

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Administration						
Assessments						
District Assessment Fee	3,511,560	3,516,480	3,514,320	3,512,880	87,822	3,600,702
Sub-Total:	3,511,560	3,516,480	3,514,320	3,512,880	87,822	3,600,702
Interest						
Interest Income	12,155	3,500	6,500	6,500	-	6,500
Sub-Total:	12,155	3,500	6,500	6,500	-	6,500
Other Income						
NSF Fees	320	-	120	-	-	-
Sales Tax Discounts	360	360	360	360	-	360
Delinquent Fee Collections	6,550	5,760	5,340	5,040	-	5,040
Lien Fee Reimbursement	1,395	2,000	2,610	2,250	-	2,250
Legal Fee Recovery	6,046	2,300	2,180	2,079	-	2,079
Postage Revenue	179	300	309	266	-	266
Insurance Proceeds	16,429	3,000	5,000	5,000	-	5,000
Proceeds Sales of Fixed Assets	300	-	5,200	2,850	-	2,850
Donations from Private Sources	178	-	-	-	-	-
Miscellaneous Income General	36,995	5,385	14,550	1,750	-	1,750
Sub-Total:	68,752	19,105	35,669	19,595	-	19,595
Total Revenues:	3,592,467	3,539,085	3,556,489	3,538,975	87,822	3,626,797
Expenditures						
Administration						
Personnel Expenses						
F/T Salaries	169,011	226,175	229,965	236,351	-	236,351
P/T Wages	35,385	18,923	18,025	17,985	6,240	24,225
Overtime	-	80	401	535	-	535
Special Pay	2,800	1,250	750	750	-	750
Payroll Taxes	16,963	19,479	22,423	23,006	562	23,568
401 A Benefit	4,016	4,017	4,893	6,240	-	6,240
Medical/Dental/Life Insurance	29,714	41,650	36,718	47,530	-	47,530
Sub-Total:	257,890	311,574	313,175	332,397	6,802	339,199
Professional Expenses						
Payroll Fees	12,820	14,308	16,600	17,145	-	17,145
Professional Fees	50,265	70,329	56,162	27,682	959	28,641
Legal Fees	134,322	128,000	190,000	131,000	-	131,000
Management Fees	146,753	172,632	153,000	157,500	-	157,500
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees	24,500	32,500	31,000	31,000	-	31,000
Software Renewal/Support Fees	4,646	5,304	9,159	9,566	-	9,566
Sub-Total:	378,306	428,073	460,921	378,893	959	379,852

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Supplies						
Operating Supplies	15,756	11,440	11,280	11,588	400	11,988
Fuel	32	390	-	-	-	-
Sub-Total:	15,787	11,830	11,280	11,588	400	11,988
Other Gen. & Admin. Expenses						
Collection Fees	64,755	66,000	68,946	71,243	-	71,243
Collection Discounts	109,351	114,000	113,600	117,900	-	117,900
Property Taxes	14,142	15,200	15,712	17,900	-	17,900
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	4,887	22,561	5,502	58,718	-	58,718
Employee Recruitment & Testing	101	100	262	120	200	320
Lien & Recording Fees	2,349	3,550	2,560	2,760	-	2,760
Travel and Training	3,554	8,470	6,075	7,440	2,690	10,130
Telephone, Internet, Cable	4,165	5,025	4,978	5,673	-	5,673
Postage	4,479	9,450	8,645	4,945	-	4,945
Utilities/Electricity	3,989	4,680	3,840	4,080	-	4,080
Equipment Leasing	6,278	6,800	6,280	5,325	-	5,325
Insurance	142,296	140,754	140,754	151,000	-	151,000
Workers Comp. Insurance	6,845	2,614	2,211	2,666	23	2,689
Printing	2,503	5,130	8,779	2,795	-	2,795
Advertising	1,832	4,140	3,750	3,759	-	3,759
Bank Charges	20,124	28,800	31,750	31,200	-	31,200
Bad Debt	799	-	-	-	-	-
Dues and Subscriptions	936	4,864	1,064	1,064	-	1,064
Election Expenses	8,150	2,300	2,400	10,000	-	10,000
Sub-Total:	402,535	445,438	428,108	499,588	2,913	502,501
Maintenance & Repairs						
R & M - Misc.	-	200	180	180	-	180
R & M Buildings	1,867	2,500	2,115	2,220	-	2,220
R & M Equipment	79	11,650	7,700	3,075	-	3,075
Sub-Total:	1,946	14,350	9,995	5,475	-	5,475
Contingency						
Contingency	-	40,055	-	29,012	-	29,012
Sub-Total:	-	40,055	-	29,012	-	29,012
Miscellaneous						
Cash Over/Short	1	-	-	-	-	-
Miscellaneous Expenditures	100	-	-	-	-	-
Sub-Total:	101	-	-	-	-	-
Capital Outlay						
Capital Outlay	10,936	-	-	-	-	-
Sub-Total:	10,936	-	-	-	-	-

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Transfers						
Transfer to Debt Service Fund	570,000	430,000	430,000	-	-	-
Sub-Total:	570,000	430,000	430,000	-	-	-
Total Expenditures:	1,637,501	1,681,320	1,653,479	1,256,953	11,074	1,268,027
Total Revenues over Expenditures:	1,954,966	1,857,765	1,903,010	2,282,022	76,748	2,358,770

