941	11,913	-	11,913

Operations

Music & Entertainment	-	655	-	-	-	-
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03						
Food Cost of Sales	52,435	118,696	44,847	124,630	-	124,630
FY22 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	48,156	81,387	40,906	98,102	-	98,102
FY22 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	12,477	16,997	7,187	18,195	-	18,195
FY22 Base Budget: Annual increase in NuCO2 (gas used for draft beer and fountain soda) and non-alcoholic beverage purchases						
Sub-Total:	113,068	217,735	92,940	240,927	-	240,927
Total Expenditures:	290,036	522,559	188,776	499,266	7,848	507,114
Total Revenues over Expenditures:	(40,380)	(15,444)	30,664	32,255	(7,848)	24,407

FY22 Budget

Dept.

**Sub-Department
Category
Description**

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
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Revenues

Food & Beverage

Pasta Night (recommended to be eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)

Charges for Services

Beverage Sales	12,982	25,719	-	-	-	-
Food Sales	21,897	51,263	-	-	-	-
Sub-Total:	34,879	76,982	-	-	-	-

Other Income

Miscellaneous Income General	16	-	-	-	-	-
Sub-Total:	16	-	-	-	-	-

Total Revenues:	34,895	76,982	-	-	-	-
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Expenditures

Food & Beverage

Pasta Night (recommended to be eliminated as a stand alone sub-department and rolled into Special Events Sub-department beginning in FY22)

Personnel

F/T Salaries	1,767	10,655	-	-	-	-
P/T Wages	4,981	14,334	-	-	-	-
Payroll Taxes	773	2,095	-	-	-	-
Sub-Total:	7,520	27,084	-	-	-	-

Supplies

Operating Supplies	70	159	-	-	-	-
Sub-Total:	70	159	-	-	-	-

Other General & Administrative Expenses

Employee Recruitment & Testing	-	56	-	-	-	-
Utilities/Solid Waste-Gar/Rec	211	462	-	-	-	-
Workers Comp. Insurance	120	241	-	-	-	-
Dues & Subscriptions	129	1,786	-	-	-	-
Sub-Total:	460	759	-	-	-	-

Maintenance & Repairs

R & M Buildings	-	94	-	-	-	-
R & M Equipment	133	94	-	-	-	-
Sub-Total:	133	94	-	-	-	-

FY22 Budget

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Sub-Department

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Operations

Music & Entertainment	-	-	-	-	-	-
Food Cost of Sales	10,136	24,093	-	-	-	-
Beverage Cost of Sales	4,599	8,821	-	-	-	-
Soft Drink & CO2	137	164	-	-	-	-
Sub-Total:	14,873	33,078	-	-	-	-

Miscellaneous

Cash Over/Short	39	-	-	-	-	-
Sub-Total:	39	-	-	-	-	-

Total Expenditures: 23,096 61,174 - - - -

Total Revenues over Expenditures: 11,799 15,808 - - - -

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	94,442	154,011	55,226	180,905	-	180,905
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 7% increase due to rising minimum wage/energy costs and reallocation of Pasta Night beverage sales to Special Events, adding a weekly themed dinner night in Building A						
Food Sales	73,225	125,854	25,664	169,015	-	169,015
FY21 Year-end Est.: Projections based on FYTD, trend analysis as a result of COVID-19 pandemic restrictions						
FY22 Base Budget: 2.5% increase (due to staff's belief food prices are less elastic than beverage prices) plus the reallocation of Pasta Night food sales to Special Events, adding a themed night dinner night in Building A						
Sub-Total:	167,667	279,865	80,890	349,920	-	349,920
Other Income						
Merchandise Sales	2,404	2,895	-	2,956	-	2,956
FY22 Base Budget: Barefoot By The Lake Festival merchandise and Sea of Pink sales						
Donations	-	-	-	-	-	-
Miscellaneous Income General	15,525	14,126	-	15,982	-	15,982
FY22 Base Budget: Ticket sales						
Sub-Total:	17,929	17,021	-	18,938	-	18,938
Total Revenues:	185,596	296,886	80,890	368,858	-	368,858

Expenditures

Food & Beverage

Special Events

Personnel

F/T Salaries	699	12,158	1,902	30,326	579	30,905
FY21 Year-end Est.: 0.03 FTE Kitchen Supervisor \$1,131 and 0.05 FTE Bar Supervisor \$771						
FY22 Base Budget: 0.30 FTE Kitchen Supervisor \$11,307, 0.20 FTE Lead Cook \$6,776, 0.20 FTE Cook \$5,034, 0.26 FTE Bar Supervisor \$4,013, and 0.26 FTE Bartender \$3,196 (Reallocated Pasta Night labor to Special Events.) (Reallocated additional Kitchen Supervisor and Bar Supervisor labor from 19th Hole to the Lounge and Special Events.)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
P/T Wages	38,947	60,551	3,682	76,468	4,252	80,720
FY21 Year-end Est.: 0.05 FTE Cook \$1,258, 0.13 FTE Bartender \$1,598, 0.02 FTE Crowd Monitor/Bar Back \$418, and 0.02 FTE Dishwasher \$408						
FY22 Base Budget: 0.46 FTE Catering Coordinator \$15,787, 1.16 FTE Cook \$29,196, 1.21 FTE Bartender \$14,874, 0.42 FTE Server \$5,163, 0.08 FTE Host \$1,631, 0.08 FTE Crowd Monitor/Bar Back \$1,672, 0.17 FTE Dishwasher \$3,465, and 0.25 FTE Expeditor \$4,680 (Reallocated Pasta Night labor to Special Events)						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						

FY22 Budget

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Overtime	1,190	2,016	-	1,329	-	1,329
FY22 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Payroll Taxes	3,062	5,562	427	7,913	369	8,282
FY22 Base Budget: 7.65% payroll tax						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Sub-Total:	43,898	80,288	6,011	116,036	5,200	121,236

Professional Expenses

Professional Fees	324	182	349	355	-	355
FY22 Base Budget: Web site development for festival site, domain fees						
Sub-Total:	324	182	349	355	-	355

Supplies

Operating Supplies	3,462	7,355	714	7,373	-	7,373
FY22 Base Budget: Festival merchandise purchases, bar glasses, plates, utensils, plates, flatware, chafing dishes, serving dishes						
Cleaning Supplies	37	206	31	491	-	491
FY22 Base Budget: Cleaning supplies for Building A kitchen equipment						
Beverage Supplies	388	1,223	278	1,488	-	1,488
FY22 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	537	1,696	229	1,925	-	1,925
FY22 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	-	-	-	-	-	-
Sub-Total:	4,424	10,480	1,252	11,277	-	11,277

Other General & Administrative Expenses

Employee Recruitment & Testing	-	-	-	149	-	149
FY22 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel and Training	113	112	114	234	-	234
FY22 Base Budget: Prorated expense for industry specific training for catering culinary staff						
Telephone, Internet, Cable	425	-	261	-	-	-
Utilities/Propane	1,011	1,892	623	3,547	-	3,547
FY22 Base Budget: Increase in Bldg. A kitchen usage: fryer and stove cost shared with Lounge (based on full service for 12 months and 2% increase in costs)						
Utilities/Solid Waste-Gar/Rec	583	1,689	212	1,971	-	1,971
FY22 Base Budget: Special Events expense (based on full service for 12 months and 2% increase in costs)						
Equipment Leasing	11,631	12,699	-	12,866	-	12,866
FY22 Base Budget: Barefoot By The Lake festival requires weekend rentals: Ice truck, stage, generator, lights, portlets, refrigeration truck, chairs for festival. Ice truck required for other large special events.						
Uniform Leasing	1,152	1,691	433	1,545	-	1,545
FY22 Base Budget: Uniform "staff" shirts for Barefoot By The Lake festival						

FY22 Budget

Dept.

