

# **Barefoot Bay Recreation District**



## **FY24 Adopted Budget**

**Adopted by the  
Board of Trustees  
on June 27, 2023**

# **Barefoot Bay Recreation District**

## **Board of Trustees**

Bruce Amoss, Chairman

Joseph Klosky, 1<sup>st</sup> Vice Chairman

Ann Hansen, 2<sup>nd</sup> Vice-Chairman

Hurrol Brinker, Treasurer

Jeff Grunow, Secretary

Garrett M. Olsen, Esq., General Counsel

## **Staff**

Kent A. Cichon, Community Manager

Stephanie Brown, District Clerk

Charles Henley, Finance Manager

Rich Armington, Resident Relations/Human Resources Manager

Kathy Mendes, Food and Beverage Manager

Ernie J. Cruz, PGA Certified Professional, Golf Operations Manager

Matt Goetz, Property Services Manager

## FY24 Adopted Budget Summary - General Fund

The FY24 General Fund Adopted Budget is based  
on an assessment rate of \$934.05 per year per lot.

	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
<b>Revenues/Sources</b>				
District Clerk	15,370	3,850	3,000	-
Finance	4,055,691	4,043,645	4,224,415	4,637,515
Administration	4,071,061	4,047,495	4,227,415	4,637,515
Customer Service	58,277	82,040	80,185	274,077
DOR	14,786	9,891	9,590	26,752
Comm. Watch	-	-	-	-
Resident Relations	73,063	91,931	89,775	300,829
Administration	(5,227)	(11,751)	(20,577)	(15,530)
Lounge	191,448	444,949	499,134	514,490
19th Hole	217,480	338,143	563,754	531,060
Special Events	106,923	318,749	427,994	404,710
Food & Beverage	510,623	1,090,090	1,470,305	1,434,730
Golf-Pro Shop	602,035	686,826	665,316	731,226
Buildings	-	-	-	-
Grounds	40	1,088	-	-
Custodial	-	-	-	-
Pools	-	-	-	-
Recreation	440,358	599,102	629,550	629,872
Property Services	440,398	600,190	629,550	629,872
Vehicle Storage	170,354	186,079	206,990	247,098
Shopping Center	122,827	128,930	139,365	144,528
Stormwater	-	-	-	-
R&M/Capital Projects	15,906	108,900	-	-
<b>Total Revenues/Sources</b>	<b>6,006,266</b>	<b>6,940,441</b>	<b>7,428,716</b>	<b>8,125,798</b>

**Note:** All FY22 actual figures throughout this document reflect unaudited figures.

## FY24 Adopted Budget Summary - General Fund

The FY24 General Fund Adopted Budget is based  
on an assessment rate of \$934.05 per year per lot.

	FY21 Actual	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
<b>Expenditures/Uses</b>				
District Clerk	626,023	714,609	682,975	778,322
Finance	601,514	586,783	845,441	1,034,923
Administration	1,227,536	1,301,392	1,528,416	1,813,245
Customer Service	198,755	274,785	240,832	283,790
DOR	244,525	247,144	277,288	295,069
Comm. Watch	53,016	46,399	82,094	86,940
Resident Relations	496,296	568,328	600,214	665,799
Administration	97,766	108,173	112,646	122,930
Lounge	157,282	391,557	471,075	500,947
19th Hole	201,481	372,789	566,899	586,002
Special Events	62,046	240,405	367,628	426,805
Food & Beverage	518,575	1,112,924	1,518,248	1,636,684
Golf-Pro Shop	892,849	997,490	1,012,500	1,216,508
Buildings	563,592	622,647	652,424	674,671
Grounds	165,738	194,278	190,534	213,706
Custodial	278,990	285,179	327,252	380,069
Pools	524,354	504,284	583,701	586,507
Recreation	137,291	268,110	258,036	307,515
Property Services	1,669,965	1,874,498	2,011,947	2,162,468
Vehicle Storage	16,199	30,142	17,761	18,597
Shopping Center	56,916	54,399	45,045	47,731
Stormwater	42,371	16,430	22,625	22,920
R&M/Capital Projects	1,266,330	1,407,495	671,960	541,846
<b>Total Expenditures/Uses</b>	<b>6,187,039</b>	<b>7,363,098</b>	<b>7,428,716</b>	<b>8,125,798</b>

**Note:** All FY22 actual figures throughout this document reflect unaudited figures.

## **Administration**

Administration is comprised of two sub-departments: District Clerk and Finance, which provides the overall administrative direction for BBRD operations via the Community Manager. The Community Manager works through a contract between BBRD and Special District Services, Inc. and is confirmed by the Board of Trustees. The Community Manager is BBRD's chief appointed official and provides the overall administrative direction for BBRD.

The District Clerk is the official records custodian, risk manager, and IT contract manager to the Barefoot Bay Recreation District. The District Clerk also provides support to the Board of Trustees which includes agenda preparation for regular board meetings and workshops, transcription of minutes, and trustee liaison activities. Additionally, the sub-department coordinates with all advisory committees (when they exist) to ensure that meetings are properly advertised, minutes transcribed, and that records are retained and published on Barefoot Bay Recreation District's website. As records custodian, the District Clerk is the main point of contact for all records requests and responsible for ensuring records are properly retained and disposed of according to Florida State Statute, Chapter 119.

The Finance Office is primarily an internal service provider; however, external services are provided to the public for the RV Storage Lots and Shopping Center lease billing services, accounts payable processing, and general financial inquiries. In mid-FY18, the management of the Shopping Center was transferred to the Finance Office from the Resident Relations Department. Other activities include cash management, accounts receivable, payroll disbursements, capital asset control, general ledger maintenance, purchasing services, budget monitoring, and financial analysis and forecasting. Additionally, Finance provides monthly statements to department managers and the BOT, cooperates with independent auditors to conduct the annual audit, and develops and implements financial management policies and procedures while maintaining internal accounting controls.

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Administration				
Assessments				
	District Assessment Fee	4,022,189	4,210,041	4,544,153
	Sub-Total:	4,022,189	4,210,041	4,544,153
Interest				
	Interest Income	15,800	8,887	90,125
	Sub-Total:	15,800	8,887	90,125
Other Income				
	NSF Fees	80	40	40
	Vendor Discount	488	212	212
	Sales Tax Discounts	330	360	360
	Delinquent Fee Collections	1,370	1,250	750
	Lien Fee Reimbursement	900	675	350
	Legal Fee Recovery	2,074	2,450	1,225
	Postage Revenue	-	-	-
	Insurance Proceeds	3,850	3,000	-
	Proceeds Sales of Fixed Assets	144	250	150
	Miscellaneous Income General	270	250	150
	Sub-Total:	9,506	8,487	3,237
	<b>Total Revenues:</b>	<b>4,047,495</b>	<b>4,227,415</b>	<b>4,637,515</b>
Expenditures				
Administration				
Personnel Expenses				
	F/T Salaries	335,512	337,166	359,195
	P/T Wages	-	4,166	-
	Overtime	1,321	150	2,000
	Special Pay	3,060	2,050	750
	Payroll Taxes	24,491	26,211	27,689
	401 A Benefit	5,868	6,035	11,519
	Medical/Dental/Life Insurance	80,703	91,132	92,244
	Sub-Total:	450,954	466,910	493,397

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Professional Expenses				
Payroll Fees		25,263	22,650	26,526
Professional Fees		30,225	11,801	13,200
Legal Fees		68,211	57,600	51,840
Management Fees		161,643	177,408	181,700
Management Fees/Tax Roll		5,000	5,000	2,500
Accounting & Auditing Fees		28,920	34,500	34,500
Software/IT Support		60,217	65,906	86,400
Sub-Total:		379,479	374,865	396,666
Supplies				
Operating Supplies		9,147	9,763	11,085
Sub-Total:		9,147	9,763	11,085
Other Gen. & Admin. Expenses				
Collection Fees		77,906	84,201	90,883
Collection Discounts		131,600	136,826	149,957
Property Taxes		15,506	16,591	16,450
ICMA Retirement		1,000	1,000	1,000
Employee Incentive		5,345	200,666	235,437
Employee Recruitment & Testing		-	150	400
Lien & Recording Fees		1,442	1,248	1,440
Travel and Training		7,206	13,352	14,890
Telephone, Internet, Cable		5,027	4,852	6,447
Postage		6,747	3,271	3,582
Utilities/Electricity		4,274	3,345	4,402
Utilities/Propane		1,314	-	1,512
Utilities/Water		1,336	1,441	1,392
Equipment Leasing		3,604	4,166	3,992
Insurance		124,005	130,032	169,042
Workers Comp. Insurance		470	716	698
Printing		13,738	3,036	3,327
Advertising		1,576	4,169	3,433
Bank Charges		34,949	33,500	36,683
Bad Debt		(20,873)	-	-
Licenses, permits, lien fees		-	175	175
Employee Clothing Allowance		49	-	-