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	16,429	3,000	5,000	5,000	-	5,000
FY17 Year-end Est.: Insurance incentive up to \$5,000						
FY18 Base Budget: TIPS program Insurance Reimbursement						
Misc. Income General	536	385	550	750	-	750
FY17 Year-end Est.: Printing services for HOA						
FY18 Base Budget: Increase in printing services						
Sub-Total:	16,965	3,385	5,550	5,750	-	5,750
Total Revenues:	16,965	3,385	5,550	5,750	-	5,750
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	40,131	48,372	50,144	52,312	-	52,312
FY17 Year-end Est.: 1.00 FTE District Clerk \$50,144						
FY18 Base Budget: 1.00 FTE District Clerk \$52,312						
P/T Wages	16,790	18,458	18,025	17,985	6,240	24,225
FY17 Year-end Est.: 0.85 FTE Receptionist \$18,025						
FY18 Base Budget: 0.85 FTE Receptionist \$17,985 (cost lower due to turnover)						
FY18 Decision Point: 0.23 FTE Summer Intern (Records Retention)						
Overtime	-	80	40	40	-	40
Payroll Taxes	4,752	5,211	6,139	6,330	562	6,892
FY18 Base Budget: 9% payroll taxes						
FY18 Decision Point: 0.23 FTE Summer Intern (Records Retention) 9% payroll taxes						
401 A Benefit	1,196	1,196	1,504	1,570	-	1,570
FY18 Base Budget: One employee						
Medical/Dental/Life Insurance	7,466	8,330	8,329	9,506	-	9,506
FY17 Year-end Est.: 1 medical @ \$7,960; 1 dental @ \$322; 1 life insurance @ \$47						
FY18 Base Budget: 1 medical @ \$9,154; 1 dental @ \$309; 1 life insurance @ \$43						
Sub-Total:	70,336	81,647	84,181	87,743	6,802	94,545
Professional Expenses						
Professional Fees	46,815	56,329	53,862	16,682	959	17,641
FY17 Year-end Est.: IT Maintenance: Pro Shop \$1,679 + Cloud Server \$3,312 + Google Apps \$2,520 + Sage Cloud Server \$5,999 Trend Antivirus \$350 + Misc. \$2,000 and off duty deputy program \$36,000						
FY18 Base Budget: IT Maintenance: Cloud Server \$3,312 + Google Apps \$2,520 + Sage Cloud Server \$6,000 Trend Antivirus \$350 + Misc. \$4,500 (off duty deputy program \$36,000 transferred to Resident Relations: Community Watch)						

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Sub-Department

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FY 18 Decision Point: Monthly Microsoft Office 365 Annual Rate for 8 senior staff

Legal Fees	134,322	128,000	190,000	131,000	-	131,000
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FY17 Year-end Est.: Based on YTD average and special legal fees (i.e. \$70,000 for Guinther lawsuit)

FY18 Base Budget: Based on average YTD

Management Fees	146,753	172,632	153,000	157,500	-	157,500
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FY17 Year-end Est.: Based on SDS Contract Year 3

FY18 Base Budget: SDS contract to be renewed starting FY18. Previously approved Management Analyst position not included due to Replacement Building F project being shifted to FY19 by BOT.

Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
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FY18 Base Budget: Based on SDS Contract

Software Renewal/Support Fees	-	-	3,945	3,999	-	3,999
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FY18 Base Budget: Clerkbases retrieval system

Sub-Total:	332,890	361,961	405,807	314,181	959	315,140
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Supplies

Operating Supplies	8,642	5,500	5,390	5,600	400	6,000
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FY18 Base Budget: Office Supplies, paper, etc.

FY18 Decision Point: Boxes, labels, etc. for 0.23 FTE Summer Intern (Records Retention)

Fuel	32	190	-	-	-	-
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FY18 Base Budget: Fuel for District vehicle mail run/bank run. Due to minuscule nature of costs, future expense will be absorbed by Property Services Department.

Sub-Total:	8,673	5,690	5,390	5,600	400	6,000
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Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	-	142	-	200	200
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FY18 Decision Point: 0.23 FTE Summer Intern (Records Retention)

Lien & Recording Fees	1,259	2,050	1,300	1,310	-	1,310
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FY18 Base Budget: County recording for resolutions and other District documents

Travel and Training	1,925	3,220	1,424	1,790	2,690	4,480
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FY17 Year-end Est.: Florida Association of Clerks Conference \$784, Space Coast League of Cities \$490, FL Institute of Gov. \$150

FY18 Base Budget: Florida Association of Clerks Conference \$800, Space Coast League of Cities \$840, FL Institute of Gov. \$150

FY18 Decision Point: Florida Association of Special District Annual Conference (for 2 trustees)

Telephone, Internet, Cable	757	825	1,450	1,965	-	1,965
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FY18 Base Budget: Increased cost for cable service to Bldg. F for breaking news/hurricane prep awareness.