Sub-Department

Category

Description

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Workers Comp. Insurance	444	888	888	1,586	-	1,586
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	130	1,598	225	2,479	-	2,479
FY22 Base Budget: Festival advertising, <i>Tattler</i> ads, website domain fees						
Licenses, permits, lien fees	590	899	625	1,375	-	1,375
FY22 Base Budget: Food license, pro-rated liquor license, three special event permits, three temporary license extensions						
Dues & Subscriptions	2,178	2,094	572	2,155	-	2,155
FY21 Year-end Est.: Pro-rated royalty fees, adjustment to fee						
FY22 Base Budget: Increase in the American Society of Composers, Authors & Publishers (ASCAP) fee						
Sub-Total:	18,256	23,562	3,953	27,907	-	27,907

Maintenance & Repairs

R & M Buildings	92	215	-	376	-	376
FY22 Base Budget: Repairs made that are not building or equipment related to F&B operations						
R&M Equipment	952	2,014	1,464	1,981	-	1,981
FY21 Year-end Est.: Purchase of kegerator for outdoor events, regularly scheduled inspection and maintenance of equipment						
FY22 Base Budget: Regularly scheduled inspection, cleaning and repairs for refrigeration equipment						
Sub-Total:	1,044	2,229	1,464	2,357	-	2,357

Operations

Music & Entertainment	2,300	5,755	-	6,155	-	6,155
FY21 Year-end Est.: Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 (after the FY21 Budget was completed) by Resolution 2020-03						
FY22 Base Budget: Ticketed entertainment and music only						
Merchandise Cost of Sales	162	1,985	-	3,875	-	3,875
FY22 Base Budget: Merchandise purchased for festival						
Food Cost of Sales	33,905	55,375	11,548	80,765	-	80,765
FY22 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	33,464	50,421	19,329	72,327	-	72,327
FY22 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	684	2,182	352	2,371	-	2,371
FY22 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	70,515	115,718	31,229	165,493	-	165,493

Miscellaneous

Cash Over/Short	12	-	-	-	-	-
Sub-Total:	12	-	-	-	-	-

Total Expenditures: 138,472 232,459 44,258 323,425 5,200 328,625

Total Revenues over Expenditures: 47,123 64,427 36,632 45,433 (5,200) 40,233

FY22 Budget

Dept.						
Sub-Department			FY21	FY21	FY22	FY22
Category		FY20	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY22
						WDPB
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships		235,029	248,533	227,150	233,075	-
						233,075
	FY21 Year-end Est.: Decreased memberships due to some seasonal members not returning due to COVID-19					
	FY22 Base Budget: Based on historical trends pre-COVID-19					
Non Resident Golf User Fee		-	950	1,249	1,050	-
						1,050
	FY22 Base Budget: Based on historical usage of course					
Fleet Golf Cart Rentals		87,928	84,965	78,456	86,955	-
						86,955
	FY21 Year-end Est.: Reduction of tee times, single rider per cart, significant increase in walking due to COVID-19 concerns					
	FY22 Base Budget: Based on historical trends pre-COVID-19					
Private Golf Cart Fees		90,580	87,050	87,537	90,899	-
						90,899
	FY21 Year-end Est.: A slight decrease (as compared to FY20) as some seasonal players did not return this year					
	FY22 Base Budget: Anticipate snowbirds returning and registering their carts on the course					
Handicap Fees		8,548	7,980	6,320	6,580	-
						6,580
	FY21 Year-end Est.: Guests only require a handicap if they are playing in BBRD games or events. Since many snowbirds have not returned there is no need for them to purchase a handicap for play.					
	FY22 Base Budget: Anticipate an increase when guests return to play in tournaments, leagues or events					
Golf Club Storage		-	255	220	205	-
						205
	FY22 Base Budget: Based on usage trends					
Practice Range		1,028	2,489	236	989	-
						989
	FY21 Year-end Est.: With the check in policy of 10 minutes prior to a tee time and players' concern out being in close proximity to others, range practice use is projected to be minimal					
	FY22 Base Budget: Anticipate return to pre-COVID-19 levels					
Greens Fees		115,897	139,000	98,105	145,801	-
						145,801
	FY21 Year-end Est.: Non-member play has been impacted significantly due to COVID-19 protocols					
	FY22 Base Budget: Based on historical trends pre-COVID-19					
Golf Rental Equipment		1,887	1,986	432	895	-
						895
	FY21 Year-end Est.: Very few guests visiting members so the need for rental clubs and equipment declined					
	FY22 Base Budget: Based on historical trends pre-COVID-19					
Sub-Total:		540,896	573,208	499,705	566,449	-
						566,449
Other Income						
State Grant - Recreation		-	-	-	50,000	-
						50,000
	FY22 Base Budget: 100% reimbursement of 2020 Florida Recreation Development Assistance (FRDAP) grant					
Merchandise Sales		66,106	70,935	52,195	70,025	-
						70,025
	FY21 Year-end Est.: Due to customers health concerns of being in confined spaces, many guests show up to play golf and leave. The Pro Shop sees very few customers due to COVID-19 concerns and Chits were extended through September 2021, so people will wait until they perceive it is safe to shop.					
	FY22 Base Budget: Based on historical trends pre-COVID-19					
Youth Group Income		-	3,500	-	3,500	-
						3,500
	FY21 Year-end Est.: Due to COVID-19 protocols, Jr. Camp was cancelled					
	FY22 Base Budget: Based on historical trends pre-COVID-19					

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
2,105	1,874	575	1,794	-	1,794
receipts due to fewer memberships and play resulting from COVID-19 restrictions do not fit into other line items (membership processing fees, copy etc.)					
68,211	76,309	52,770	125,319	-	125,319
09,107	649,517	552,475	691,768	-	691,768

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	140,889	143,611	143,567	145,125	-	145,125
FY21 Year-end Est.: 1.0 FTE Golf Operations Manager \$74,128, 1.0 FTE Golf Professional \$43,467, and 1.0 FTE (Golf) Clerk \$25,972						
FY22 Base Budget: 1.0 FTE Golf Operations Manager \$75,067, 1.0 FTE Golf Professional \$43,992, and 1.0 FTE (Golf) Clerk \$26,066						
P/T Wages	63,721	87,296	90,067	91,208	1,414	92,622
FY21 Year-end Est.: 1.30 FTE (Golf) Clerk \$31,882, 2.25 FTE Player Assistant \$47,463, and 0.50 FTE Player Assistant/Cart Tech \$10,722						
FY22 Base Budget: 1.30 FTE (Golf) Clerk \$32,286, 2.25 FTE Player Assistant \$48,064, and 0.50 FTE Player Assistant/Cart Tech \$10,858						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	853	919	1,271	875	-	875
Payroll Taxes	15,006	17,735	17,735	19,091	108	19,199
FY22 Base Budget: 7.65% of Payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	4,309	4,172	4,309	4,438	-	4,438
FY22 Base Budget: 3 employee contributions						
Medical/Dental/Life Insurance	11,433	12,534	11,998	12,871	-	12,871
FY21 Year-end Est.: 1 Medical \$11,635, 1 Dental \$240, and 3 Life \$41/person = \$123						
FY22 Base Budget: 1 Medical \$12,508 (7.5% Inc.), 1 Dental \$240 (0% increase), and 3 Life \$41/person (0% increase) = \$123						
Sub-Total:	236,212	266,267	268,947	273,608	1,522	275,130

Professional Expenses

Professional Fees	475	825	825	3,800	-	3,800
FY22 Base Budget: IT Maintenance (revised proration)						
Software Subscriptions	1,860	1,860	1,860	1,860	-	1,860
FY22 Base Budget: Toro Irrigation Software						
Sub-Total:	2,335	2,685	2,685	5,660	-	5,660

Supplies

Operating Supplies	8,994	10,459	11,899	10,958	-	10,958
FY21 Year-end Est.: Items for daily operations and tournament expenses to include purchase of cart dividers for COVID-19 response procedures						
FY22 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	8,994	10,459	11,899	10,958	-	10,958

FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	
Category	FY20	Revised	Est.	Base	Decision	FY22
Description	Actual	Budget	Year-end	Budget	Points	WDPB
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	237	880	197	485	-	485
FY22 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift test when applicable						
Travel and Training	919	2,500	623	2,500	-	2,500
FY21 Year-end Est.: Due to COVID-19, all travel and training with the PGA of America was suspended						
FY22 Base Budget: Resumption of PGA continuing education to ensure license validation						
Telephone, Internet, Cable	4,003	3,871	3,939	3,987	-	3,987
FY22 Base Budget: Land lines, Wi-Fi and internet speed capability for POS systems						
Utilities/Electricity	17,439	19,890	17,439	20,487	-	20,487
FY22 Base Budget: Pro Shop, cart barn, restrooms on course, and ABM facilities (assumes 2% increase in costs)						
Utilities/Water	6,540	7,326	6,540	7,546	-	7,546
FY22 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 3% increase in costs)						
Utilities/Solid Waste - Gar/Rec.	7,952	8,682	8,465	8,942	-	8,942
FY22 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities (assumes 3% increase in costs)						
Equipment Leasing	29,058	30,271	30,779	30,883	-	30,883
FY22 Base Budget: Yamaha Fleet Lease \$26,232/year, ABM Office Trailer Rental \$1,080/year, copier lease \$3,571 /year						
Workers Comp. Insurance	2,172	2,172	2,172	1,030	-	1,030
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Advertising	1,640	3,950	1,321	3,745	-	3,745
FY22 Base Budget: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	741	695	496	704	-	704
Dues and Subscriptions	7,251	7,455	8,061	9,050	-	9,050
FY21 Year-end Est.: FSGA dues \$150, GHIN Handicap Fees \$6,281, USGA \$150, PGA \$1,192, Web Hosting \$288						
FY22 Base Budget: FSGA dues \$150, GHIN Handicap Fees \$7,270, USGA \$150, PGA \$1,192, Web Hosting \$288						
Sub-Total:	77,952	87,692	80,032	89,359	-	89,359
Maint. & Repairs						
Golf Course Maintenance	443,465	456,769	456,769	470,472	-	470,472
FY22 Base Budget: ABM contract for maintenance of course (assumes 3% increase - maximum allowed under contract)						
R & M Buildings	1,477	6,459	3,987	6,928	-	6,928
FY22 Base Budget: Repairs to Pro Shop and ABM worksite facilities						
R & M Grounds	36,566	35,691	54,566	66,595	-	66,595
FY21 Year-end Est.: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously. Begin FRDAP project of picnic area: \$13,000 (replacement of scoreboard/entertainment center and additional picnic tables) landscaping: \$5,000 (new trees, shrubs etc.).						
FY22 Base Budget: Golf course repairs not covered by ABM service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously. Conclude FRDAP project, Golf Course: \$32,000 (renovation of practice green area).						
R & M Equipment	3,089	7,850	11,948	3,975	-	3,975
FY21 Year-end Est.: \$9,048 Irrigation pumps rewind system maintenance and \$2,900 lake dredging for irrigation pumps						
FY22 Base Budget: Annual irrigation pump service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste do not enter intake, servicing of pump shafts, and electrical components if needed						
Sub-Total:	484,597	506,769	527,270	547,970	-	547,970