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Dues and Subscriptions		5,310	5,555	5,660
Election Expenses		23,823	4,548	25,014
Sub-Total:		445,356	652,840	775,816
Maintenance & Repairs				
R & M - Misc.		-	-	-
R & M Buildings		2,348	2,520	2,678
R & M Equipment		14,108	6,315	13,800
Sub-Total:		16,456	8,835	16,478
Contingency				
Contingency		-	15,203	19,803
Sub-Total:		-	15,203	19,803
Miscellaneous				
Cash Over/Short		-	-	-
Miscellaneous Expenditures		-	-	-
Reserve				
Reserve for Capital				100,000
Sub-Total:		-	-	100,000
Capital Outlay				
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>1,301,392</b>	<b>1,528,416</b>	<b>1,813,245</b>
<b>Total Revenues over Expenditures:</b>		<b>2,746,103</b>	<b>2,698,999</b>	<b>2,824,270</b>



## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Administration			
District Clerk			
Other Income			
Insurance Proceeds	3,850	3,000	-
Misc. Income General		-	-
Sub-Total:	3,850	3,000	-
<b>Total Revenues:</b>	<b>3,850</b>	<b>3,000</b>	<b>-</b>
Expenditures			
Administration			
District Clerk			
Personnel Expenses			
F/T Salaries	149,422	155,020	160,971
P/T Wages	-	4,166	-
Special Pay	2,160	1,300	-
Overtime	782	-	500
Payroll Taxes	10,763	12,277	12,353
401 A Benefit	3,060	3,304	3,500
Medical/Dental/Life Insurance	40,147	45,566	46,122
Sub-Total:	206,334	221,633	223,446
Professional Expenses			
Professional Fees	30,148	5,201	6,600
Legal Fees	65,789	54,900	49,410
Management Fees	161,643	177,408	181,700
Management Fees/Tax Roll	5,000	5,000	2,500
Software/ IT Support	42,147	43,147	68,869
Sub-Total:	304,727	285,656	309,079
Supplies			
Operating Supplies	6,978	7,000	8,060
Sub-Total:	6,978	7,000	8,060

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Other Gen. & Admin. Expenses			
Employee Recruitment & Testing		100	200
Lien & Recording Fees	30	235	260
Travel and Training	5,450	9,320	10,190
Telephone, Internet, Cable	2,281	2,040	3,368
Postage	5,560	1,947	2,132
Utilities/Electricity	2,137	1,800	2,201
Utilities/Propane	657		756
Utilities/Water	668	759	682
Equipment Leasing	882	1,015	937
Insurance	124,005	130,032	169,042
Workers Comp. Insurance	273	420	197
Printing	13,106	2,111	2,312
Advertising	944	2,783	2,783
Employee Clothing Allowance	49	-	-
Dues and Subscriptions	4,425	4,600	4,610
Election Expenses	23,823	4,548	25,014
Sub-Total:	184,291	161,710	224,684
Maintenance & Repairs			
R & M Buildings	1,139	1,226	1,303
R & M Equipment	11,140	5,750	11,750
Sub-Total:	12,279	6,976	13,053
<b>Total Expenditures:</b>	<b>714,609</b>	<b>682,975</b>	<b>778,322</b>
<b>Total Revenues over Expenditures:</b>	<b>(710,759)</b>	<b>(679,975)</b>	<b>(778,322)</b>

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Administration			
Finance			
Assessments			
District Assessment Fee	4,022,189	4,210,041	4,544,153
Sub-Total:	4,022,189	4,210,041	4,544,153
Interest			
Interest Income	15,800	8,887	90,125
Sub-Total:	15,800	8,887	90,125
Other Income			
NSF Fees	80	40	40
Vendor Discount	488	212	212
Sales Tax Discounts	330	360	360
Delinquent Fee Collections	1,370	1,250	750
Lien Fee Reimbursement	900	675	350
Legal Fee Recovery	2,074	2,450	1,225
Proceeds Sales of Fixed Assets	144	250	150
Miscellaneous Income General	270	250	150
Sub-Total:	5,656	5,487	3,237
<b>Total Revenues:</b>	<b>4,043,645</b>	<b>4,224,415</b>	<b>4,637,515</b>
Expenditures			
Administration			
Finance			
Personnel Expenses			
F/T Salaries	186,090	182,146	198,224
Overtime	539	150	1,500
Special Pay	900	750	750
Payroll Taxes	13,728	13,934	15,336
401 A Benefit	2,808	2,731	8,019
Medical/Dental/Life Insurance	40,556	45,566	46,122
Sub-Total:	244,620	245,277	269,951

## FY24 Adopted Budget

<b>Dept.</b>				
<b>Sub-Department</b>		<b>FY22</b>	<b>FY23</b>	<b>FY24</b>
<b>Category</b>		<b>Actual</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
Professional Expenses				
Payroll Fees		25,263	22,650	26,526
Professional Fees		77	6,600	6,600
Legal Fees		2,422	2,700	2,430
Accounting & Auditing Fees		28,920	34,500	34,500
Software/IT Support		18,070	22,759	17,531
Sub-Total:		74,752	89,209	87,587
Supplies				
Operating Supplies		2,169	2,763	3,025
Sub-Total:		2,169	2,763	3,025
Other Gen. & Admin. Expenses				
Collection Fees		77,906	84,201	90,883
Collection Discounts		131,600	136,826	149,957
Property Taxes		15,506	16,591	16,450
ICMA Retirement		1,000	1,000	1,000
Employee Incentive		5,345	200,666	235,437
Employee Recruitment & Testing		-	50	200
Lien & Recording Fees		1,412	1,013	1,180
Travel and Training		1,756	4,032	4,700
Telephone, Internet, Cable		2,746	2,812	3,079
Postage		1,187	1,324	1,450
Utilities/Electricity		2,137	1,545	2,201
Utilities/Propane		657	-	756
Utilities/Water		668	682	710
Equipment Leasing		2,722	3,151	3,055
Workers Comp. Insurance		197	296	501
Printing		632	925	1,015
Advertising		632	1,386	650
Bank Charges		34,949	33,500	36,683
Bad Debt		(20,873)	-	-
Licenses, permits, lien fees		-	175	175
Dues and Subscriptions		884	955	1,050
Sub-Total:		261,065	491,130	551,132

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Maintenance & Repairs			
R & M Buildings	1,209	1,294	1,375
R & M Equipment	2,968	565	2,050
Sub-Total:	4,177	1,859	3,425
Contingency			
Contingency	-	15,203	19,803
Sub-Total:	-	15,203	19,803
Miscellaneous			
Cash Over/Short	-	-	-
Sub-Total:	-	-	-
Reserve			
Reserve for Capital			100,000
Sub-Total:	-	-	100,000
Transfers			
Transfer to Debt Service Fund	-	-	-
Sub-Total:	-	-	-
<b>Total Expenditures:</b>	<b>586,783</b>	<b>845,441</b>	<b>1,034,923</b>
<b>Total Revenues over Expenditures:</b>	<b>3,456,862</b>	<b>3,378,974</b>	<b>3,602,592</b>

## **Resident Relations**

Resident Relations is comprised of three sub-departments: Customer Service, Deed of Restrictions (DOR) Enforcement, and Community Watch. The Resident Relations Manager/H.R. Coordinator is responsible for the overall management of the sub-departments, the Vehicle Storage Department, and the coordination of BBRD's human resources function. The management of the Shopping Center was transferred to Administration: Finance mid-FY18.

Customer Service provides external services to the Barefoot Bay residents in addition to internal services to BBRD employees and job applicants. Specific activities performed include new homeowner orientation, scheduling facilities, vehicle storage lessees, and administration of social membership needs of BBRD property owners, renters, and guests.

DOR Enforcement is responsible for inspection of all BBRD properties to ensure compliance of the DOR and ARCC permits, processing violations when necessary, and the support of the Architectural Review Control and DOR Violations Committees.

Community Watch, as established in FY17, provides evening and nighttime observation of the community by unarmed employees who coordinate their efforts with the Brevard County Sheriff's Office and various neighborhood watch groups. Starting in FY18, the administration of BBRD's Off-Duty Sheriff Deputy Program (previously administered by Administration: District Clerk) became a function of this sub-department.

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Resident Relations (rollup)				
Charges for Services				
	Guest Passes	72,970	68,550	252,767
	Building Rental	3,427	4,785	10,050
	DOR Enforcement Fees	9,891	9,590	26,752
	Sub-Total:	86,288	82,925	289,569
Other Income				
	Miscellaneous Income General	5,643	6,850	11,260
	Sub-Total:	5,643	6,850	11,260
	<b>Total Revenues:</b>	<b>91,931</b>	<b>89,775</b>	<b>300,829</b>
Expenditures				
Resident Relations (rollup)				
Personnel Expenses				
	F/T Salaries	262,356	262,642	300,580
	P/T Wages	79,387	98,140	104,970
	Overtime	2,129	703	817
	Special Pay	525	1,980	900
	Payroll Taxes	25,746	27,807	31,156
	401 A Benefit	7,748	7,860	10,196
	Medical/Dental/Life Insurance	51,322	61,118	61,788
	Sub-Total:	429,213	460,250	510,407
Professional Expenses				
	Professional Fees	4,134	28,500	29,500
	Legal Fees	28,096	39,700	35,730
	HR Consulting Fees	26,000	-	-
	Software/IT Support	27,879	19,849	28,072
	Sub-Total:	86,109	88,049	93,302
Supplies				
	Operating Supplies	8,134	9,076	11,350
	Fuel	9,141	10,150	10,900
	Sub-Total:	17,275	19,226	22,250