Postage	1,432	6,200	5,450	1,550	-	1,550
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FY17 Year-end Est.: Regular Mail \$50, Budget Mail out \$1,400 and DOR Ballot \$4,000

FY18 Base Budget: Regular Mail \$100, Budget Mail out \$1,450

Equipment Leasing	3,158	3,500	3,160	3,465	-	3,465
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FY18 Base Budget: Copier lease and annual property tax payment

Insurance	142,296	140,754	140,754	151,000	-	151,000
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FY18 Base Budget: BBRD's general insurance premiums (assume 7% increase)

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Workers Comp. Insurance	6,349	2,053	1,654	2,003	23	2,026
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FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments.

FY18 Decision Point: 0.23 FTE Summer Intern (Records Retention)

Printing	1,134	3,450	7,300	1,300	-	1,300
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FY17 Year-end Est.: Budget printing costs and DOR ballot mail out printing costs (\$3,800)

FY18 Base Budget: Ballot/Budget printing costs and misc.

Advertising	498	2,650	2,300	2,350	-	2,350
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FY17 Year-end Est.: Regular advertising and referendum

FY18 Base Budget: Regular advertising and anticipated referendum

Dues and Subscriptions	722	4,650	850	850	-	850
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FY18 Base Budget: Special District Fee \$175, FL. Association of City Clerks \$75, Mailchimp (bulk email) \$600

Election Expenses	8,150	2,300	2,400	10,000	-	10,000
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FY17 Year-end Est.: Federal year election trend

FY18 Base Budget: Non-federal year election trend with charter amendment vote

Sub-Total:	167,680	171,652	168,184	177,583	2,913	180,496
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Maintenance & Repairs

R & M Equipment	-	9,350	5,500	975	-	975
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FY17 Year-end Est.: Replacement laptops for 5 trustees, Community Manager and District Clerk and misc.

FY18 Base Budget: Replacement of equipment as needed

Sub-Total:	-	9,350	5,500	975	-	975
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Miscellaneous

Cash Over/Short	100	-	-	-	-	-
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Sub-Total:	100	-	-	-	-	-
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Capital Outlay

Capital Outlay	10,936	-	-	-	-	-
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Sub-Total:	10,936	-	-	-	-	-
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Total Expenditures:	590,615	630,300	669,062	586,082	11,074	597,156
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Total Revenues over Expenditures:	(573,650)	(626,915)	(663,512)	(580,332)	(11,074)	(591,406)
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FY18 Budget

Dept.						
Sub-Department			FY 17	FY 17	FY 18	FY 18
Category		FY 16	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY 18
						Approved
						Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee		3,511,560	3,516,480	3,514,320	3,512,880	87,822
FY17 Year-end Est.: Based on 4,881 lots at \$60.00 per month						
FY18 Base Budget: Based on 4,879 lots at \$60.00 per month						
FY18 Decision Point: Based on 4,879 lots at \$1.50 per month increase as set by BOT during 3rd budget workshop						
Sub-Total:		3,511,560	3,516,480	3,514,320	3,512,880	87,822
						3,600,702
Interest						
Interest Income		12,155	3,500	6,500	6,500	-
FY18 Base Budget: Interest income earned from District's bank accounts						
Sub-Total:		12,155	3,500	6,500	6,500	-
						6,500
Other Income						
NSF Fees		320	-	120	-	-
Sales Tax Discounts		360	360	360	360	-
FY18 Base Budget: Discounts given for utilizing online filing service						
Delinquent Fee Collections		6,550	5,760	5,340	5,040	-
FY18 Base Budget: Monthly \$10 late fees charged to past due accounts for outstanding assessment						
Lien Fee Reimbursement		1,395	2,000	2,610	2,250	-
FY18 Base Budget: Lien recording fees charged to accounts for filing new or amended liens						
Legal Fee Recovery		6,046	2,300	2,180	2,079	-
FY18 Base Budget: Legal fees collected from past due accounts						
Postage Revenue		179	300	309	266	-
FY18 Base Budget: Postage fees charged to accounts for filing new or amended liens						
Proceeds Sales of Fixed Assets		300	-	5,200	2,850	-
FY17 Year-end Est.: Auction Sales of Assets replaced in FY17. Dump Truck, Lawnmower and misc.						
FY18 Base Budget: Auction Sales of Assets replaced in FY18. 2002 Truck, 2008 HD Utility Cart, 3 Golf Carts, and a Lawnmower						
Donations		178	-	-	-	-
Miscellaneous Income General		36,459	5,000	14,000	1,000	-
FY17 Year-end Est.: Estimated net proceeds price for 635 Hyacinth Cir (\$13,000) plus misc.						
Sub-Total:		51,787	15,720	30,119	13,845	-
						13,845
		3,575,502	3,535,700	3,550,939	3,533,225	87,822
						3,621,047