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
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Operations

Merchandise Cost of Sales	49,314	49,491	38,675	45,493	-	45,493
FY22 Base Budget: Cost of merchandise sold to golfers and increased sales opportunities through street dances and festival						
Sub-Total:	49,314	49,491	38,675	45,493	-	45,493

Miscellaneous

Debt Service Principal	-	-	1,944	1,944	-	1,944
FY22 Base Budget: \$162/month for ADA Cart lease with \$1 buyout at end of 48 payments						
Capital Outlay	-	-	-	-	-	-
Sub-Total:	-	-	1,944	1,944	-	1,944

Total Expenditures:	859,403	923,362	931,452	974,992	1,522	976,514
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Total Revenues over Expenditures:	(250,296)	(273,845)	(378,977)	(283,224)	(1,522)	(284,746)
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FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	287,107	283,200	320,250	315,000	231,000	546,000
Badge & Additional SMF	32,911	34,000	19,565	23,550	-	23,550
Sub-Total:	320,018	317,200	339,815	338,550	231,000	569,550
Other Income						
Donations	5,696	-	-	-	-	-
Miscellaneous Income General	-	-	-	-	-	-
Sub-Total:	5,696	-	-	-	-	-
Total Revenues:	325,713	317,200	339,815	338,550	231,000	569,550
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	454,387	502,770	508,986	513,528	-	513,528
P/T Wages	358,261	443,947	506,587	447,097	(14,442)	432,655
Overtime	25,515	10,493	8,455	11,042	-	11,042
Special Pay	11,146	8,262	9,254	8,841	-	8,841
Payroll Taxes	62,274	74,282	75,709	76,602	(1,105)	75,497
401 A Benefit	3,298	2,590	2,868	2,675	-	2,675
Medical/Dental/Life Insurance	117,292	135,525	129,352	138,783	-	138,783
Sub-Total:	1,032,174	1,177,868	1,241,211	1,198,568	(15,547)	1,183,021
Professional Expenses						
Professional Fees	4,263	732	700	985	5,000	5,985
Software Subscriptions	-	-	-	5,823	-	5,823
Sub-Total:	4,263	732	700	6,808	5,000	11,808
Supplies						
Operating Supplies	13,116	12,030	12,044	12,063	-	12,063
Cleaning Supplies	27,480	25,126	17,179	24,667	-	24,667
Chlorine	35,175	35,353	32,187	33,152	-	33,152
Chemicals	259	2,331	2,303	3,903	-	3,903
Small Tools & Hardware	9,020	10,482	9,876	10,118	-	10,118
Fuel	12,715	16,071	15,231	18,599	-	18,599
Sub-Total:	97,765	101,393	88,821	102,502	-	102,502
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	2,100	1,475	1,047	1,150	-	1,150
Travel and Training	2,641	6,074	4,183	3,280	-	3,280
Telephone, Internet, Cable	11,429	12,145	11,353	11,972	-	11,972
Utilities/Electricity	41,057	44,947	37,596	44,652	-	44,652
Utilities/Water	33,089	24,994	24,875	27,962	-	27,962
Utilities/Propane	10,767	7,816	7,551	8,303	-	8,303

FY22 Budget

Dept.		FY20	FY21	FY21	FY22	FY22	
Sub-Department		Actual	Revised	Est.	Base	Decision	FY22
Category			Budget	Year-end	Budget	Points	WDPB
Utilities/Solid Waste - Garb/Rec.		14,074	14,042	14,017	12,741	-	12,741
Utilities/Portable Toilets		8,101	4,100	7,799	4,175	-	4,175
Equipment Leasing		10,568	10,455	10,188	10,748	-	10,748
Resident Activities		13,704	16,985	16,737	17,025	-	17,025
Workers Comp. Insurance		15,045	14,833	14,833	17,200	-	17,200
Licenses, Permits, Lien Fees		1,205	1,625	2,035	1,625	-	1,625
Employee Clothing Allowance		3,654	5,325	5,519	6,150	-	6,150
Dues and Subscriptions		4,126	4,002	4,611	-	-	-
Sub-Total:		171,559	168,818	162,343	166,983	-	166,983
Maint. & Repairs							
R & M - Misc.		-	20,664	20,000	22,233	-	22,233
R & M Buildings		53,546	48,295	51,377	55,587	-	55,587
R & M Grounds		67,876	61,960	64,041	62,949	-	62,949
R & M Equipment		18,636	29,021	28,000	33,316	-	33,316
R & M Pools		17,556	18,896	17,555	18,466	-	18,466
Vehicle Maintenance		7,578	4,499	3,833	3,251	-	3,251
Sub-Total:		165,192	183,335	184,806	195,802	-	195,802
Operations							
Music & Entertainment - Lounge		30,090	65,275	-	65,875	-	65,875
Music & Entertainment - 19th Hole		7,825	15,570	-	-	-	-
Music & Entertain. - Pasta Night		2,700	4,385	-	-	-	-
Music & Entertain. - Special Events		20,310	24,180	36,700	42,317	-	42,317
Sub-Total:		60,925	109,410	36,700	108,192	-	108,192
Capital Outlay							
Capital Outlay		33,431	-	-	-	-	-
Sub-Total:		33,431	-	-	-	-	-
Total Expenditures:		1,565,309	1,741,556	1,714,581	1,778,855	(10,547)	1,768,308
Total Revenues over Expenditures:		(1,239,595)	(1,424,356)	(1,374,766)	(1,440,305)	241,547	(1,198,758)

FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	
Category	FY20	Revised	Est.	Base	Decision	FY22
	Actual	Budget	Year-end	Budget	Points	WDPB
Revenues						
Property Services						
Other Income						
Donations	5,000	-	-	-	-	-
Sub-Total:	5,000	-	-	-	-	-
Total Revenues:	5,000	-	-	-	-	-
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	233,486	270,020	264,046	266,650	-	266,650
FY21 Year-end Est.: 3.0 FTE Building Tech III \$119,398, 1.0 FTE Building Tech II \$30,900, 1.0 FTE Building Tech I \$28,902, 1.0 FTE Property Services Crew Leader \$45,114, 0.5 FTE Pools Supervisor/Office Coordinator \$22,021, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 3.0 FTE Building Tech III \$120,557, 1.0 FTE Building Tech II \$31,200, 1.0 FTE Building Tech I \$29,182, 1.0 FTE Property Services Crew Leader \$45,552, 0.5 FTE Pools Supervisor/Office Coordinator \$22,235, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	10,776	26,219	20,471	21,078	-	21,078
FY21 Year-end Est.: 0.5 FTE Building Tech II \$15,150, 0.11 FTE Maintenance/Audio Visual Tech \$3,931, and 0.05 FTE Custodian/Audio Visual Tech \$1,390						
FY22 Base Budget: 0.5 FTE Building Tech II \$15,704, 0.11 FTE Maintenance/Audio Visual Tech \$3,970, and 0.05 FTE Custodian/Audio Visual Tech \$1,404						
Overtime	19,711	8,800	5,810	8,249	-	8,249
FY21 Year-end Est.: Anticipated lower due to less functions and closure of facilities						
FY22 Base Budget: Unanticipated after hours emergency work						
Special Pay	675	300	500	500	-	500
FY22 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	18,945	23,571	21,766	22,011	-	22,011
FY22 Base Budget: 7.65% of payroll						
401 A Benefit	3,298	2,590	2,868	2,675	-	2,675
FY22 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	74,320	91,646	83,693	89,804	-	89,804
FY21 Year-end Est.: 7 Medical \$11,635/employee= \$81,445, 8 Dental \$240/employee = \$1,920, and 8 Life \$41/employee = \$328						
FY22 Base Budget: 7 Medical \$12,508/employee (7.5% increase) = \$87,556, 8 Dental \$240/employee (0% increase)= \$1,920, and 8 Life \$41/employee (0% increase) = \$328						
Sub-Total:	361,210	423,146	399,154	410,967	-	410,967