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		878	956	900
Travel and Training		740	4,871	5,300
Telephone, Internet, Cable		3,540	3,793	4,030
Postage		4,481	2,784	3,000
Utilities/Electricity		4,274	3,663	4,402
Utilities/Propane		1,314	-	1,512
Utilities/Water		1,336	1,512	1,364
Equipment Leasing		5,296	4,936	5,622
Workers Comp. Insurance		582	739	1,170
Printing		521	762	1,200
Advertising		195	-	-
Employee Clothing Allowance		108	625	800
DOR Enforcement Expenses		1,800	1,657	1,650
Dues and Subscriptions		1,034	700	870
Sub-Total:		26,099	26,998	31,820
Maint. & Repairs				
R & M Buildings		2,278	2,631	2,795
R & M Equipment		2,414	1,553	2,750
Vehicle Maintenance		3,402	675	875
Sub-Total:		8,094	4,859	6,420
Miscellaneous				
Miscellaneous Expenditures		1,547	832	1,600
Cash Over/Short		(9)	-	-
Sub-Total:		1,538	832	1,600
Total Expenditures:		568,328	600,214	665,799
Total Revenues over Expenditures:		(476,397)	(510,439)	(364,970)



## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Resident Relations				
Customer Service				
Charges for Services				
	Guest Passes	72,970	68,550	252,767
	Building Rental	3,427	4,785	10,050
	Sub-Total:	76,397	73,335	262,817
Other Income				
	Miscellaneous Income General	5,643	6,850	11,260
	Sub-Total:	5,643	6,850	11,260
	<b>Total Revenues:</b>	<b>82,040</b>	<b>80,185</b>	<b>274,077</b>
Expenditures				
Resident Relations				
Customer Service				
Personnel Expenses				
	F/T Salaries	135,760	121,676	144,414
	P/T Wages	46,024	55,411	59,455
	Overtime	820	164	250
	Special Pay	525	1,700	600
	Payroll Taxes	13,961	13,690	15,661
	401 A Benefit	4,717	3,651	5,777
	Medical/Dental/Life Insurance	13,156	15,425	15,666
	Sub-Total:	214,963	211,717	241,823
Professional Expenses				
	Professional Fees	310	-	-
	Legal Fees	3,614	4,500	4,050
	HR Consulting Fees	26,000	-	-
	Software/ IT Support	10,677	4,319	11,436
	Sub-Total:	40,601	8,819	15,486
Supplies				
	Operating Supplies	5,553	6,043	8,300
	Sub-Total:	5,553	6,043	8,300

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		727	591	500
Travel and Training		-	2,493	2,700
Telephone, Internet, Cable		1,851	2,103	2,234
Postage		-	100	100
Utilities/Electricity		2,137	1,803	2,201
Utilities/Propane		657	-	756
Utilities/Water		668	752	682
Equipment Leasing		2,648	2,468	2,811
Workers Comp. Insurance		184	285	449
Printing		195	476	600
Advertising		195		-
Dues and Subscriptions		455	450	570
Sub-Total:		9,717	11,521	13,603
Maint. & Repairs				
R & M Buildings		1,139	1,250	1,328
R & M Equipment		1,274	650	1,650
Sub-Total:		2,413	1,900	2,978
Miscellaneous				
Miscellaneous Expenditures		1,547	832	1,600
Cash Over/Short		(9)	-	-
Sub-Total:		1,538	832	1,600
Total Expenditures:		274,785	240,832	283,790
Total Revenues over Expenditures:		(192,745)	(160,647)	(9,713)

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Resident Relations				
DOR Enforcement				
Charges for Services				
	DOR Enforcement Fees	9,891	9,590	26,752
	Sub-Total:	9,891	9,590	26,752
Other Income				
	Miscellaneous Income General	-	-	-
	Sub-Total:	-	-	-
	<b>Total Revenues:</b>	<b>9,891</b>	<b>9,590</b>	<b>26,752</b>
Expenditures				
Resident Relations				
DOR Enforcement				
Personnel Expenses				
	F/T Salaries	126,596	140,966	156,166
	Overtime	1,309	464	487
	Special Pay	-	280	300
	Payroll Taxes	8,996	10,841	12,007
	401 A Benefit	3,031	4,209	4,419
	Medical/Dental/Life Insurance	38,166	45,693	46,122
	Sub-Total:	178,098	202,453	219,501
Professional Expenses				
	Professional Fees	-	-	-
	Legal Fees	24,482	35,200	31,680
	Software/ IT Support	17,202	15,530	16,636
	Sub-Total:	41,684	50,730	48,316
Supplies				
	Operating Supplies	2,581	2,898	2,900
	Fuel	3,428	3,870	4,000
	Sub-Total:	6,009	6,768	6,900

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		151	200	200
Travel and Training		740	2,378	2,600
Telephone, Internet, Cable		1,074	1,180	1,254
Postage		4,481	2,684	2,900
Utilities/Electricity		2,137	1,860	2,201
Utilities/Propane		657		756
Utilities/Water		668	760	682
Equipment Leasing		2,648	2,468	2,811
Workers Comp. Insurance		303	350	556
Printing		326	286	600
DOR Enforcement Expenses		1,800	1,657	1,650
Employee Clothing Allowance		108	305	400
Dues and Subscriptions		579	250	300
Sub-Total:		15,672	14,378	16,910
Maint. & Repairs				
R & M Buildings		1,139	1,381	1,467
R & M Equipment		1,140	903	1,100
Vehicle Maintenance		3,402	675	875
Sub-Total:		5,681	2,959	3,442
<b>Total Expenditures:</b>		<b>247,144</b>	<b>277,288</b>	<b>295,069</b>
<b>Total Revenues over Expenditures:</b>		<b>(237,253)</b>	<b>(267,698)</b>	<b>(268,317)</b>

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Expenditures				
Resident Relations				
Community Watch				
Personnel Expenses				
P/T Wages		33,363	42,729	45,515
Overtime		-	75	80
Payroll Taxes		2,789	3,276	3,488
Sub-Total:		36,152	46,080	49,083
Professional Expenses				
Professional Fees		3,824	28,500	29,500
Sub-Total:		3,824	28,500	29,500
Supplies				
Operating Supplies		-	135	150
Fuel		5,713	6,280	6,900
Sub-Total:		5,713	6,415	7,050
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		-	165	200
Telephone, Internet, Cable		615	510	542
Workers Comp. Insurance		95	104	165
Employee Clothing Allowance		-	320	400
Sub-Total:		710	1,099	1,307
<b>Total Expenditures:</b>		<b>46,399</b>	<b>82,094</b>	<b>86,940</b>
<b>Total Revenues over Expenditures:</b>		<b>(46,399)</b>	<b>(82,094)</b>	<b>(86,940)</b>

## **Food & Beverage**

The Food & Beverage Department operates two fixed site facilities (Lounge and 19th Hole), numerous special events (street dances, holiday events, a variety of special music & food events, etc.), and a new themed dinner night in Building A (replaces Pasta night at the 19<sup>th</sup> Hole) and caters to BBRD clubs, organizations renting the facilities, and various golf tournaments as requested and contractually agreed upon. As the community and BOT deal with fiscal strain, staff anticipates either a growing subsidy or a shift away from previously provided services that are not profitable.

- The Lounge is a live entertainment venue that has historically offered beverages, sandwiches, salads, and snacks throughout the day to pool and Lounge patrons. There are also scheduled entertainment activities such as Karaoke and Trivia Night in the evenings.
- The 19<sup>th</sup> Hole located at the Golf course caters to golfers and residents desiring a full bar and table side restaurant service and has historically provided breakfast, lunch, and light dinner (hours vary per season). The breakfast offerings were originally limited to breakfast sandwiches, muffins and biscuits and gravy. The lunch menu is a mix of cold and hot sandwiches, salads, and daily blackboard specials. Every Friday, fish and chips is a popular menu item.
- Pasta Night was a weekly Wednesday night event at the 19<sup>th</sup> Hole featuring Italian sub sandwiches, pasta entrees, and two weekly pasta specials. This Sub-Department ceased to be used in FY22 and activities were rolled into a weekly themed dinner night in Special Events.
- Special Events include a variety of events held outside of regularly scheduled operations. Typically, a combination of live bands, a buffet, or outside grilling is planned to provide extra entertainment year-round to our residents. Additionally, Music Bingo, a very popular game, and Building A or D/E bar and/or catering requests are accounted for within Special Events. A new large-scale event called “Barefoot by the Lake”, a music, art, and food festival, was developed in FY18 and is now an annual event. A new themed dinner evening began in mid-2022 offering a variety of international and/or themed dinners according to holidays and seasons.