FY18 Budget

Dept.	Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
	Category	FY 16	Revised	Est.	Base	Decision	Approved
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures							
Administration							
Finance							
Personnel Expenses							
	F/T Salaries	128,880	177,803	179,821	184,039	-	184,039
FY17 Year-end Est.: 1.0 FTE Finance Manager \$64,598; 1.0 FTE Lead Accountant \$48,375; 1.0 FTE Accounting Associate II \$33,942; 1.0 FTE Accounting Associate I \$32,906							
FY18 Base Budget: 1.0 FTE Finance Manager \$65,770; 1.0 FTE Lead Accountant \$51,043; 1.0 FTE Accounting Associate II \$34,320; 1.0 FTE Accounting Associate I \$32,906							
	P/T Wages	18,595	465	-	-	-	-
	Overtime	-	-	361	495	-	495
FY18 Base Budget: Estimated 20 hours overtime							
	Special Pay	2,800	1,250	750	750	-	750
FY18 Base Budget: 6 weeks Acting Finance Manager special pay (2 weeks for conference and 4 weeks for vacation or sick)							
	Payroll Taxes	12,211	14,268	16,284	16,676	-	16,676
FY18 Base Budget: 9% payroll taxes							
	401 A Benefit	2,820	2,821	3,389	4,670	-	4,670
FY17 Year-end Est.: 2 Employees							
FY18 Base Budget: 3 Employees							
	Medical/Dental/Life Insurance	22,248	33,320	28,389	38,024	-	38,024
FY17 Year-end Est.: 3.42 medical \$7,960/person = \$27,223, 3.42 dental \$300/person = \$1026 and 3.42 life insurance \$41/person = \$140 (5 months medical, dental and life insurance for Accounting Associate II position)							
FY18 Base Budget: 4 medical \$9,154/person = \$36,616; 4 dental \$309/person = \$1,236; 4 life insurance 172 (estimated 15% increase in medical, 3% increase in dental and 5% increase in life insurance)							
	Sub-Total:	187,554	229,927	228,994	244,654	-	244,654
Professional Expenses							
	Payroll Fees	12,820	14,308	16,600	17,145	-	17,145
FY17 Year-end Est.: \$525 per payroll (increase in # of employees) plus \$1,950 year end processing fees (1099s and W2s) plus \$1,000 maintenance fees for Paychex							
FY18 Base Budget: \$535 per payroll (increase in # of employees) plus \$2,235 year end processing fees (1099s and W2s) plus \$1,000 maintenance fees for Paychex							
	Professional Fees	3,450	14,000	2,300	11,000	-	11,000
FY17 Year-end Est.: \$2,300 for Milestone							
FY18 Base Budget: \$5,000 for Milestone (Initial CAFR assistance) plus \$5,000 for engineering (not associated with a specific project) and \$1,000 for GFOA							
	Accounting & Auditing Fees	24,500	32,500	31,000	31,000	-	31,000
FY17 Year-end Est.: \$21,000 for audit plus \$7,000 for OPEB plus \$3,000 for GASB 53							
FY18 Base Budget: \$23,000 for audit (including initial CAFR fee) plus \$8,000 for OPEB							
	Software Renewal/Support Fees	4,646	5,304	5,214	5,567	-	5,567
FY18 Base Budget: Estimated increase in SAGE support fees							
	Sub-Total:	45,416	66,112	55,114	64,712	-	64,712
Supplies							
	Operating Supplies	7,114	5,940	5,890	5,988	-	5,988
FY18 Base Budget: Office supplies for daily operations							

FY18 Budget

Dept.

Sub-Department

Category

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Fuel	-	200	-	-	-	-
FY18 Base Budget: Fuel for District vehicle mail run/bank run. Due to minuscule nature of costs, future expense will be absorbed by Property Services Department.						
Sub-Total:	7,114	6,140	5,890	5,988	-	5,988

Other Gen. & Admin. Expenses

Collection Fees	64,755	66,000	68,946	71,243	-	71,243
FY17 Year-end Est.: Paid to Brevard County for collection of assessment						
FY18 Base Budget: Estimated anticipated increase						
Collection Discounts	109,351	114,000	113,600	117,900	-	117,900
FY17 Year-end Est.: Discounts to residents when property taxes are paid early						
FY18 Base Budget: Estimated anticipated increase						
Property Taxes	14,142	15,200	15,712	17,900	-	17,900
FY17 Year-end Est.: For property owned by the District						
FY18 Base Budget: Estimated anticipated increase						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY18 Base Budget: Administrative fee for retirement plan						
Employee Incentive	4,887	22,561	5,502	58,718	-	58,718
FY17 Year-end Est.: \$563 for employees flu shots plus \$3,390 for employees gift cards plus \$1,549 for employees Christmas party						
FY18 Base Budget: \$52,558 for salaries increase (1.5% COLA and max of 2.5% merit increase effective 01Jan17 to align BBRD increases with timing of state minimum age increases. A combined 4% increase over 9 months equals a 3% increase over 12 months.) plus \$765 for employees flu shots plus \$3,600 for employees gift cards (120 employees and volunteers) plus \$1,795 for employees Christmas party.						
Employee Recruitment & Testing	101	100	120	120	-	120
FY17 Year-end Est.: For Accounting Associate II position						
Lien & Recording Fees	1,090	1,500	1,260	1,450	-	1,450
FY18 Base Budget: Fees paid to have liens and satisfactions recorded in Brevard County public record						
Travel and Training	1,629	5,250	4,651	5,650	-	5,650
FY17 Year-end Est.: \$1,301 for Fall 2016 School of Governmental Finance plus \$1,850 for Spring 2017 FGFOA Annual Conference plus \$750 for Lead Accountant continuing education plus \$750 for Finance staff						
FY18 Base Budget: \$2,150 for Fall 2017 School of Governmental Finance (will be held at Jacksonville) plus \$1,750 for Spring 2018 FGFOA Annual Conference plus \$1,250 for Lead Accountant continuing education plus \$500 for Finance staff						
Telephone, Internet, Cable	3,408	4,200	3,528	3,708	-	3,708
FY18 Base Budget: Telephone charges plus internet						
Postage	3,047	3,250	3,195	3,395	-	3,395
FY17 Year-end Est.: Mailing checks and letters plus other correspondence to residents						
FY18 Base Budget: Estimated anticipated increase in AP						
Utilities/Electricity	3,989	4,680	3,840	4,080	-	4,080
FY18 Base Budget: For Building F						
Equipment Leasing	3,120	3,300	3,120	1,860	-	1,860
FY18 Base Budget: Postage machine leasing only						
Workers Comp. Insurance	496	561	557	663	-	663
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Printing	1,369	1,680	1,479	1,495	-	1,495
FY18 Base Budget: Checks, Letterhead, and Envelopes						