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Professional Expenses						
Professional Fees	500	505	500	760	-	760
FY22 Base Budget: IT support (revised proration)						
Software Subscriptions	-	-	-	5,823	-	5,823
FY22 Base Budget: Facility Dude.com/dudesolutions (web based work order system \$3,800 and capital forecasting system \$1,272 [previously budgeted and expensed under Dues and Subscriptions]) and miscellaneous \$1,070						
Sub-Total:	500	505	500	6,583	-	6,583
Supplies						
Operating Supplies	6,803	6,525	6,961	6,596	-	6,596
FY22 Base Budget: Office equipment, office supplies, keys, safety equipment						
Chemicals	-	303	275	250	-	250
FY22 Base Budget: WD40, graffiti remover, grease, wasp & hornet spray						
Small Tools & Hardware	9,015	9,842	9,326	9,555	-	9,555
FY22 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware, and tools as needed						
Fuel	9,170	10,300	9,987	11,845	-	11,845
FY21 Year-end Est.: For trucks and equipment and extra for monitoring beach restroom project						
FY22 Base Budget: Fuel for trucks and equipment (assumes 15% increase in price from 2020 with FY21 additional fuel for beach restroom cleaning included)						
Sub-Total:	24,988	26,970	26,549	28,246	-	28,246
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	427	211	100	200	-	200
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Travel and Training	2,336	5,266	3,388	2,485	-	2,485
FY21 Year-end Est.: Pending classes resuming during or after COVID-19 pandemic						
FY22 Base Budget: Dude University, APWA/FRPA annual membership, APWA professional conference, Misc. training for 2 supervisors						
Telephone, Internet, Cable	4,693	5,491	4,984	5,326	-	5,326
FY22 Base Budget: 5 cell phones, 1 telephone line, 1 fax line, internet/wi-fi/cable						
Utilities/Electricity	13,968	18,809	15,302	17,803	-	17,803
FY21 Year-end Est.: Decreased expense anticipated due to Bldg. A closure for renovations						
FY22 Base Budget: Buildings A, C, D/E, Property Services (assumes 2% increase in costs)						
Utilities/Water	6,211	4,555	4,596	5,018	-	5,018
FY22 Base Budget: Buildings A, C, D/E, Property Services (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb/Rec.	6,930	7,350	7,136	5,390	-	5,390
FY22 Base Budget: Roll off trash and recycling dumpsters for buildings and related work (assumes 3% increase in costs)						
Equipment Leasing	3,845	3,127	2,987	3,157	-	3,157
FY22 Base Budget: For various routine projects						
Workers Comp. Insurance	4,921	4,896	4,896	6,429	-	6,429
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						

FY22 Budget

Dept.						
Sub-Department		FY21	FY21	FY22	FY22	
Category	FY20	Revised	Est.	Base	Decision	FY22
	Actual	Budget	Year-end	Budget	Points	WDPB
Licenses, Permits, Lien Fees	155	325	735	325	-	325
FY22 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems, emergency exit lights)						
Employee Clothing Allowance	1,130	1,575	1,550	1,575	-	1,575
FY22 Base Budget: Safety shoes for 9 employees \$675 and shirts for 9 employees \$900						
Dues and Subscriptions	4,126	4,002	4,611	-	-	-
FY22 Base Budget: Facility Dude.com/dudesolutions (web based work order system \$2,993 and capital forecasting system \$1,009) moved to Software Subscriptions						
Sub-Total:	48,743	55,607	50,286	47,708	-	47,708
Maint. & Repairs						
R & M - Misc.	-	20,664	20,000	22,233	-	22,233
FY21 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 4th and 5th years of the 6-year replacement plan of tables and chairs \$10,000						
FY22 Base Budget: Emergency repairs, large appliance replacement/repair, vandalism, etc., and 6th year of the 6-year replacement plan of tables and chairs \$5,000						
R & M Buildings	53,496	48,295	50,777	55,587	-	55,587
FY22 Base Budget: AC repairs & replacements, lights, interior doors, carpet where needed, improvements to BBRD buildings, general maintenance, plumbing equipment, supplies for projects, painting and repairs, etc.						
R & M Equipment	1,319	9,439	8,922	11,925	-	11,925
FY22 Base Budget: Maintenance cost for Building A lift, golf carts, backhoe, trailer, ladders plus replacement of a laptop computer (P.S. Manager)						
Vehicle Maintenance	7,578	4,499	3,833	3,251	-	3,251
FY22 Base Budget: Preventative maintenance such as tires for trucks, replacement hoses and belts, oil changes, etc.						
Sub-Total:	62,392	82,897	83,532	92,996	-	92,996
Capital Outlay						
Capital Outlay	17,061	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	17,061	-	-	-	-	-
Total Expenditures:	514,895	589,125	560,020	586,500	-	586,500
Total Revenues over Expenditures:	(514,895)	(589,125)	(560,020)	(586,500)	-	(586,500)

FY22 Budget

Dept.		FY20	FY21	FY21	FY22	FY22	
Sub-Department		Actual	Revised	Est.	Base	Decision	FY22
Category			Budget	Year-end	Budget	Points	WDPB
Revenues							
Property Services							
Other Income							
	Donations	696	-	-	-	-	-
	Sub-Total:	696	-	-	-	-	-
	Total Revenues:	696	-	-	-	-	-
Expenditures							
Property Services							
Grounds							
Personnel Expenses							
	F/T Salaries	73,651	75,926	75,846	76,059	-	76,059
	FY21 Year-end Est.: 2.0 FTE Groundskeeper \$58,135 and 0.25 FTE Property Services Manager \$17,711						
	FY22 Base Budget: 2.0 FTE Groundskeeper \$58,135 and 0.25 FTE Property Services Manager \$17,924						
	P/T Wages	23,992	41,749	41,596	42,097	(19,954)	22,143
	FY21 Year-end Est.: 1.0 FTE Groundskeeper \$21,642 and 0.85 FTE Groundskeeper (seasonal) \$19,954						
	FY22 Base Budget: 1.0 FTE Groundskeeper \$22,755 and 0.85 FTE Groundskeeper (seasonal) \$19,342						
	FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions						
	Overtime	-	85	85	85	-	85
	Payroll Taxes	7,201	9,009	8,409	9,039	(1,526)	7,513
	FY22 Base Budget: 7.65% of payroll						
	FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions						
	Medical/Dental/Life Insurance	11,585	12,058	11,916	12,789	-	12,789
	FY21 Year-end Est.: 1 Medical \$11,635/employee, 1 Dental \$240/employee, and 2 Life \$41/employee = \$81						
	FY22 Base Budget: 1 Medical \$12,508/employee (7.5% increase), 1 Dental \$240/employee (0% increase), and 2 Life \$41/employee (0% increase) = \$82						
	Sub-Total:	116,429	138,826	137,852	140,069	(21,480)	118,589
Professional Expenses							
	Professional Fees	3,763	-	-	-	5,000	5,000
	FY22 Decision Point: Elimination of 0.85 FTE seasonal Groundskeeper positions (offset by adding temporary labor budget)						
	Sub-Total:	3,763	-	-	-	5,000	5,000
Supplies							
	Operating Supplies	143	511	520	425	-	425
	FY22 Base Budget: Blades, oil, chains, string trimmer line, etc.						
	Chemicals	259	2,028	2,028	3,653	-	3,653
	FY22 Base Budget: Concentrate herbicide, preemergent for licensed users. Fertilizer and similar products budget moved here in FY22 from R&M: Grounds line-item.						
	Small Tools & Hardware	4	455	420	398	-	398
	FY22 Base Budget: Nuts, bolts, screws, chains, straps, etc.						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Fuel	3,546	3,444	3,044	4,078	-	4,078
FY22 Base Budget: Diesel fuel for equipment (assumes 15% increase in price from 2020)						
Sub-Total:	3,952	6,438	6,012	8,554	-	8,554
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	35	100	100	100	-	100
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Utilities/Water	2,386	-	2,263	2,350	-	2,350
FY22 Base Budget: Water for amenities at Community Center (625 Barefoot Blvd.)						
Utilities/Solid Waste - Garb/Rec.	5,647	5,239	5,202	5,805	-	5,805
FY22 Base Budget: Landscape debris dumpster disposal cost (assumes 3% increase in costs)						
Equipment Leasing	4,341	4,875	4,819	4,952	-	4,952
FY22 Base Budget: Lift for trimming trees and outdoor light repairs						
Workers Comp. Insurance	2,352	2,352	2,352	2,594	-	2,594
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Licenses, Permits, Lien Fees	-	250	250	250	-	250
FY22 Base Budget: License \$250 for 1 staff member to get herbicide spray license						
Employee Clothing Allowance	50	700	700	700	-	700
FY22 Base Budget: Safety shoes for 4 employees and \$300, shirts for 4 employees \$400						
Sub-Total:	14,812	13,516	15,686	16,751	-	16,751
Maint. & Repairs						
R & M Grounds	26,874	24,420	25,801	23,989	-	23,989
FY22 Base Budget: Signs, posts, benches, special projects on common grounds, and mulch (fertilizers and similar products budget moved to chemicals line-item in FY22)						
R & M Equipment	12,687	7,522	7,455	8,761	-	8,761
FY22 Base Budget: Replacement equipment as needed, such as string trimmers, blowers, chain saws, pole saws, etc.						
Sub-Total:	39,561	31,942	33,256	32,750	-	32,750
Capital Outlay						
Capital Outlay	2,183	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	2,183	-	-	-	-	-
Total Expenditures:	180,700	190,722	192,806	198,124	(16,480)	181,644
Total Revenues over Expenditures:	(180,700)	(190,722)	(192,806)	(198,124)	16,480	(181,644)

FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	70,842	74,140	78,439	79,242	-	79,242
FY21 Year-end Est.: 1.0 FTE Custodian \$26,038, 1.0 FTE Custodian Supervisor \$34,690, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 1.0 FTE Custodian \$26,291, 1.0 FTE Custodian Supervisor \$35,027, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	153,816	157,394	164,441	166,391	1,778	168,169
FY21 Year-end Est.: 5.82 FTE Custodian \$134,399, 0.66 FTE Custodian AV Tech \$18,355, and 0.65 FTE Crowd Monitor \$11,687						
FY22 Base Budget: 5.82 FTE Custodian \$135,704, 0.66 FTE Custodian AV Tech \$18,533, and 0.65 FTE Crown Monitor \$12,154						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	4,428	999	2,102	1,853	-	1,853
FY21 Year-end Est.: Due to hiring freeze custodians fill in to cover shifts (lifted in January 2021)						
FY22 Base Budget: Coverage for street dances and special events						
Special Pay	848	520	498	500	-	500
FY22 Base Budget: Call out pay for critical events						
Payroll Taxes	16,984	17,829	18,779	18,971	136	19,107
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
401 A Benefit	-	-	-	-	-	-
Medical/Dental/Life Insurance	8,259	7,782	9,911	10,612	-	10,612
FY21 Year-end Est.: 1 Obamacare Medical with dependent \$9,349, 2 Dental \$240/employee = \$480, and 2 Life \$41/employee = \$82						
FY22 Base Budget: 1 Obamacare Medical with dependent \$10,050 (7.5% increase), 2 Dental \$240/employee (0% increase) = \$480, and 2 Life \$41/employee (0% increase) = \$82						
Sub-Total:	255,176	258,665	274,170	277,569	1,914	279,483
Professional Expenses						
Professional Fees	-	227	200	225	-	225
FY22 Base Budget: IT support						
Sub-Total:	-	227	200	225	-	225
Supplies						
Operating Supplies	990	2,845	2,699	2,869	-	2,869
FY22 Base Budget: Ink, paper, brooms, dusters, labor law posters, COVID-19 safety supplies, misc. supplies						
Cleaning Supplies	27,480	25,126	17,179	24,667	-	24,667
FY21 Year-end Est.: Cost anticipated to be lower due to COVID-19 closure and later restricted capacity of facilities						
FY22 Base Budget: Hand soap, paper products, garbage bags, various cleaning supplies for meeting rooms, buildings and offices						

FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Small Tools & Hardware	-	185	130	165	-	165
FY22 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	-	2,327	2,200	2,676	-	2,676
FY22 Base Budget: For custodial truck (also used by District Clerk personnel) and utility carts (assumes 15% increase in price from 2020)						
Sub-Total:	28,470	30,483	22,208	30,377	-	30,377
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	321	620	300	300	-	300
FY22 Base Budget: Pre-employment expenses (background, drug test, etc.), and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-
Telephone, Internet, Cable	1,736	1,749	1,728	1,801	-	1,801
FY22 Base Budget: 2 cell phones, 1 telephone line, internet, Wi-Fi						
Workers Comp. Insurance	3,738	3,708	3,708	5,648	-	5,648
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Employee Clothing Allowance	1,508	1,600	1,600	1,975	-	1,975
FY22 Base Budget: Safety shoes for 15 employees \$1,125 and shirts for 15 employees \$850						
Sub-Total:	7,303	7,677	7,336	9,724	-	9,724
Maint. & Repairs						
R & M Equipment	447	1,418	1,159	1,253	-	1,253
FY22 Base Budget: Minor equipment replacement (vacuums, Billy goat, etc.)						
Sub-Total:	447	1,418	1,159	1,253	-	1,253
Capital Outlay						
Capital Outlay	2,192	-	-	-	-	-
FY20 Actual: Reclassification of expenses by the auditors						
Sub-Total:	2,192	-	-	-	-	-
Total Expenditures:	293,589	298,470	305,073	319,148	1,914	321,062
Total Revenues over Expenditures:	(293,589)	(298,470)	(305,073)	(319,148)	(1,914)	(321,062)

FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	76,409	82,684	90,655	91,577	-	91,577
FY21 Year-end Est.: 2.0 FTE Pool Hosts \$50,923, 0.5 FTE Pools Supervisor/Office Coordinator \$22,021, and 0.25 FTE Property Services Manager \$17,711						
FY22 Base Budget: 2.0 FTE Pool Hosts \$51,418, 0.5 FTE Pools Supervisor/Office Coordinator \$22,235, and 0.25 FTE Property Services Manager \$17,924						
P/T Wages	157,887	185,145	280,079	182,114	3,453	185,567
FY21 Year-end Est.: 2.5 FTE Pool Tech \$65,508, 5.31 FTE Pool Host \$114,856, and 5.25 FTE Temporary Crowd Monitor \$99,715						
FY22 Base Budget: 2.5 FTE Pool Tech \$66,144 and 5.31 FTE Pool Host \$115,970						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	1,377	609	458	855	-	855
FY22 Base Budget: Pool Host coverage for street dances and special events, Pool Tech coverage for maintaining pools per Brevard County Health Department standards						
Special Pay	9,622	7,442	8,256	7,841	-	7,841
FY22 Base Budget: Pool Tech coverage expected to decrease with the addition of new equipment however still will be necessary for pool chemical checks, shocking, and pool emergencies						
Payroll Taxes	18,252	21,104	26,755	23,872	264	24,136
FY21 Year-end Est.: Increase due to extra staff (temporary Crowd Monitors) during the COVID-19 pandemic						
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Medical/Dental/Life Insurance	23,128	24,039	23,832	25,578	-	25,578
FY21 Year-end Est.: 2 Medical \$11,635/employee = \$23,270, 2 Dental \$240/employee = \$480, and 2 Life insurance \$41/employee = \$82						
FY22 Base Budget: 2 Medical \$12,508/employee (7.5% increase) = \$25,016, 2 dental \$240/employee (0% increase) = \$480, and 2 Life insurance \$41/employee (0% increase) = \$82						
Sub-Total:	286,675	321,023	430,035	331,837	3,717	335,554
Supplies						
Operating Supplies	3,186	1,663	1,421	1,652	-	1,652
FY22 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, miscellaneous office supplies for pool operations						
Chlorine	35,175	35,353	32,187	33,152	-	33,152
FY22 Base Budget: Treatment of pools per Brevard County Health Department standards						
Sub-Total:	38,360	37,016	33,608	34,804	-	34,804

FY22 Budget

Sub-Department Category Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,317	449	452	450	-	450
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.), and return to work lift tests when applicable						
Travel and Training	305	808	795	795	-	795
FY22 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Host						
Telephone, Internet, Cable	2,951	2,880	2,723	2,825	-	2,825
FY22 Base Budget: 1 telephone, internet/Wi-Fi, 3 cell phones						
Utilities/Electricity	18,974	18,533	14,113	18,904	-	18,904
FY21 Year-end Est.: Assumed lower due to the extended closure of Pool #2 for construction/renovations						
FY22 Base Budget: Pool buildings and pumps (assumes 2% increase in costs)						
Utilities/Propane	10,017	7,214	7,149	7,741	-	7,741
FY22 Base Budget: Fuel for pool heaters (assumes 2% increase in costs)						
Utilities/Water	19,515	15,368	13,384	15,579	-	15,579
FY22 Base Budget: Pools and pool buildings (assumes 3% increase in costs)						
Workers Comp. Insurance	3,729	3,672	3,672	2,434	-	2,434
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Licenses, Permits, Lien Fees	1,050	1,050	1,050	1,050	-	1,050
FY22 Base Budget: Pool Inspections (health and safety fees)						
Employee Clothing Allowance	965	1,450	1,669	1,900	-	1,900
FY22 Base Budget: Safety shoes for 6 employees \$450 and shirts for 27 employees \$1,450						
Sub-Total:	58,823	51,424	45,006	51,678	-	51,678
Maint. & Repairs						
R & M Buildings	-	-	-	-	-	-
R & M Equipment	3,301	2,728	2,799	3,588	-	3,588
FY22 Base Budget: Replacement pumps, motors, pipes, etc.						
R & M Pools	17,556	18,896	17,555	18,466	-	18,466
FY22 Base Budget: Tables, chairs, umbrellas, ladders, tile, pavers, etc.						
Sub-Total:	20,858	21,624	20,354	22,054	-	22,054
Total Expenditures:	404,716	431,087	529,004	440,373	3,717	444,090
Total Revenues over Expenditures:	(404,716)	(431,087)	(529,004)	(440,373)	(3,717)	(444,090)