## FY24 Adopted Budget

Dept. Sub-Department Category Description	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Food & Beverage (roll-up)			
Charges for Services			
Beverage Sales	818,176	902,230	924,790
Food Sales	243,456	527,447	470,590
Coupons	(11,272)	(18,996)	(12,295)
Staff Discount	(102)	(1,581)	(1,455)
F&B Shift Discount	(377)	-	(1,780)
Sub-Total:	1,049,881	1,409,100	1,379,850
Other Income			
Vending Machine Income	868	1,552	1,555
Merchandise Sales	2,133	7,265	3,800
Donations	-	-	-
Miscellaneous Income General	37,208	52,388	49,525
Sub-Total:	40,209	61,205	54,880
<b>Total Revenues:</b>	<b>1,090,090</b>	<b>1,470,305</b>	<b>1,434,730</b>
Expenditures			
Food & Beverage (roll-up)			
Personnel			
F/T Salaries	157,457	221,406	292,598
P/T Wages	225,392	343,013	316,306
Overtime	2,784	3,900	4,135
Special Pay	1,292	705	400
Payroll Taxes	35,005	43,531	46,928
401 A Benefit	2,520	2,441	4,069
Medical/Dental/Life Insurance	36,809	75,943	76,914
Sub-Total:	461,259	690,939	741,350
Professional Expenses			
Professional Fees	369	11,680	10,540
Software/IT Support	24,020	11,198	8,780
Sub-Total:	24,389	22,878	19,320

## FY24 Adopted Budget

Dept. Sub-Department Category Description	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Supplies			
Operating Supplies	13,076	12,910	14,650
Cleaning Supplies	6,505	8,874	9,970
Beverage Supplies	6,197	6,346	8,955
Paper Supplies	18,676	22,608	20,330
Fuel	-	89	100
Sub-Total:	44,454	50,826	54,005
Other General & Administrative Expenses			
Employee Recruitment & Testing	4,308	2,415	2,600
Travel & Training	250	4,348	5,805
Telephone, Internet, Cable	6,855	6,627	7,042
Utilities/Electricity	9,181	5,800	14,544
Utilities/Propane	8,138	9,087	9,359
Utilities/Water	2,637	3,630	2,705
Utilities/Solid Waste-Gar/Rec	5,323	5,215	5,711
Equipment Leasing	5,908	22,885	23,683
Uniform Leasing	7,177	9,036	9,255
Workers Comp. Insurance	5,321	6,298	10,444
Advertising	1,313	6,015	3,815
Licenses, permits, lien fees	3,509	5,057	5,414
Dues & Subscriptions	4,791	12,169	9,707
Sub-Total:	64,711	98,583	110,084
Maintenance & Repairs			
R & M - Misc.	-	3,957	3,095
R & M Buildings	4,265	6,179	6,195
R & M Equipment	27,792	20,342	18,500
Sub-Total:	32,057	30,478	27,790
Operations			
Music & Entertainment	14,144	29,322	25,635
Merchandise Cost of Sales	2,299	5,775	5,775
Food Cost of Sales	137,950	232,076	276,905
Beverage Cost of Sales	286,865	315,781	329,535
Soft Drink & CO2	44,838	41,590	46,285
Sub-Total:	486,096	624,544	684,135



## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Miscellaneous				
	Cash Over/Short	(42)	-	-
	Sub-Total:	(42)	-	-
	<b>Total Expenditures:</b>	<b>1,112,924</b>	<b>1,518,248</b>	<b>1,636,684</b>
	<b>Total Revenues over Expenditures:</b>	<b>(22,834)</b>	<b>(47,943)</b>	<b>(201,954)</b>

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Food & Beverage			
Administration			
Charges for Services			
Coupons	(11,272)	(18,996)	(12,295)
Staff Discount	(102)	(1,581)	(1,455)
F&B Shift Discount	(377)	-	(1,780)
Sub-Total:	(11,751)	(20,577)	(15,530)
<b>Total Revenues:</b>	<b>(11,751)</b>	<b>(20,577)</b>	<b>(15,530)</b>
Expenditures			
Food & Beverage			
Administration			
Personnel			
F/T Salaries	80,664	76,773	82,472
P/T Wages	-	-	-
Overtime	-	-	-
Payroll Taxes	5,770	5,873	6,309
401 A Benefit	2,347	2,441	2,563
Medical/Dental/Life Insurance	13,604	15,189	15,374
Sub-Total:	102,385	100,276	106,718
Professional Expenses			
Professional Fees	-	6,292	6,855
Software/IT Support	4,275	2,050	4,780
Sub-Total:	4,275	8,342	11,635
Supplies			
Operating Supplies	41	223	215
Paper Supplies	-	136	175
Sub-Total:	41	359	390

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Other General & Administrative Expenses			
Employee Recruitment & Testing	-	183	-
Travel & Training	100	202	1,755
Telephone, Internet, Cable	878	1,021	1,085
Workers Comp. Insurance	83	108	172
Dues & Subscriptions	411	284	290
Sub-Total:	1,472	1,798	3,302
Maintenance & Repairs			
R & M Equipment	-	1,871	885
Sub-Total:	-	1,871	885
<b>Total Expenditures:</b>	<b>108,173</b>	<b>112,646</b>	<b>122,930</b>
<b>Total Revenues over Expenditures:</b>	<b>(108,173)</b>	<b>(112,646)</b>	<b>(122,930)</b>

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Food & Beverage			
Lounge			
Charges for Services			
Beverage Sales	393,216	417,474	427,910
Food Sales	49,617	78,180	82,090
Sub-Total:	442,833	495,654	510,000
Other Income			
Vending Machine Income	868	1,552	1,555
Miscellaneous Income General	1,248	1,928	2,935
Sub-Total:	2,116	3,480	4,490
<b>Total Revenues:</b>	<b>444,949</b>	<b>499,134</b>	<b>514,490</b>
Expenditures			
Food & Beverage			
Lounge			
Personnel			
F/T Salaries	26,409	33,912	37,660
P/T Wages	77,361	114,275	111,711
Overtime	636	628	700
Special Pay	411	378	200
Payroll Taxes	10,306	11,414	11,496
401 A Benefit	173	-	1,506
Medical/Dental/Life Insurance	12,034	30,377	30,748
Sub-Total:	127,330	190,984	194,021
Professional Expenses			
Professional Fees	-	2,021	2,210
Software/IT Support	7,481	4,574	2,000
Sub-Total:	7,481	6,595	4,210
Supplies			
Operating Supplies	2,801	1,768	2,790
Cleaning Supplies	3,239	3,222	4,315
Beverage Supplies	4,229	2,943	4,955
Paper Supplies	9,763	11,319	10,475
Sub-Total:	20,032	19,251	22,535

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Other General & Administrative Expenses			
Employee Recruitment & Testing	775	1,428	1,000
Travel & Training	-	1,849	1,655
Telephone, Internet, Cable	612	1,196	1,271
Utilities/Electricity	7,060	3,200	7,272
Utilities/Propane	2,412	1,540	2,773
Utilities/Water	1,160	1,650	1,184
Utilities/Solid Waste-Gar/Rec	2,253	2,000	2,190
Equipment Leasing	1,667	2,111	1,700
Uniform Leasing	3,589	3,492	3,600
Workers Comp. Insurance	1,853	2,590	4,308
Advertising	135	1,773	590
Licenses, permits, lien fees	1,723	2,362	2,586
Dues & Subscriptions	2,499	5,984	6,552
Sub-Total:	25,738	31,176	36,681
Maintenance & Repairs			
R & M - Misc.	-	3,468	2,570
R & M Buildings	2,883	3,289	3,545
R & M Equipment	10,768	7,338	7,120
Sub-Total:	13,651	14,095	13,235
Operations			
Music & Entertainment	-	4,567	3,135
Food Cost of Sales	27,962	34,399	45,160
Beverage Cost of Sales	137,867	146,116	153,425
Soft Drink & CO2	31,544	23,892	28,545
Sub-Total:	197,373	208,974	230,265
Miscellaneous			
Cash Over/Short	(48)	-	-
Sub-Total:	(48)	-	-
<b>Total Expenditures:</b>	<b>391,557</b>	<b>471,075</b>	<b>500,947</b>
<b>Total Revenues over Expenditures:</b>	<b>53,392</b>	<b>28,060</b>	<b>13,543</b>

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Food & Beverage				
19th Hole				
Charges for Services				
	Beverage Sales	241,913	291,188	298,470
	Food Sales	96,183	271,801	231,000
	Sub-Total:	338,096	562,989	529,470
Other Income				
	Miscellaneous Income General	47	765	1,590
	Sub-Total:	47	765	1,590
	<b>Total Revenues:</b>	<b>338,143</b>	<b>563,754</b>	<b>531,060</b>
Expenditures				
Food & Beverage				
19th Hole				
Personnel				
	F/T Salaries	33,707	75,669	85,452
	P/T Wages	95,500	136,608	130,141
	Overtime	856	1,784	1,873
	Special Pay	881	327	200
	Payroll Taxes	13,212	16,401	16,651
	401 A Benefit	-	-	-
	Medical/Dental/Life Insurance	11,171	30,377	30,792
	Sub-Total:	155,327	261,166	265,109
Professional Expenses				
	Professional Fees	369	2,021	-
	Software/IT Support	7,424	4,574	2,000
	Sub-Total:	7,793	6,595	2,000

## FY24 Adopted Budget

**Dept.**

**Sub-Department**

**Category**

**Description**

**FY22**

**Actual**

**FY23  
Adopted  
Budget**

**FY24  
Adopted  
Budget**

**Supplies**

Operating Supplies	2,372	3,256	3,945
Cleaning Supplies	3,187	5,122	5,125
Beverage Supplies	1,877	1,896	2,385
Paper Supplies	7,900	9,074	8,115
Fuel	-	89	-
<b>Sub-Total:</b>	<b>15,336</b>	<b>19,437</b>	<b>19,570</b>