FY18 Budget

Dept.

Sub-Department

Category

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Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Advertising	1,334	1,490	1,450	1,409	-	1,409
FY17 Year-end Est.: Notice of Audited Statement of Revenues and Expenditures and Notice of RFP Banking Services						
FY18 Base Budget: Notice of Audited Statement of Revenues and Expenditures						
Bank Charges	20,124	28,800	31,750	31,200	-	31,200
FY17 Year-end Est.: Increase in credit cards usage and increase in bank fees						
FY18 Base Budget: Increase in credit cards usage						
Bad Debt	799	-	-	-	-	-
Dues and Subscriptions	214	214	214	214	-	214
FY18 Base Budget: \$70 for FGFOA membership (Finance Manager & Lead Accountant); \$45 for Sam's; \$99 for Amazon Prime Membership						
Sub-Total:	234,855	273,786	259,924	322,005	-	322,005

Maintenance & Repairs

R & M - Misc.	-	200	180	180	-	180
R & M Buildings	1,867	2,500	2,115	2,220	-	2,220
FY18 Base Budget: Fire alarm, pest control, and annual inspection						
R & M Equipment	79	2,300	2,200	2,100	-	2,100
FY18 Base Budget: Repairs and replacement of computers and office equipment						
Sub-Total:	1,946	5,000	4,495	4,500	-	4,500

Contingency

Contingency	-	40,055	-	29,012	-	29,012
FY18 Base Budget: \$19,012 for cost of two full-time employees electing to use employee benefits (currently, approximately 1/3 of full-time employees do not elect to use benefits plus \$10,000 for unanticipated items)						
Sub-Total:	-	40,055	-	29,012	-	29,012

Miscellaneous

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

Capital Outlay

Capital Outlay	-	-	-	-	-	-
Sub-Total:	-	-	-	-	-	-

Transfers

Transfer to Debt Service Fund	570,000	430,000	430,000	-	-	-
FY17 Year-end Est.: Final debt service payment made in FY17						
Sub-Total:	570,000	430,000	430,000	-	-	-

Total Expenditures: 1,046,886 1,051,020 984,417 670,871 - 670,871

Total Revenues over Expenditures: 2,528,616 2,484,680 2,566,522 2,862,354 87,822 2,950,176

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Revenues

Resident Relations (rollup)

Charges for Services

Guest Passes	59,139	74,000	68,200	68,200	-	68,200
Building Rental	5,886	4,609	6,000	6,000	-	6,000
DOR Enforcement Fees	19,414	8,000	14,800	9,300	-	9,300
Sub-Total:	84,439	86,609	89,000	83,500	-	83,500

Other Income

Miscellaneous Income General	6,764	3,350	5,019	3,600	-	3,600
Sub-Total:	6,764	3,350	5,019	3,600	-	3,600

Total Revenues: 91,203 89,959 94,019 87,100 - 87,100

Expenditures

Resident Relations (rollup)

Personnel Expenses

F/T Salaries	150,645	141,969	135,080	145,765	-	145,765
P/T Wages	73,006	113,034	92,750	115,148	-	115,148
Overtime	127	300	275	300	-	300
Special Pay	-	-	1,800	2,700	-	2,700
Payroll Taxes	18,823	21,015	21,389	23,509	-	23,509
401 A Benefit	3,758	3,937	4,051	4,372	-	4,372
Medical/Dental/Life Ins.	15,623	17,400	18,460	19,406	-	19,406
Sub-Total:	261,982	297,655	273,805	311,200	-	311,200

Professional Expenses

Professional Fees	-	-	-	36,000	-	36,000
Legal Fees	-	6,000	14,870	17,505	-	17,505
HR Consulting Fees	3,088	-	4,913	-	-	-
Software Renewal/Support Fees	9,760	11,300	11,050	11,155	-	11,155
Sub-Total:	12,848	17,300	30,833	64,660	-	64,660

Supplies

Operating Supplies	7,287	14,142	10,150	8,570	-	8,570
Fuel	6,570	10,350	8,880	9,550	(4,000)	5,550
Sub-Total:	13,857	24,492	19,030	18,120	(4,000)	14,120