FY22 Budget

Dept.		FY21	FY21	FY22	FY22	
Sub-Department	FY20	Revised	Est.	Base	Decision	FY22
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	287,107	283,200	320,250	315,000	231,000	546,000
FY21 Year-end Est.: Increase in home prices and sales in Florida is driving up the sales of homes in BBRD as compared to FY20						
FY22 Base Budget: Anticipate a slight decrease in number of home sales as prices rise						
FY22 Decision Point: Increase of \$50.00 in one-time social membership fees as planned in the FY21-25 5yrFM&CIP						
FY22 Decision Point: Increase of \$500.00 in one-time social membership fees as added by the BOT on May 14, 2021 during a FY22 Budget discussion agenda item at a BOT Meeting						
Badge & Additional SMF	32,911	34,000	19,565	23,550	-	23,550
FY21 Year-end Est.: Historical data suggests fewer new homeowners are seeking additional residents' social membership badges						
FY22 Base Budget: Anticipate a modest increase in new homeowners purchasing additional social membership badges						
Sub-Total:	320,018	317,200	339,815	338,550	231,000	569,550
Total Revenues:	320,018	317,200	339,815	338,550	231,000	569,550
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	11,791	33,440	-	35,417	281	35,698
FY21 Year-end Est.: 0.0 FTE Courtesy Cart Driver due to COVID-19 restrictions						
FY22 Base Budget: 1.75 FTE Courtesy Cart Driver \$35,417						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Overtime	-	-	-	-	-	-
Payroll Taxes	893	2,768	-	2,709	21	2,730
FY22 Base Budget: 7.65% of payroll						
FY22 Decision Point: State minimum wage increase effective October 1, 2021						
Sub-Total:	12,684	36,208	-	38,126	302	38,428
Supplies						
Operating Supplies	1,994	486	444	521	-	521
FY22 Base Budget: Water and safety supplies						
Sub-Total:	1,994	486	444	521	-	521
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	-	95	95	100	-	100
FY22 Base Budget: Pre-employment expenses (background checks, drug tests, etc.) and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Telephone, Internet, Cable	2,049	2,025	1,918	2,020	-	2,020
FY22 Base Budget: Phones at pickleball, tennis courts, and softball field, plus cost for internet access for CCTV system at the beach						
Utilities/Electricity	8,114	7,605	8,181	7,945	-	7,945
FY22 Base Budget: Pickleball courts, tennis courts, softball field, beach, pier, etc. (assumes 2% increase in costs)						
Utilities/Propane	750	602	402	562	-	562
FY22 Base Budget: Grill usage by residents and propane heaters behind the Lounge (assumes 2% increase in costs)						
Utilities/Water	4,977	5,071	4,632	5,015	-	5,015
FY22 Base Budget: Usage for amenities (softball field, garden club, etc.) (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb/Rec.	1,497	1,453	1,679	1,546	-	1,546
FY22 Base Budget: Solid waste disposal expense (assumes 3% increase in costs)						
Utilities/Portable Toilets	8,101	4,100	7,799	4,175	-	4,175
FY21 Year-end Est.: Port-o-potties cost expected to be higher as the restroom completion date was delayed						
FY22 Base Budget: Port-o-potties at the tennis courts						
Equipment Leasing	2,382	2,453	2,382	2,639	-	2,639
FY22 Base Budget: Lift rental for Christmas decorations						
Resident Activities	13,704	16,985	16,737	17,025	-	17,025
FY22 Base Budget: Memorial Day, Independence Day, kids swim, Veteran's Day, and one-time events						
Workers Comp. Insurance	305	205	205	95	-	95
FY22 Base Budget: Assume no change in rate due to experience, but changes due to improved job classifications during W.C. annual audit						
Sub-Total:	41,879	40,594	44,030	41,122	-	41,122
Maint. & Repairs						
R & M Buildings	50	-	600	-	-	-
R & M Grounds	41,002	37,540	38,240	38,960	-	38,960
FY22 Base Budget: Maintenance to softball field and lawn bowling \$22,098, softball field care \$8,736, beach lawncare \$4,400, miscellaneous repairs to amenities						
R & M Equipment	882	7,914	7,665	7,789	-	7,789
FY22 Base Budget: All recreational equipment, bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, handball, etc. Additionally, \$2,500 for Christmas decorations repair and replacement.						
Sub-Total:	41,933	45,454	46,505	46,749	-	46,749
Operations						
Music & Entertainment - Lounge	30,090	65,275	-	65,875	-	65,875
FY21 Year-end Est.: Assume no live entertainment due to COVID-19 restrictions						
FY22 Base Budget: Entertainment on Friday nights, Saturday nights, and midweek (type of events to be determined)						
Music & Entertain. - 19th Hole	7,825	15,570	-	-	-	-
FY21 Year-end Est.: Assume no live entertainment due to COVID-19 restrictions						
FY22 Base Budget: Ceased live entertainment at 19th Hole as part of effort to reduce expenses						
Music & Entertain. - Pasta Night	2,700	4,385	-	-	-	-
FY21 Year-end Est.: Pasta Night suspended until all COVID-19 restrictions are lifted						
FY22 Base Budget: Pasta Night rolled into Special Events starting in FY22						

FY22 Budget

Dept.							
Sub-Department	FY20	FY21	FY21	FY22	FY22		
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points		FY22 WDPB
Music & Entertain. - Special Events	20,310	24,180	36,700	42,317	-		42,317
FY21 Year-end Est.: Live entertainment planned to remain limited until all COVID-19 restrictions are lifted							
FY22 Base Budget: Entertainment for street dances, special outdoor events at the 19th Hole, specialty dinner nights (formerly known as Pasta Night), Barefoot by the Lake Festival and other non-ticketed special events							
Sub-Total:	60,925	109,410	36,700	108,192	-		108,192
Capital Outlay							
Capital Outlay	11,994	-	-	-	-		-
FY20 Actual: Reclassification of expenses by the auditors							
Sub-Total:	11,994	-	-	-	-		-
Total Expenditures:	171,410	232,152	127,679	234,710	302		235,012
Total Revenues over Expenditures:	148,608	85,048	212,136	103,840	230,698		334,538

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Approved Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	157,578	155,373	167,112	177,917		177,917
FY21 Year-end Est.: Based on 98% occupancy and increase to \$41 a month by BOT effective May 1, 2021						
FY22 Base Budget: Based on 98% occupancy and historic trends						
Kayak Storage Income	2,267	1,426	1,404	1,422	-	1,422
FY22 Base Budget: Assumes occupancy continues at 50%						
Sub-Total:	159,845	156,799	168,516	179,339	-	179,339
Other Income						
Delinquent Fee Collections	435	650	140	480	-	480
FY22 Base Budget: Based on historic trend						
Sub-Total:	435	650	140	480	-	480
Total Revenues:	160,280	157,449	168,656	179,819	-	179,819
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	98	100	94	95	-	95
FY22 Base Budget: Purchase of miscellaneous items						
Sub-Total:	98	100	94	95	-	95
Other Gen. & Admin. Expenses						
Utilities/Electricity	7,710	8,977	7,906	8,064	-	8,064
FY22 Base Budget: Electricity for street lights and use of electric outlets by customers (assumes 2% increase in costs)						
Utilities/Water	1,791	1,933	1,664	1,713	-	1,713
FY22 Base Budget: Water used by customers and maintenance staff (assumes 3% increase in costs)						
Access System Service Fee	6,431	5,506	5,540	5,625	-	5,625
FY22 Base Budget: Access gates and card system service fee						
Sub-Total:	15,932	16,416	15,110	15,402	-	15,402
Maint. & Repairs						
R & M Equipment	322	2,000	652	1,000	-	1,000
FY22 Base Budget: Repairs to gate access system, water supply and electric supply						
Sub-Total:	322	2,000	652	1,000	-	1,000
Total Expenditures:	16,352	18,516	15,856	16,497	-	16,497
Total Revenues over Expenditures:	143,928	138,933	152,800	163,322	-	163,322