**Other General & Administrative Expenses**

Employee Recruitment & Testing	3,191	642	800
Travel & Training	150	1,981	2,105
Telephone, Internet, Cable	5,365	4,410	4,686
Utilities/Electricity	2,121	2,600	7,272
Utilities/Propane	2,696	3,709	3,101
Utilities/Water	1,477	1,980	1,521
Utilities/Solid Waste-Gar/Rec	2,090	1,270	1,391
Equipment Leasing	4,241	4,393	4,393
Uniform Leasing	3,588	3,788	3,790
Workers Comp. Insurance	1,990	1,875	3,096
Advertising	135	1,660	590
Licenses, permits, lien fees	1,408	1,026	1,123
Dues & Subscriptions	1,383	2,146	2,350
<b>Sub-Total:</b>	<b>29,835</b>	<b>31,480</b>	<b>36,218</b>

**Maintenance & Repairs**

R & M - Misc.	-	489	525
R & M Buildings	1,382	2,477	2,235
R & M Equipment	11,032	8,994	6,495
<b>Sub-Total:</b>	<b>12,414</b>	<b>11,960</b>	<b>9,255</b>

**Operations**

Food Cost of Sales	54,574	119,592	134,135
Beverage Cost of Sales	84,826	101,916	104,975
Soft Drink & CO2	12,673	14,754	14,740
<b>Sub-Total:</b>	<b>152,073</b>	<b>236,262</b>	<b>253,850</b>

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Miscellaneous				
Cash Over/Short		11	-	-
	Sub-Total:	11	-	-
	<b>Total Expenditures:</b>	<b>372,789</b>	<b>566,900</b>	<b>586,002</b>
	<b>Total Revenues over Expenditures:</b>	<b>(34,646)</b>	<b>(3,146)</b>	<b>(54,942)</b>



## FY24 Adopted Budget

Dept. Sub-Department Category Description	FY22 Actual	FY23 Revised Budget	FY24 Adopted Budget
Revenues			
Food & Beverage			
Special Events			
Charges for Services			
Beverage Sales	183,047	193,568	198,410
Food Sales	97,656	177,466	157,500
Sub-Total:	280,703	371,034	355,910
Other Income			
Merchandise Sales	2,133	7,265	3,800
Miscellaneous Income General	35,913	49,695	45,000
Sub-Total:	38,046	56,960	48,800
<b>Total Revenues:</b>	<b>318,749</b>	<b>427,994</b>	<b>404,710</b>
Expenditures			
Food & Beverage			
Special Events			
Personnel			
F/T Salaries	16,677	35,052	87,014
P/T Wages	52,531	92,130	74,454
Overtime	1,292	1,488	1,562
Payroll Taxes	5,717	9,843	12,472
Sub-Total:	76,217	138,513	175,502
Professional Expenses			
Professional Fees	-	1,347	1,475
Software/IT Support	4,840	-	-
Sub-Total:	4,840	1,347	1,475
Supplies			
Operating Supplies	7,862	7,663	7,700
Cleaning Supplies	79	530	530
Beverage Supplies	91	1,507	1,615
Paper Supplies	1,013	2,079	1,565
Fuel	-	-	100
Sub-Total:	9,045	11,779	11,510

## FY24 Adopted Budget

Dept. Sub-Department Category Description	FY22 Actual	FY23 Revised Budget	FY24 Adopted Budget
Other General & Administrative Expenses			
Employee Recruitment & Testing	342	162	800
Travel and Training	-	316	290
Telephone, Internet, Cable	-	-	-
Utilities/Propane	3,030	3,838	3,485
Utilities/Solid Waste-Gar/Rec	980	1,945	2,130
Equipment Leasing	-	16,381	17,590
Uniform Leasing	-	1,756	1,865
Workers Comp. Insurance	1,395	1,725	2,868
Advertising	1,043	2,582	2,635
Licenses, permits, lien fees	378	1,669	1,705
Dues & Subscriptions	498	3,755	515
Sub-Total:	7,666	34,129	33,883
Maintenance & Repairs			
R & M Buildings	-	413	415
R&M Equipment	5,992	2,139	4,000
Sub-Total:	5,992	2,552	4,415
Operations			
Music & Entertainment	14,144	24,755	22,500
Merchandise Cost of Sales	2,299	5,775	5,775
Food Cost of Sales	55,414	78,085	97,610
Beverage Cost of Sales	64,172	67,749	71,135
Soft Drink & CO2	621	2,944	3,000
Sub-Total:	136,650	179,308	200,020
Miscellaneous			
Cash Over/Short	(5)	-	-
Sub-Total:	(5)	-	-
<b>Total Expenditures:</b>	<b>240,405</b>	<b>367,628</b>	<b>426,805</b>
<b>Total Revenues over Expenditures:</b>	<b>78,344</b>	<b>60,366</b>	<b>(22,095)</b>

## **Golf - Pro Shop**

BBRD Golf Course is comprised of an executive par 60 golf course, a Pro Shop, and a cart barn. The facility functions as the premier amenity of Barefoot Bay Recreation District. The membership of the course is primarily comprised of residents with a small number of non-resident members. Greens fee play (fee for play) supplements membership play throughout the year. Merchandise sales are available to all residents, guests, and non-resident golfers. Lessons and club repair are conducted by PGA professionals who also develop, operate, and oversee tournaments and other special events.

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
Golf - Pro Shop				
Charges for Services				
Golf Memberships		265,876	262,834	292,804
Non Resident Golf User Fee		-	-	-
Fleet Golf Cart Rentals		90,243	84,127	98,193
Private Golf Cart Fees		99,306	97,013	112,648
Handicap Fees		9,276	8,350	9,875
Golf Club Storage		55	-	375
Practice Range		1,830	1,659	2,216
Greens Fees		144,723	136,421	139,288
Golf Rental Equipment		3,411	2,379	3,294
Sub-Total:		614,720	592,783	658,693
Other Income				
State Grant - Recreation		-	-	-
Merchandise Sales		67,377	67,459	67,459
Donations		2,921	-	-
Youth Group Income		-	3,500	3,500
Miscellaneous Income General		1,808	1,574	1,574
Sub-Total:		72,106	72,533	72,533
<b>Total Revenues:</b>		<b>686,826</b>	<b>665,316</b>	<b>731,226</b>
Expenditures				
Golf - Pro Shop				
Personnel Expenses				
F/T Salaries		154,079	152,121	155,537
P/T Wages		66,654	95,690	103,173
Overtime		1,074	1,089	1,143
Special Pay		-	-	-
Payroll Taxes		16,606	19,046	19,879
401 A Benefit		4,561	4,564	4,792
Medical/Dental/Life Insurance		13,508	15,281	15,462
Sub-Total:		256,482	287,791	299,986

## FY24 Adopted Budget

Dept.

Sub-Department

Category

Description

FY22  
Actual

FY23  
Adopted  
Budget

FY24  
Adopted  
Budget

### Professional Expenses

Software/ IT Support	9,995	8,484	8,224
Sub-Total:	9,995	8,484	8,224

### Supplies

Operating Supplies	7,328	14,032	19,550
Sub-Total:	7,328	14,032	19,550

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	1,355	589	600
Travel and Training	45	2,500	2,500
Telephone, Internet, Cable	4,154	5,000	5,313
Utilities/Electricity	21,317	21,735	21,956
Utilities/Water	7,623	9,763	7,549
Utilities/Solid Waste - Gar/Rec.	8,642	7,350	8,048
Equipment Leasing	31,183	30,983	34,031
Workers Comp. Insurance	906	1,042	1,679
Advertising	1,800	4,025	4,025
Employee Clothing Allowance	1,173	695	1,275
Dues and Subscriptions	8,682	9,050	8,780
Sub-Total:	86,880	92,732	95,756

### Maint. & Repairs

Golf Course Maintenance	459,887	484,586	514,734
R & M Buildings	977	7,435	10,000
R & M Grounds	24,267	59,758	55,975
R & M Equipment	44,662	7,985	13,975
Sub-Total:	529,793	559,764	594,684

### Operations

Merchandise Cost of Sales	38,884	47,821	47,821
Sub-Total:	38,884	47,821	47,821

### Miscellaneous

Debt Service Principal	1,794	1,876	483
Debt Service Interest	150	-	4
Sub-Total:	1,944	1,876	487

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Capital Outlay				
Capital Outlay		66,184	-	150,000
Sub-Total:		66,184	-	150,000
	<b>Total Expenditures:</b>	<b>997,490</b>	<b>1,012,500</b>	<b>1,216,508</b>
	<b>Total Revenues over Expenditures:</b>	<b>(310,664)</b>	<b>(347,184)</b>	<b>(485,282)</b>

## **Property Services**

Property Services is responsible for the beautification and continued maintenance of BBRD's facilities, grounds, and recreational areas. The department is comprised of the following sub-departments:

- Buildings maintain the appearance of all BBRD buildings, both structurally and aesthetically.
- Grounds provide landscaping and maintenance services to all recreation areas, as well as the parks, lakes, islands, and medians. Grounds also utilizes funding and equipment from storm water for the maintenance of BBRD canals.
- Custodial provides janitorial services to all buildings and prepares assembly rooms for use by the BOT, committees, clubs, residents, and the public for the various activities that are held in the meeting rooms as scheduled by the BBRD Calendar Coordinator.
- Pools provide the upkeep, safety, and cleanliness of BBRD's 3 pools. Pool technicians are licensed through the National Swimming Pool Foundation. Pool Hosts staff the pools during operating hours to check badges and ensure safety.
- Recreation provides funding for the operations, repair, and maintenance of outdoor recreational amenities. Additionally, the Building A parking lot courtesy golf cart operations and resident sponsored events (i.e., Memorial Day parade, Veterans Day ceremony, Christmas parade, etc.) are funded here.