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	399	725	625	600	-	600
Travel and Training	3,956	3,870	3,300	4,340	-	4,340
Telephone, Internet, Cable	2,343	3,100	3,239	3,420	-	3,420
Postage	4,403	3,320	4,200	3,900	-	3,900
Utilities/Electricity	1,297	1,380	1,249	1,480	-	1,480
Utilities/Water	599	620	616	665	-	665
Equipment Leasing	4,304	4,965	4,582	4,626	-	4,626
Workers Comp. Insurance	911	1,193	1,134	1,261	-	1,261
Printing	905	600	975	910	-	910
Advertising	-	165	-	-	-	-
Employee Clothing Allowance	-	485	445	485	-	485
DOR Enforcement Expenses	3,429	2,100	1,875	2,300	-	2,300
Dues and Subscriptions	105	-	140	140	-	140
Sub-Total:	22,651	22,523	22,380	24,127	-	24,127
Maint. & Repairs						
R & M Buildings	606	1,000	873	1,025	-	1,025
R & M Equipment	-	3,090	2,575	1,325	-	1,325
Vehicle Maintenance	-	-	645	800	-	800
Sub-Total:	606	4,090	4,093	3,150	-	3,150
Miscellaneous						
Miscellaneous Expenditures	-	1,200	500	600	-	600
Cash Over/Short	20	-	12	-	-	-
Sub-Total:	20	1,200	512	600	-	600
Total Expenditures:	311,964	367,260	350,653	421,857	(4,000)	417,857
Total Revenues over Expenditures:	(220,760)	(277,301)	(256,634)	(334,757)	4,000	(330,757)

FY18 Budget

Dept.	Sub-Department	FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	59,139	74,000	68,200	68,200	-	68,200
FY17 Year-end Est.: Prices changed mid-FY16 by BOT from \$1-3 to \$3-7. Current prices \$3-5 depending upon length and event						
FY18 Base Budget: No anticipated changes to revenue stream						
Building Rental	5,886	4,609	6,000	6,000	-	6,000
Sub-Total:	65,025	78,609	74,200	74,200	-	74,200
Other Income						
Miscellaneous Income General	4,628	3,100	3,684	3,600	-	3,600
FY17 Year-end Est.: Income decrease compared to FY16 YTD, keys and replacement badges						
Sub-Total:	4,628	3,100	3,684	3,600	-	3,600
Total Revenues:	69,653	81,709	77,884	77,800	-	77,800

Expenditures

Resident Relations						
Customer Service						
Personnel Expenses						
F/T Salaries	49,889	59,695	56,353	60,394	-	60,394
FY17 Year-end Est.: 0.60 FTE Resident Relations Manager \$32,075, 1.0 FTE Calendar Coordinator \$24,278						
FY18 Base Budget: 0.60 FTE Resident Relations Manager \$34,020, 1.0 FTE Calendar Coordinator \$26,374						
P/T Wages	34,307	35,844	33,739	39,260	-	39,260
FY17 Year-end Est.: 0.25 FTE Administrative Assistant \$5,715 , 1.25 FTE Customer Service Clerk \$28,024						
FY18 Base Budget: 0.25 FTE Administrative Assistant \$6,760, 1.25 FTE Customer Service Clerk \$32,500						
Overtime	35	150	150	150	-	150
FY18 Base Budget: Overtime for RV Storage/Calendar Coordinator						
Payroll Taxes	7,212	7,799	8,982	8,982	-	8,982
FY18 Base Budget: 9% of payroll						
401 A Benefit	1,654	1,619	1,690	1,811	-	1,811
FY17 Year-end Est.: 1.6 FTE employees						
FY18 Base Budget: 1.6 FTE employees						
Medical/Dental/Life Ins.	7,681	8,552	9,301	9,717	-	9,717
FY17 Year-end Est.: 60% of Resident Relations Manager dental life; 100% Calendar/RV Coordinator dental , health insurance, life						
FY18 Base Budget: 1 medical \$9,154/person (Calendar/RV Coordinator) = \$9,154, 1.6 dental \$309/person (Calendar Coordinator and 60% of Resident Relations Manager)= \$494 and 1.6 life \$43/person (Calendar Coordinator and 60% of Resident Relations Manager)= \$69						
Sub-Total:	100,777	113,659	110,215	120,314	-	120,314

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Professional Expenses

Legal Fees	-	6,000	2,870	4,505	-	4,505
FY17 Year-end Est.: Expenses for H.R. legal services previously expended under Administration: Office of the District Clerk with all other legal fees. Fees broken out by type starting in FY17.						
FY18 Base Budget: Legal expenses for Human Resources legal services						
HR Consulting Fees	3,088	-	4,913	-	-	-
FY17 Year-end Est.: Balance of H.R. consulting FY 16 contract paid in 2017. Service discontinued in FY17 in lieu of use of in-house expertise.						
Software Renewal/Support Fees	160	500	250	355	-	355
FY17 Year-end Est.: Support for badge update software						
Sub-Total:	3,248	6,500	8,033	4,860	-	4,860