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	68,672	84,253	93,683	101,597	-	101,597
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
Common Area Maint Income	13,005	14,790	17,099	20,708	-	20,708
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
Real Estate Taxes Income	8,410	11,061	12,372	12,660	-	12,660
FY21 Year-end Est.: 2 new tenants added in FY21 (Holy Cannoli and Shaw Medical). Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
FY22 Base Budget: Includes 4 months of land lease to Steward Medical. Excludes 3 units used by non-profits (CVO, Veteran's Service Office and Veteran's Gathering Center) who do not pay rent.						
Sub-Total:	90,087	110,104	123,154	134,965	-	134,965
Other Income						
Delinquent Fee Collections	-	-	-	-	-	-
FY22 Base Budget: Based on current tenants payment history						
Sub-Total:	-	-	-	-	-	-
Total Revenues:	90,087	110,104	123,154	134,965	-	134,965
Expenditures						
Shopping Center						
Professional Expenses						
Professional Fees	6,277	-	580	-	-	-
FY22 Base Budget: IT support for electronic sign						
Legal Fees	2,222	-	1,650	-	-	-
FY21 Year-end Est.: Cost to pursue judgement against evicted former tenant						
Sub-Total:	8,499	-	2,230	-	-	-
Other Gen. & Admin. Expenses						
Property taxes	15,776	16,328	16,794	17,298	-	17,298
FY22 Base Budget: 3% increase is anticipated						

FY22 Budget

Dept. Sub-Department Category	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 WDPB
Telephone, Internet, Cable	2,931	2,457	3,045	3,159	-	3,159
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas						
Utilities/Electricity	1,800	2,420	1,692	1,836	-	1,836
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas (assumes 2% increase in costs)						
Utilities/Water	1,162	1,166	1,001	1,197	-	1,197
FY22 Base Budget: Includes Veterans Service Office, Veterans Gathering Center and common areas (assumes 3% increase in costs)						
Utilities/Solid Waste - Garb./Rec.	4,483	4,496	6,744	5,614	-	5,614
FY21 Year-end Est.: Recurring monthly dumpster expense (2 new tenants added) and one-time construction waste						
FY22 Base Budget: Expense for dumpster service (assumes 3% increase in costs)						
CVO Utilities	3,526	2,682	3,225	3,444	-	3,444
FY22 Base Budget: Includes all the utilities for the CVO per the five-year agreement renewed on January 26, 2021 (assumes 2% increase in costs offset by electrical runs to other units being moved to proper panels)						
Sub-Total:	29,678	29,549	32,501	32,548	-	32,548
Maint. & Repairs						
R & M Buildings	13,011	6,291	7,286	5,575	-	5,575
FY21 Year-end Est.: Fire/CCTV \$1,343, pest/rodent control \$3,342, glass door replacement for Shaw Medical \$1,550, Miscellaneous repairs \$1,051						
FY22 Base Budget: Fire/CCTV \$1,383, pest/rodent control \$3,442 and miscellaneous repairs \$750						
R & M Grounds	1,051	233	233	245	-	245
FY22 Base Budget: Landscape maintenance						
Sub-Total:	14,062	6,524	7,519	5,820	-	5,820
Capital Outlay						
Capital Outlay	18,158	-	-	-	-	-
FY21 Year-end Est.: 3 HVAC units replaced in FY20						
Sub-Total:	18,158	-	-	-	-	-
Total Expenditures:	70,397	36,073	42,250	38,368	-	38,368
Total Revenues over Expenditures:	19,690	74,031	80,904	96,597	-	96,597

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Expenditures						
Stormwater						
Professional Expenses						
Professional Fees	1,037	500	435	500	-	500
FY22 Base Budget: Minor engineering fees for canal bank stabilization and other related projects						
Sub-Total:	1,037	500	435	500	-	500
Supplies						
Fuel	-	305	300	310	-	310
FY22 Base Budget: For Skid Steer						
Sub-Total:	-	305	300	310	-	310
Other Gen. & Admin. Expenses						
Equipment Leasing	-	490	400	450	-	450
FY22 Base Budget: Items needed for minor projects						
Sub-Total:	-	490	400	450	-	450
Maint. & Repairs						
R & M Grounds	21,280	20,000	19,500	20,000	-	20,000
FY22 Base Budget: \$14,000 for canal and lake spraying and \$6,000 for nuisance vegetation removal and minor canal bank stabilization projects						
R & M Equipment	-	265	250	260	-	260
FY22 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance						
Sub-Total:	21,280	20,265	19,750	20,260	-	20,260
Miscellaneous						
Debt Service Principal	33,800	26,336	26,336	-	-	-
FY21 Year-end Est.: 10 monthly payments of \$26,336 (last payment scheduled for July 2021)						
Debt Service Interest	984	2,651	2,651	-	-	-
FY21 Year-end Est.: 10 monthly payments of \$265 (last payment scheduled for July 2021)						
Sub-Total:	34,784	28,987	28,987	-	-	-
Total Expenditures:	57,100	50,547	49,872	21,520	-	21,520
Total Revenues over Expenditures:	(57,100)	(50,547)	(49,872)	(21,520)	-	(21,520)

FY22 Budget

Dept.						
Sub-Department						
Category						
Description	FY20 Actual	FY21 Revised Budget	FY21 Est. Year-end	FY22 Base Budget	FY22 Decision Points	FY22 Proposed Budget
Revenues						
R&M/Capital Projects						
Other Income						
Donations	-	-	2,556	-	-	-
FY21 Year-end Est.: From CVO to offset cost of running electrical service to pavilion and installation of lights and other fixtures						
Sale of Fixed Assets	20,950	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-
Bond/Loan Proceeds	-	1,000,000	-	-	-	-
FY21 Year-end Est.: \$1,000,000 bank loan (with the last payment in March 2029) to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but proposed to be deferred until FY22						
FY22 Base Budget: \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Proposed Budget by the BOT on March 16, 2021.						
Sub-Total:	20,950	1,000,000	2,556	-	-	-
Total Revenues:	20,950	1,000,000	2,556	-	-	-
Expenditures						
R&M/Capital Projects						
Professional Expenses						
Professional Fees	3,691	-	-	-	-	-
FY21 Year-end Est.: \$25,000 Validation costs (assumes process starts mid-FY21 and concludes in early FY22) - removed from the budget by the BOT on March 16, 2021						
Sub-Total:	3,691	-	-	-	-	-
Contingency						
Contingency	-	201,921	-	100,000	-	100,000
FY22 Base Budget: \$100,000 for unforeseen expenses						
Neighborhood Revitalize Program	-	25,000	25,000	-	-	-
Replace Damaged Concrete Sidewalks/Assembly Areas	-	25,000	-	-	-	-
Bldg. A Awning over "Terrace" Opposite Lounge	-	6,900	6,900	-	-	-
Bldg. D/E Restroom Upgrades	-	8,600	8,600	-	-	-
Pro Shop Exterior Windows Replacement	-	6,000	6,000	-	-	-
P.S. (Falcon) Exterior Windows Replacement	-	6,000	6,000	-	-	-
Softball Field Building Plumbing Fixtures Replacement	-	7,900	7,900	-	-	-
Restroom Trailer by Pickle Ball/Tennis Courts	-	50,000	50,000	-	-	-

FY22 Budget

Dept.

Sub-Department

Category

Description

FY20
Actual

FY21
Revised
Budget

FY21
Est.
Year-end

FY22
Base
Budget

FY22
Decision
Points

FY22
Proposed
Budget

Additional Sound Dampening Panels for Building A	-	8,000	8,000	-	-	-
Electrical Outlets Under the Oaks East of the Building A Lake	-	16,900	16,900	-	-	-
Reserves	-	-	-	-	-	-
Sub-Total:	-	362,221	135,300	100,000	-	100,000

Repair & Maintenance Projects

Pool #1 Walkway Roof Replacement, Ph. 2	39,900	-	-	-	-	-
Veterans' Gathering Center (Conversion of Old Res. Relations Office)	7,284	-	-	-	-	-
Marquee Sign at Shopping Ctr.	1,165	-	-	-	-	-
Bldg. C Exterior Rehabilitation	6,381	-	-	-	-	-
Sub-Total:	54,730	-	-	-	-	-

Capital Outlay

Neighborhood Revitalize Program	66,614	50,834	50,834	-	-	-
Replace Damaged Concrete Sidewalks/Assembly Areas	-	89,215	25,000	-	25,000	25,000
Replace Pit Building at Pool #1	-	61,200	-	-	-	-
Relocate Heater Equipment at Pool #1	-	44,900	-	-	-	-
Replace Pit at Pool #2	24,537	49,074	49,074	-	-	-
Pool #2 Resurfacing	-	43,327	43,327	-	-	-
Admin. Building Replacement	42,501	-	-	-	-	-
Bldg. A Renovation Design	28,552	-	-	-	-	-
D/E Roof Repairs	5,800	-	-	-	-	-
Bldg. A FPE Electrical Panel Replacement	21,780	-	-	-	-	-
Bldg. C & Lounge: Electrical Panel and Transformer Replacement	14,520	-	-	-	-	-
Lounge Roof Replacement	49,950	-	-	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf	28,259	-	-	-	-	-
Pool #2 Canopy on Grass	-	-	-	-	-	-
Pool Services	2,000	-	-	-	-	-
Pool 2 Restrooms Roof Replacement (w/ metal)	14,250	-	-	-	-	-
Pool 3 Restrooms Roof Replacement (w/metal)	14,250	-	-	-	-	-