## FY24 Adopted Budget

Dept.				
	Sub-Department		FY23	FY24
	Category	FY22	Adopted	Adopted
		Actual	Budget	Budget
Revenues				
Property Services (roll-up)				
Charges for Services				
	Recreation Fees	559,781	597,000	478,800
	Badge & Additional SMF	38,544	32,550	151,072
	Sub-Total:	598,325	629,550	629,872
Other Income				
	Donations	1,865	-	-
	Sub-Total:	1,865	-	-
	<b>Total Revenues:</b>	<b>600,190</b>	<b>629,550</b>	<b>629,872</b>
Expenditures				
Property Services (roll-up)				
Personnel Expenses				
	F/T Salaries	476,420	528,994	605,966
	P/T Wages	419,630	488,294	488,683
	Overtime	20,769	12,063	12,661
	Special Pay	14,313	10,177	11,150
	Payroll Taxes	70,999	79,525	85,563
	401 A Benefit	4,630	4,710	4,946
	Medical/Dental/Life Insurance	145,001	192,590	199,535
	Sub-Total:	1,151,762	1,316,353	1,408,504
Professional Expenses				
	Professional Fees	77	6,000	6,000
	Software/ IT Support	17,197	11,465	11,857
	Sub-Total:	17,274	17,465	17,857
Supplies				
	Operating Supplies	21,176	16,866	18,120
	Cleaning Supplies	32,079	25,999	29,500
	Chlorine	22,714	34,323	34,325
	Chemicals	886	3,048	3,800
	Small Tools & Hardware	9,025	10,242	10,400
	Fuel	18,523	23,540	26,685
	Sub-Total:	104,403	114,018	122,830



## FY24 Adopted Budget

Dept.				
	Sub-Department	FY22	FY23	FY24
	Category	Actual	Adopted Budget	Adopted Budget
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	3,880	2,246	2,200
	Travel and Training	1,707	3,738	5,440
	Telephone, Internet, Cable	10,452	10,345	10,992
	Utilities/Electricity	62,447	57,369	64,321
	Utilities/Water	37,037	38,580	38,575
	Utilities/Propane	23,552	38,500	27,567
	Utilities/Solid Waste - Garb/Rec.	21,825	20,062	21,968
	Utilities/Portable Toilets	9,238	4,201	9,588
	Equipment Leasing	16,009	9,705	18,000
	Resident Activities	19,670	21,464	22,000
	Workers Comp. Insurance	15,034	15,475	25,232
	Advertising	-	500	500
	Licenses, Permits, Lien Fees	1,170	2,000	2,070
	Employee Clothing Allowance	2,812	6,177	6,330
	Dues and Subscriptions	272	524	524
	Sub-Total:	225,105	230,886	255,307
Maint. & Repairs				
	R & M - Misc.	17,220	29,353	31,100
	R & M Buildings	59,809	60,185	60,185
	R & M Grounds	99,005	68,572	73,414
	R & M Equipment	61,717	39,708	42,206
	R & M Pools	21,315	19,320	20,000
	Vehicle Maintenance	927	3,095	3,095
	Sub-Total:	259,993	220,233	230,000
Operations				
	Music & Entertainment - Lounge	73,300	65,875	75,970
	Music & Entertainment - 19th Hole	4,500	4,800	9,600
	Music & Entertain. - Special Events	38,161	42,317	42,400
	Sub-Total:	115,961	112,992	127,970

## FY24 Adopted Budget

Dept.				
	Sub-Department		FY23	FY24
	Category	FY22	Adopted	Adopted
		Actual	Budget	Budget
Capital Outlay				
	Capital Outlay	-	-	-
	Sub-Total:	-	-	-
	Total Expenditures:	1,874,498	2,011,947	2,162,468
	Total Revenues over Expenditures:	(1,274,308)	(1,382,397)	(1,532,596)

## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Expenditures				
Property Services				
Buildings				
Personnel Expenses				
	F/T Salaries	278,199	280,410	294,850
	P/T Wages	18,114	16,494	-
	Overtime	13,110	9,563	10,041
	Special Pay	2,275	500	600
	Payroll Taxes	23,011	23,596	23,370
	401 A Benefit	4,630	3,659	3,842
	Medical/Dental/Life Insurance	101,281	116,601	122,992
	Sub-Total:	440,620	450,823	455,695
Professional Expenses				
	Professional Fees	77	-	-
	Software/ IT Support	9,833	9,465	9,857
	Sub-Total:	9,910	9,465	9,857
Supplies				
	Operating Supplies	9,003	5,625	6,500
	Chemicals	717	250	500
	Small Tools & Hardware	8,721	9,702	9,700
	Fuel	14,129	15,123	17,000
	Sub-Total:	32,570	30,700	33,700

## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		181	200	200
Travel and Training		737	2,625	3,625
Telephone, Internet, Cable		4,272	3,892	4,135
Utilities/Electricity		22,597	15,605	23,275
Utilities/Water		6,902	8,225	7,052
Utilities/Solid Waste - Garb/Rec.		10,930	13,335	14,602
Equipment Leasing		151	2,641	2,000
Workers Comp. Insurance		5,652	6,500	10,300
Licenses, Permits, Lien Fees		120	700	770
Employee Clothing Allowance		1,264	1,575	1,575
Dues and Subscriptions		272	524	524
Sub-Total:		53,078	55,822	68,058
Maint. & Repairs				
R & M - Misc.		17,220	29,353	31,100
R & M Buildings		56,819	60,185	60,185
R & M Equipment		11,503	12,981	12,981
Vehicle Maintenance		927	3,095	3,095
Sub-Total:		86,469	105,614	107,361
Capital Outlay				
Capital Outlay		-	-	-
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>622,647</b>	<b>652,424</b>	<b>674,671</b>
<b>Total Revenues over Expenditures:</b>		<b>(622,647)</b>	<b>(652,424)</b>	<b>(674,671)</b>

## FY24 Adopted Budget

Dept.				
	Sub-Department	FY22	FY23	FY24
	Category	Actual	Adopted	Adopted
			Budget	Budget
Revenues				
	Property Services			
	Grounds			
	Other Income			
	Donations	1,088	-	-
	Sub-Total:	1,088	-	-
	<b>Total Revenues:</b>	<b>1,088</b>	<b>-</b>	<b>-</b>
Expenditures				
	Property Services			
	Grounds			
	Personnel Expenses			
	F/T Salaries	74,021	76,589	86,934
	P/T Wages	8,649	23,899	23,462
	Overtime	12	100	100
	Payroll Taxes	6,171	7,695	8,453
	Medical/Dental/Life Insurance	13,521	15,235	15,418
	Sub-Total:	102,374	123,518	134,367
	Professional Expenses			
	Professional Fees	-	6,000	6,000
	Sub-Total:	-	6,000	6,000
	Supplies			
	Operating Supplies	167	501	500
	Chemicals	169	2,798	3,300
	Small Tools & Hardware	7	315	200
	Fuel	4,394	5,197	5,980
	Sub-Total:	4,737	8,811	9,980

## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Other Gen. & Admin. Expenses				
Employee Recruitment & Testing		-	200	200
Utilities/Water		2,673	3,003	2,729
Utilities/Solid Waste - Garb/Rec.		7,390	5,309	5,813
Equipment Leasing		5,559	4,336	6,000
Workers Comp. Insurance		2,281	2,623	4,167
Licenses, Permits, Lien Fees		-	250	250
Employee Clothing Allowance		-	700	700
Sub-Total:		17,903	16,421	19,859
Maint. & Repairs				
R & M Grounds		53,985	24,413	30,000
R & M Equipment		15,279	11,371	13,500
Sub-Total:		69,264	35,784	43,500
<b>Total Expenditures:</b>		<b>194,278</b>	<b>190,534</b>	<b>213,706</b>
<b>Total Revenues over Expenditures:</b>		<b>(194,278)</b>	<b>(190,534)</b>	<b>(213,706)</b>

## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Expenditures				
Property Services				
Custodial				
Personnel Expenses				
	F/T Salaries	42,826	75,956	122,460
	P/T Wages	168,067	157,082	153,138
	Overtime	5,329	1,500	1,575
	Special Pay	1,525	500	500
	Payroll Taxes	16,804	17,868	21,242
	401 A Benefit	-	1,051	1,104
	Medical/Dental/Life Insurance	3,223	30,377	30,377
	Sub-Total:	237,774	284,334	330,396
Professional Expenses				
	Software/ IT Support	2,951	2,000	2,000
	Sub-Total:	2,951	2,000	2,000
Supplies				
	Operating Supplies	1,163	2,125	1,500
	Cleaning Supplies	32,079	25,999	29,500
	Small Tools & Hardware	297	225	500
	Fuel	-	3,220	3,705
	Sub-Total:	33,539	31,569	35,205
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	2,255	1,015	1,000
	Travel and Training	45	-	700
	Telephone, Internet, Cable	1,846	1,855	1,971
	Workers Comp. Insurance	4,877	3,042	4,992
	Employee Clothing Allowance	650	2,002	2,005
	Sub-Total:	9,673	7,914	10,668