Supplies

Operating Supplies	4,496	4,495	3,150	3,350	-	3,350
FY17 Year-end Est.: Office supplies, small office equipment, misc.						
Sub-Total:	4,496	4,495	3,150	3,350	-	3,350

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	202	225	245	300	-	300
FY18 Base Budget: Background checks and advertising						
Travel and Training	1,936	300	300	2,175	-	2,175
FY17 Year-end Est.: Local H.R. meetings for Resident Relations Manager						
FY18 Base Budget: H.R. Florida conference \$875, lodging \$700; travel \$250 and Treasure Coast H.R. meetings \$100 for Resident Relations Manager, Continuing education for Customer Service staff \$250						
Telephone, Internet, Cable	1,298	1,050	1,359	1,500	-	1,500
FY17 Year-end Est.: Telephone and internet costs for the department						
Utilities/Electricity	648	685	554	730	-	730
FY18 Base Budget: 50% of Resident Relations building						
Utilities/Water	299	305	308	340	-	340
FY18 Base Budget: 50% of Resident Relations building						
Equipment Leasing	1,974	2,979	2,112	2,132	-	2,132
FY18 Base Budget: 60% of copier lease costs						
Workers Comp. Insurance	255	281	324	359	-	359
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Printing	905	300	525	560	-	560
FY18 Base Budget: Brochures, badges, etc.						
Advertising	-	165	-	-	-	-
Sub-Total:	7,517	6,290	5,727	8,096	-	8,096

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Maint. & Repairs

R & M Buildings	303	500	436	500	-	500
FY18 Base Budget: 50% Pest control and security monitoring fees for building						
R & M Equipment	-	2,315	1,525	925	-	925
FY17 Year-end Est.: Replaced one computer (50% expensed here and 50% expensed in DOR), replacement desk/chair and misc.						
FY18 Base Budget: Purchase laptop for sub-department and misc. repairs/replacement						
Sub-Total:	303	2,815	1,961	1,425	-	1,425

Miscellaneous

Miscellaneous Expenditures	-	950	500	600	-	600
FY18 Base Budget: Keys for beach and pier						
Cash Over/Short	20	-	12	-	-	-
Sub-Total:	20	950	512	600	-	600

Total Expenditures: 116,361 134,709 129,598 138,645 - 138,645

Total Revenues over Expenditures: (46,707) (53,000) (51,714) (60,845) - (60,845)

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees	19,414	8,000	14,800	9,300	-	9,300
FY18 Base Budget: Anticipated actual receipts						
Sub-Total:	19,414	8,000	14,800	9,300	-	9,300
Other Income						
Miscellaneous Income General	2,136	250	1,335	-	-	-
FY18 Base Budget: Administrative fees to be recorded under DOR Enforcement Fees due to complexity of work and small dollar value						
Sub-Total:	2,136	250	1,335	-	-	-
Total Revenues:	21,550	8,250	16,135	9,300	-	9,300
Expenditures						
Resident Relations						
DOR Enforcement						
Personnel Expenses						
F/T Salaries	100,757	82,274	78,727	85,371	-	85,371
FY17 Year-end Est.: 0.40 FTE Resident Relations Manager \$18,789 1.0 FTE DOR Administrative Assistant \$32,098 , 1.0 FTE DOR Enforcement Officer \$27,840						
FY18 Base Budget: 0.40 FTE Resident Relations Manager \$22,680 1.0 FTE DOR Administrative Assistant \$33,488 , 1.0 FTE DOR/ARCC Inspector \$29,203						
P/T Wages	38,698	42,246	34,851	40,741	-	40,741
FY17 Year-end Est.: 1.05 FTE DOR Enforcement Officers \$25,216 , 0.38 FTE Administrative Assistant \$9,635						
FY18 Base Budget: 1.20 FTE DOR/ARCC Inspector \$30,601 , 0.38 FTE Administrative Assistant \$10,140						
Overtime	92	150	125	150	-	150
Special Pay	-	-	1,800	1,800	-	1,800
FY18 Base Budget: For one DOR/ARCC Inspector to be Lead Inspector						
Payroll Taxes	11,611	10,543	10,233	11,364	-	11,364
FY18 Base Budget: 9% of payroll						
401 A Benefit	2,104	2,318	2,361	2,561	-	2,561
FY18 Base Budget: 3% contribution of 3 employees						
Medical/Dental/Life Ins.	7,943	8,848	9,159	9,689	-	9,689
FY17 Year-end Est.: 100% DOR Administrative Assistant Health, dental and life. 0.40 Resident Relations Manager Dental and life						
FY18 Base Budget: 1 medical \$9,154/person (DOR Administrative Assistant), 1.4 dental \$309/person (DOR Administrative Assistant and 40% of Resident Relations Manager)= \$432, 2.4 life \$43/person (DOR Administrative Assistant, DOR/ARCC Inspector) = \$103						
Sub-Total:	161,205	146,379	137,256	151,676	-	151,676