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Bandshell Lakeside of Lounge	19,000	-	-	-	-	-
Lounge/Lakeside Exp. Design	62,636	33,623	33,623	-	-	-
Lounge/Lakeside Expansion	-	750,000	-	-	-	-
Awning South Side of Lounge	-	-	-	-	29,000	29,000
Lounge Outside Bar	-	-	-	-	109,000	109,000
Replace Sidewalks at D&E / 19th Hole	-	-	-	-	-	-
Replace P.S. truck (2006 F-250 size)	-	35,000	34,435	-	-	-
Additional P.S. Truck	-	-	22,093	-	-	-
Utility Cart for Custodian Supervisor	8,388	-	-	-	-	-
Replace Lawnmower	32,332	-	-	-	-	-
Golf Course Lake Bank Repairs	975	-	-	-	-	-
(Golf) Irrigation System Replacement, Ph. 1 (6 satellite boxes)	47,362	-	-	-	-	-
Golf Course Irrigation System Replacement, Ph. 2 (design, engineering, etc.)	-	-	7,500	-	-	-
Beach projects, Ph. 3 (Restrooms)	88,858	6,843	68,850	-	-	-
Bench Covers for (26) Benches at Shuffleboard Courts	-	24,000	24,500	-	-	-
8 Benches for Miniature Golf Course	2,803	-	-	-	-	-
Bldg. A Renovations	117,207	479,437	607,000	-	-	-
Shopping Center Roof Design	20,772	5,224	8,024	-	-	-
Shopping Center Roof Replacement	-	-	167,000	-	-	-
Shopping Center Electrical Design	4,320	16,140	18,240	-	-	-
Shopping Center Electrical Infrastructure Replacement	-	82,400	82,400	-	-	-
Additional Parking Lights at the Shopping Center	-	19,100	19,100	-	-	-
Golf Course Lake Bank Restoration, Ph. 6 (Holes 10, 12, 14 & 17)	113,912	-	-	-	-	-
Utility Trailer	-	2,500	2,500	-	-	-
Bldg. A Interior Doors Replacement	-	5,400	5,400	-	-	-
Lounge HVAC Supply Fan Replacement	-	6,600	6,600	-	-	-
Bldg. D/E Exterior Doors and Windows Replacement	-	30,400	30,400	-	-	-

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19th Hole Walk in Cooler/Freezer	-	52,300	52,300	-	-	-
Pro Shop Roof Replacement	-	16,900	16,900	-	-	-
Pro Shop Electrical Panel Replacement	-	5,900	5,900	-	-	-
P.S. (Falcon) Electrical Panel Replacement	-	8,800	8,800	-	-	-
VGC Building HVAC Condensing Unit Replacement	-	4,900	4,900	-	-	-
Shopping Ctr. (935) HVAC Ground Condensing Unit Replacement	-	4,900	4,900	-	-	-
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	5,800	5,800	-	-	-
Softball Field Building Roof Replacement	-	3,500	3,500	-	-	-
Replacement P.S. Truck (2006 full-size)	-	24,500	22,921	-	-	-
Vehicle for Beach Restroom Custodial Personnel	-	21,800	22,521	-	-	-
Golf Course Irrigation System Replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	250,000	-	-	-	-
Golf Course Cart Barn Repairs	-	6,500	6,500	-	-	-
New Food & Beverage point of sales (POS) system	-	-	8,000	-	-	-
Replacement Sidewalks at Bldg. D/E and the 19th Hole	-	-	-	-	22,700	22,700
Lounge Bathroom Air Handling Unit Replacement	-	-	-	-	4,700	4,700
Water and Sewer Office HVAC Condensing Unit Replacement	-	-	-	-	4,700	4,700
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	-	-	-	5,900	5,900
Replacement R.R. Truck (2015 mid-size)	-	-	-	-	23,000	23,000
Replacement HD Utility Cart (2008) used by Softball Association	-	-	-	-	10,000	10,000

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Replacement P.S. Utility Cart (2016)	-	-	-	-	8,900	8,900
Kitchen Trailer (replaces Pool #1 grill area)	-	-	-	-	64,600	64,600
19th Hole Kitchen: New Hood and Stove	-	-	-	-	70,000	70,000
Lounge Walkin Cooler Replacement	-	-	-	-	68,000	68,000
Pool #3 Parking Lot Paving	-	-	-	-	75,000	75,000
Golf Course Lakebank Restoration: #6, #2, and #3	-	-	-	-	100,000	100,000
Golf Course Lakebank Restoration: #5, #9, and #13	-	-	-	-	75,000	75,000
Beach Projects, Ph. 4 (pavilion)	-	-	-	-	-	-
Tennis Court Resurfacing	-	-	-	-	60,000	60,000
Sub-Total:	831,578	2,241,017	1,468,842	-	755,500	755,500

Miscellaneous

Debt Service Principal	-	59,803	-	-	-	-
FY21 Year-end Est.: \$1,000,000 bank loan to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but deferred until FY22 due to time requirement for validation of loans, therefore no debt service payments are anticipated to be made in FY21.						
FY22 Base Budget: \$119,607 annual principal payment for \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Budget by the BOT on March 16, 2021						
Debt Service Interest	-	25,000	-	-	-	-
FY21 Year-end Est.: \$1,000,000 bank loan to offset cash flow associated with Lounge/Lakeside Expansion projects budgeted in FY21 but deferred until FY22 due to time requirement for validation of loans, therefore no debt service payments are anticipated to be made in FY21.						
FY22 Base Budget: \$50,000 annual interest payment for \$1,000,000 bank loan (7 years repayment plan) for phases I and II of Lounge/Lakeside Expansion project - removed from the Budget by the BOT on March 16, 2021						
Sub-Total:	-	84,803	-	-	-	-

Total Expenditures: 889,998 2,688,040 1,604,142 100,000 755,500 855,500

Total Revenues over Expenditures: (869,048) (1,688,040) (1,601,586) (100,000) (755,500) (855,500)

FY22 General Fund Proposed Budget Decision Point List

				D.P. Form (Y/N)		Included in FY22 (Y/N)
Type	Project Name	Department	Amount		NOTES	
Revenues/Sources						
1	Increase in assessment by \$0.84 per Month	Administration: Finance	49,068	N	1.234% increase to partly offset inflationary increases	Y
2	Increase one-time social membership fee by \$50.00	Property Services: Recreation	21,000	N	FY21 fee is \$750.00 plus tax. Increase would result in a FY22 fee of \$800.00 plus tax.	Y
3	Increase one-time social membership fee by \$500.00	Property Services: Recreation	210,000	N	Increase would result in a FY22 fee of \$1,300.00 plus tax (added by the BOT on May 14, 2021)	Y
Total Requested G.F. Revenue/Sources Decision Points			280,068			
Total G.F. Rev./Sources Decision Points within FY22 Budget			280,068			
Expenditures/Uses						
1	State mandated minimum wage increase (year 1 of 6)	Food & Beverage; Golf-Pro Shop; and Property Services: Pools, Custodial, and Recreation	28,606	Y	Increase to tipped minimum wage of \$6.98 and non-tipped minimum wage of \$10.00 effective October 1, 2021. Will increase \$1.00 an hour the next 5 years.	Y
2	Conversion of DOR/ARCC Inspector Position from Full-time to Part-time (reduction of 0.30 FTE)	Resident Relations: DOR Enforcement	(28,230)	Y	Not recommended but provided for BOT consideration if they desire to reduce recurring costs. Including this in the FY22 Budget will have a negative impact upon DOR enforcement capabilities.	N
3	Elimination of 0.40 FTE administrative support positions	Food & Beverage: Administration	(12,564)	Y	To reduce recurring costs by eliminating part-time administrative positions. Work will shift to Administration: District Clerk's Administrative Assistant.	Y
4	Trimming of palm trees on Golf Course	Golf-Pro Shop	23,610	Y	Requested by Trustee Nugent. Cost includes bi-annual trimming and removal of debris	N
5	Elimination of 0.85 FTE Seasonal Groundskeeper positions	Property Services: Grounds	(16,480)	Y	eliminating hard to fill seasonal positions while retaining a portion of the former budget for temporary labor needs.	Y
6	Part-time Landscape/Irrigation Technician (0.50 FTE)	Property Services: Grounds	15,674	Y	To increase the quality of common area landscaping	N
7	2.0 FTE Full-time Building Tech positions	Property Services: Building	97,040	Y	Requested by Trustee Nugent to increase the quality and quantities of project execution by staff	N
8	R&M/Capital projects	R&M/Capital	755,500	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document and as amended by the BOT	Y
Total Requested G.F. Expenditure/Uses Decision Points			863,156			
Total G.F. Exp./Uses Decision Points within FY22 Budget			755,062			