## FY24 Adopted Budget

Dept.			FY23	FY24
	Sub-Department	FY22	Adopted	Adopted
	Category	Actual	Budget	Budget
Maint. & Repairs				
	R & M Equipment	1,242	1,435	1,800
	Sub-Total:	1,242	1,435	1,800
	<b>Total Expenditures:</b>	<b>285,179</b>	<b>327,252</b>	<b>380,069</b>
	<b>Total Revenues over Expenditures:</b>	<b>(285,179)</b>	<b>(327,252)</b>	<b>(380,069)</b>



## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Expenditures				
Property Services				
Pools				
Personnel Expenses				
	F/T Salaries	81,374	96,039	101,722
	P/T Wages	208,543	250,779	256,443
	Overtime	2,318	900	945
	Special Pay	10,513	9,177	10,050
	Payroll Taxes	23,048	27,303	28,241
	Medical/Dental/Life Insurance	26,976	30,377	30,748
	Sub-Total:	352,772	414,575	428,149
Professional Expenses				
	Professional Fees	-	-	-
	Software/ IT Support	1,471	-	-
	Sub-Total:	1,471	-	-
Supplies				
	Operating Supplies	8,889	7,618	7,620
	Chlorine	22,714	34,323	34,325
	Sub-Total:	31,603	41,941	41,945
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	1,083	650	600
	Travel and Training	925	1,113	1,115
	Telephone, Internet, Cable	2,579	2,795	2,970
	Utilities/Electricity	25,437	31,680	26,200
	Utilities/Propane	23,552	38,060	27,085
	Utilities/Water	23,237	21,456	24,307
	Workers Comp. Insurance	2,140	3,149	5,171
	Licenses, Permits, Lien Fees	1,050	1,050	1,050
	Employee Clothing Allowance	898	1,900	1,900
	Sub-Total:	80,901	101,853	90,398

## FY24 Adopted Budget

Dept.			FY23	FY24
Sub-Department		FY22	Adopted	Adopted
Category		Actual	Budget	Budget
Maint. & Repairs				
	R & M Equipment	16,222	6,012	6,015
	R & M Pools	21,315	19,320	20,000
	Sub-Total:	37,537	25,332	26,015
	<b>Total Expenditures:</b>	<b>504,284</b>	<b>583,701</b>	<b>586,507</b>
	<b>Total Revenues over Expenditures:</b>	<b>(504,284)</b>	<b>(583,701)</b>	<b>(586,507)</b>

## FY24 Adopted Budget

Dept.				
	Sub-Department		FY23	FY24
	Category	FY22	Adopted	Adopted
		Actual	Budget	Budget
Revenues				
Property Services				
Recreation				
Charges for Services				
	Recreation Fees	559,781	597,000	478,800
	Badge & Additional SMF	38,544	32,550	151,072
	Donations	777	-	-
	Sub-Total:	599,102	629,550	629,872
	<b>Total Revenues:</b>	<b>599,102</b>	<b>629,550</b>	<b>629,872</b>
Expenditures				
Property Services				
Recreation				
Personnel Expenses				
	P/T Wages	16,257	40,040	55,640
	Payroll Taxes	1,965	3,063	4,257
	Sub-Total:	18,222	43,103	59,897
Professional Expenses				
	Professional Fees	-	-	-
	Software/ IT Support	2,942	-	-
	Sub-Total:	2,942	-	-
Supplies				
	Operating Supplies	1,954	997	2,000
	Sub-Total:	1,954	997	2,000

## FY24 Adopted Budget

Dept.				
	Sub-Department	FY22	FY23	FY24
	Category	Actual	Adopted Budget	Adopted Budget
Other Gen. & Admin. Expenses				
	Employee Recruitment & Testing	361	181	200
	Travel and Training	-	-	-
	Telephone, Internet, Cable	1,755	1,803	1,916
	Utilities/Electricity	14,413	10,084	14,846
	Utilities/Propane	-	440	482
	Utilities/Water	4,225	5,896	4,487
	Utilities/Solid Waste - Garb/Rec.	3,505	1,418	1,553
	Utilities/Portable Toilets	9,238	4,201	9,588
	Equipment Leasing	10,299	2,728	10,000
	Resident Activities	19,670	21,464	22,000
	Workers Comp. Insurance	84	161	602
	Advertising	-	500	500
	Employee Clothing Allowance	-	-	150
	Sub-Total:	63,550	48,876	66,324
Maint. & Repairs				
	R & M Buildings	2,990	-	-
	R & M Grounds	45,020	44,159	43,414
	R & M Equipment	17,471	7,909	7,910
	Sub-Total:	65,481	52,068	51,324
Operations				
	Music & Entertainment - Lounge	73,300	65,875	75,970
	Music & Entertain. - 19th Hole	4,500	4,800	9,600
	Music & Entertain. - Special Events	38,161	42,317	42,400
	Sub-Total:	115,961	112,992	127,970
	<b>Total Expenditures:</b>	<b>268,110</b>	<b>258,036</b>	<b>307,515</b>
	<b>Total Revenues over Expenditures:</b>	<b>330,992</b>	<b>371,514</b>	<b>322,357</b>

## **Vehicle Storage**

Vehicle storage and kayak storage is managed by Resident Relations and operated by Customer Service. There are three locations: Barefoot Bay pier for Kayak storage, consisting of 25 spaces; the west lot for RV, boats, and small trailers storage, consisting of 98 spaces; and the Micco lot for RV, boats, and small trailers storage, consisting of 273 spaces. The vacancy rate for kayak storage varies during the year from 0% to 35%, while the storage lots are always at capacity with a waiting list of 10-20 homeowners. The storage lots include security cameras and residents renting a space are issued electronic swipe cards to access these fenced in facilities.

## FY24 Adopted Budget

Dept.				
Sub-Department				
Category				
Description	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget	
Revenues				
Vehicle Storage				
Rents & Royalties				
Vehicle Storage Income	182,961	205,296	244,608	
Kayak Storage Income	2,618	1,548	2,340	
Sub-Total:	185,579	206,844	246,948	
Other Income				
Delinquent Fee Collections	500	146	150	
Sub-Total:	500	146	150	
<b>Total Revenues:</b>	<b>186,079</b>	<b>206,990</b>	<b>247,098</b>	
Expenditures				
Vehicle Storage				
Supplies				
Operating supplies	1,212	184	184	
Sub-Total:	1,212	184	184	
Other Gen. & Admin. Expenses				
Telephone, Internet, Cable	1,285	-	1,300	
Utilities/Electricity	9,021	8,668	9,291	
Utilities/Water	2,139	1,810	2,234	
Access System Service Fee	445	5,974	3,088	
Sub-Total:	12,890	16,452	15,913	
Maint. & Repairs				
R & M Equipment	1,250	1,125	2,500	
Sub-Total:	1,250	1,125	2,500	
Capital Outlay				
Capital Outlay	14,790	-	-	
Sub-Total:	14,790	-	-	
<b>Total Expenditures:</b>	<b>30,142</b>	<b>17,761</b>	<b>18,597</b>	
<b>Total Revenues over Expenditures:</b>	<b>155,937</b>	<b>189,229</b>	<b>228,501</b>	

## **Shopping Center**

The Barefoot Bay Recreation District (BBRD) owns a centrally located 17,655 square feet, 3 building Neighborhood Shopping Center consisting of 12 Units, which it uses to subsidize and supplement amenities offered to residents of the Bay. Two of the buildings were built in the mid to late 1970s, while the other building was built in the early 1990s. BBRD both rents space to retailers and it allows various clubs to occupy space at no charge, thereby often maintaining a fully occupied complex. The retail tenants mainly offer day to day needs to residents including groceries, convenience items, personal services, food services, and golf carts. The clubs, such as the Civic Volunteer Organization, the Brevard County Sheriff's Citizens Observer Patrol, and multiple veterans' groups, generally offer free or low-cost services to the residents of BBRD. The Shopping Center is jointly managed by the Finance Department and the Property Services Department.

## FY24 Adopted Budget

Dept. Sub-Department Category	FY22 Actual	FY23 Adopted Budget	FY24 Adopted Budget
Revenues			
Shopping Center			
Rents & Royalties			
Leasing Income	98,591	106,532	107,342
Common Area Maint Income	17,562	18,951	21,816
Real Estate Taxes Income	12,752	13,882	15,370
Sub-Total:	128,905	139,365	144,528
Other Income			
Delinquent Fee Collections	25	-	-
Sub-Total:	25	-	-
<b>Total Revenues:</b>	<b>128,930</b>	<b>139,365</b>	<b>144,528</b>
Expenditures			
Shopping Center			
Professional Expenses			
Professional Fees	1,277	250	250
Legal Fees	2,414	2,700	2,700
Software/IT Support	938	-	250
Sub-Total:	4,629	2,950	3,200
Other Gen. & Admin. Expenses			
Property taxes	17,056	17,568	17,568
Telephone, Internet, Cable	1,967	2,040	2,168
Utilities/Electricity	2,710	2,104	2,585
Utilities/Water	1,368	2,035	1,410
Utilities/Solid Waste - Garb./Rec.	7,503	5,072	6,500
CVO Utilities	3,782	3,792	4,152
Sub-Total:	34,386	32,611	34,383
Maint. & Repairs			
R & M Buildings	10,169	8,284	10,148
R & M Grounds	-	1,200	-
Sub-Total:	10,169	9,484	10,148



## FY24 Adopted Budget

Dept.				
Sub-Department		FY22	FY23	FY24
Category		Actual	Adopted Budget	Adopted Budget
Capital Outlay				
	Capital Outlay	5,215	-	-
	Sub-Total:	5,215	-	-
	<b>Total Expenditures:</b>	<b>54,399</b>	<b>45,045</b>	<b>47,731</b>
	<b>Total Revenues over Expenditures:</b>	<b>74,531</b>	<b>94,320</b>	<b>96,797</b>

## **Stormwater**

Stormwater is rain that washes off driveways, parking lots, roads, yards, rooftops, and other hard surfaces. Stormwater picks up pollutants, such as nutrients from fertilizers and grass clippings, chemicals, bacteria, sediment, and trash, then washes these things into ditches and storm drains.

The larger portion of Stormwater is managed by BBRD's Property Services Department. Barefoot Bay Stormwater systems are comprised of multiple small lakes on BBRD general grounds and Golf course with interconnecting waterways moving excess storm runoff to the Brevard County waterways.

BBRD Golf course consists of six interconnected bodies of water and BBRD general grounds consists of three large bodies of water, the largest of which is located at 625 Barefoot Blvd. The second largest is located at the end of East Drive with the smallest being located at the end of Tequesta Drive. The canals run along the entirety of BBRD, starting on Barefoot Boulevard continuing down Waterway Drive and around Barefoot Circle, where it then all flows into Brevard County managed waterways at the end of Dottie Lane.

Barefoot Bay Recreation District's stormwater system is a hybrid system in that Brevard County maintains the piped drainage and parameter canals, while BBRD maintains the interior surface drainage, the piped drainage back of Tamarind Circle, and Pocatella Drive. The three weirs in BBRD (Building A lake, and two by the garden club area) are the responsibility of BBRD. The pipe under Dottie Lane belongs to Brevard County.

Funds are annually allocated to repair and maintain the surface and piped drainage of Barefoot Bay's canals and lakes. BBRD contracts a waterway management company to maintain the health of the canals by treating the weeds and testing the overall health of the water. Additional funds are used to keep the canal banks clean (mowing and tree removal) as well as reconstruction of failing banks. Some funds are also allocated to repair and maintain the bobcat and boom mower purchased for stormwater maintenance, as well as the fuel needed to operate.

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Expenditures				
Stormwater				
Professional Expenses				
Professional Fees		-	525	-
Sub-Total:		-	525	-
Supplies				
Fuel		300	450	500
Sub-Total:		300	450	500
Other Gen. & Admin. Expenses				
Equipment Leasing		-	750	850
Sub-Total:		-	750	850
Maint. & Repairs				
R & M Grounds		16,130	20,600	21,220
R & M Equipment		-	300	350
Sub-Total:		16,130	20,900	21,570
Miscellaneous				
Debt Service Principal		-	-	-
Debt Service Interest		-	-	-
Sub-Total:		-	-	-
<b>Total Expenditures:</b>		<b>16,430</b>	<b>22,625</b>	<b>22,920</b>
<b>Total Revenues over Expenditures:</b>		<b>(16,430)</b>	<b>(22,625)</b>	<b>(22,920)</b>

## **R&M/Capital Projects**

The R&M/Capital Department is used for transparency purposes to list where most “projects” are budgeted and expensed. Occasionally, a significant R&M/capital project will be budgeted and expensed in a different department. Additionally, routine R&M projects (i.e., computer replacements, equipment repairs, etc.) are expensed within the respective departments’ R&M line-items. A brief description of each of this department’s current fiscal year projects, as well as planned future projects, may be found in the Five-Year Capital Improvement and Project Plan within this budget document. This department also accounts for the revenue from the sale of various fixed assets.

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Revenues				
R&M/Capital Projects				
Other Income				
Sale of Fixed Assets		88,400	-	-
Insurance Proceeds		20,500	-	-
Sub-Total:		108,900	-	-
<b>Total Revenues:</b>		<b>108,900</b>	-	-
Expenditures				
R&M/Capital Projects				
Professional Expenses				
Professional Fees		1,900	-	-
Sub-Total:		1,900	-	-
Contingency				
Contingency		-	100,000	120,000
Reserves		-	400,410	14,946
Sub-Total:		-	500,410	134,946
Capital Outlay				
Neighborhood Revitalize Program		47,612	-	-
Replace Damaged Concrete				
Sidewalks/Assembly Areas		60,606	-	-
Comm. Center Electrical Repairs		14,672	-	-
Beach projects, Ph. 3 (Restrooms)		32,910	-	-
Bldg. A Renovations		65,737	-	-
Shopping Center Roof				
Replacement		6,800	-	-
Golf Course Cart Barn Repairs		11,630	-	-
Bldg. A Awning over "Terrace"				
Opposite Lounge		3,833	-	-
Bldg. D/E Restroom Upgrades		4,413	-	-
Restroom Trailer by Pickle				
Ball/Tennis Courts		31,965	-	-
ADA Pool Lifts (3)		24,839	-	-
Lounge Outside Bar		6,970	-	-

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Replace Sidewalks at D&E / 19th Hole		10,875	-	-
Shopping Center Electrical Infrastructure Upgrades		128,820	-	-
Bldg. A Interior Doors Replacement		2,392	-	-
VGC Building HVAC Condensing Unit Replacement		5,350	-	-
Shopping Ctr. (935) HVAC Ground Condensing Unit Replacement		4,755	-	-
Shopping Ctr. (937 [CVO]) HVAC Roof Condensing Unit Replacement		7,560	-	-
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement		6,325	-	-
New Food & Beverage Point of Sales (POS) System		11,302	-	-
Exterior Doors and Windows Replacement		67,510	-	-
Water and Sewer Office HVAC Condensing Unit Replacement		5,350	-	-
Replacement HD Utility Cart (2008) used by Softball Association		1,533	-	-
Kitchen Trailer (replaces Pool #1 grill area)		70,887	-	-
19th Hole Kitchen renovation and walk in cooler/freezer: New Hood and Stove		315,609	-	-
FY22 Golf Course Lake bank Restoration		237,277	-	-
Tennis Court Resurfacing		61,423	-	-
Bldg. A Retaining Wall Repairs		156,640	-	-
Replacement Backhoe (used)		-	40,100	-
Shopping Ctr. (937) Exterior Windows Replacement		-	30,000	-
Portable 20kw Emergency Backup Generator		-	25,000	-

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Golf Course Maintenance Facility				
(Green Building) Repairs	-	16,600	-	
Upgrade Golf Cart Parking Area				
(Lounge) to Crushed Concrete	-	13,400	-	
Pool #2 Tech Closet Electrical				
Panel Replacement	-	10,120	-	
Replacement P.S. Utility Cart				
(2016)	-	10,000	-	
Replacement Courtesy Golf Cart				
(2016)	-	10,000	-	
Pro Shop Cart Barn Electrical Panel				
Replacement	-	6,800	-	
19th Hole Ceiling Air Handling Unit				
Replacement	-	2,530	-	
Softball Field Shed Replacement			7,000	-
Golf Course Enhancements and				
Renovations (FRDAP) - Budget in				
Golf Dept.				-
Replacement shed and canopy -				
pickle ball/tennis courts				59,500
Softball Field tall outfield fence				
extension and grandstands canopy				
(FRDAP)				50,000
Lightning Detector Warning				
System				37,000
Building A parking lot seal coat				35,000
Veterans' Gathering Center/Water				
and Sewer Office roof replacement				
(w/ metal)				31,900
Building A, C, and Lounge Camera				
System				23,700
Administration Building interior				
repairs - floor and leaks				20,000
Building A Bar Rebuild				20,000
Lounge & 19th Hole Replacement				
Stools, Chairs, and Tables				15,750

## FY24 Adopted Budget

Dept.				
Sub-Department			FY23	FY24
Category		FY22	Adopted	Adopted
Description		Actual	Budget	Budget
Golf Pro Shop and 19th Hole Camera System				13,300
Building D/E parking lot repair & seal coat				12,200
Building A Chair Replacement				12,000
Replacement canopies on west side of lounge				11,130
Replacement Property Services utility cart (2018)				10,200
Replacement Property Service utility cart (2018)				10,200
Replacement damaged concrete				10,000
Golf Course Pond Fountains				9,000
Lounge Bar Renovation and New Large Ice Machine				8,000
19th Hole ground HVAC condensing unit replacement				5,720
Lakeside Stage Electrical Improvements				5,000
Building D/E New Portable Bar				4,000
Wrapping 19th Hole Cooler				3,300
Sub-Total:		1,405,595	171,550	406,900
<b>Total Expenditures:</b>		<b>1,407,495</b>	<b>671,960</b>	<b>541,846</b>
<b>Total Revenues over Expenditures:</b>		<b>(1,298,595)</b>	<b>(671,960)</b>	<b>(541,846)</b>