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Professional Expenses

Legal Fees	-	-	12,000	13,000	-	13,000
FY17 Year-end Est.: Expenses for DOR enforcement legal services previously expended under Administration: Office of the District Clerk with all other legal fees. Fees broken out by type starting in FY17.						
FY18 Base Budget: Legal expenses for DOR Enforcement						
Software Renewal/Support Fees	9,600	10,800	10,800	10,800	-	10,800
FY18 Base Budget: User fees for CitizenServe (DOR Field support system) for three DOR/ARCC Inspectors, RR Manager, Administrative Assistant and DOR Administrative Assistant						
Sub-Total:	9,600	10,800	22,800	23,800	-	23,800

Supplies

Operating Supplies	2,792	2,990	3,800	3,895	-	3,895
FY18 Base Budget: Certified mail envelopes, paper, office supplies, etc.						
Fuel	6,570	6,350	6,360	6,450	(4,000)	2,450
FY17 Year-end Est.: Increase expense due to hurricane recovery						
FY18 Base Budget: ARCC inspectors are paid \$10 for each completed permit and fuel for DOR truck						
FY18 Decision Point: Delete ARCC volunteer inspectors inspection stipend (DOR staff will assume responsibility for ARCC inspections)						
Sub-Total:	9,361	9,340	10,160	10,345	(4,000)	6,345

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	197	100	100	100	-	100
Travel and Training	2,020	3,570	3,000	2,165	-	2,165
FY18 Base Budget: Florida Association of Code Enforcement (FACE) training course for one DOR/ARCC Inspector (\$565)						
Travel and lodging for one Officer (\$1,000) and continuing education for staff (\$600)						
Telephone, Internet, Cable	1,046	1,150	1,380	1,420	-	1,420
FY18 Base Budget: Telephone, cable and data access for DOR/ARCC Inspectors' field tablets						
Postage	4,403	3,320	4,200	3,900	-	3,900
FY17 Year-end Est.: Increase expense due to hurricane recovery						
FY18 Base Budget: Regular and certified mail for DOR violations						
Utilities/Electricity	648	695	695	750	-	750
FY18 Base Budget: 50% of Resident Relations building utilities expenses						
Utilities/Water	299	315	308	325	-	325
FY18 Base Budget: 50% of Resident Relations building utilities expenses						
Equipment Leasing	2,331	1,986	2,470	2,494	-	2,494
FY18 Base Budget: 40% of copier lease and 100% of postage machine lease						
Workers Comp. Insurance	656	671	641	656	-	656
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Printing	-	300	450	350	-	350
FY18 Base Budget: Cost of printing envelopes						
DOR Enforcement Expenses	3,429	2,100	1,875	2,300	-	2,300
FY18 Base Budget: Contractor fees to power wash homes						

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16

Actual

FY 17

Revised

Budget

FY 17

Est.

Year-end

FY 18

Base

Budget

FY 18

Decision

Points

FY 18

Approved

Budget

Employee Clothing Allowance

-

300

295

300

-

300

FY18 Base Budget: Shirts for DOR/ARCC Inspectors

Dues and Subscriptions

105

-

140

140

-

140

FY18 Base Budget: DOR/ARCC Inspector's professional membership dues

Sub-Total:

15,134

14,507

15,554

14,900

-

14,900

Maint. & Repairs

R & M Buildings

303

500

437

525

-

525

FY18 Base Budget: 50% Pest control, and security monitoring fees for building

R & M Equipment

-

775

1,050

400

-

400

FY17 Year-end Est.: Replaced one computer (50% expensed here and 50% in Customer Service), chair and misc

FY18 Base Budget: Misc. equipment replacement

Vehicle Maintenance

-

-

645

800

-

800

FY18 Base Budget: For DOR/Community Watch truck and golf cart

Sub-Total:

303

1,275

2,132

1,725

-

1,725

Miscellaneous

Miscellaneous Expenditures

-

250

-

-

-

-

Sub-Total:

-

250

-

-

-

-

Total Expenditures:

195,603

182,551

187,902

202,446

(4,000)

198,446

Total Revenues over Expenditures:

(174,053)

(174,301)

(171,767)

(193,146)

4,000

(189,146)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget

Expenditures

Resident Relations

Community Watch

Personnel Expenses

P/T Wages	N/A	34,944	24,160	35,147	-	35,147
FY17 Year-end Est.: Reduction due to unanticipated delay in startup. 1.2 FTE Community Watch Officers \$24,160						
FY18 Base Budget: 1.4 FTE Community Watch Officers \$35,147						
Payroll Taxes	N/A	2,673	2,174	3,163	-	3,163
FY18 Base Budget: 9% for employee payroll						
Special Pay	-	-	-	900	-	900
FY18 Base Budget: For one Community Watch Officer to be Lead Community Watch Officer						
Sub-Total:	N/A	37,617	26,334	39,210	-	39,210

Professional Expenses

Professional Fees	-	-	-	36,000	-	36,000
FY18 Base Budget: Off duty deputy program \$36,000 (previously budgeted in Administration: Office of the District Clerk)						
Sub-Total:	-	-	-	36,000	-	36,000

Supplies

Operating Supplies	N/A	6,657	3,200	1,325	-	1,325
FY18 Base Budget: Misc. office supplies						
Fuel	N/A	4,000	2,520	3,100	-	3,100
FY17 Year-end Est.: Reduced cost due to unanticipated delay in startup						
FY18 Base Budget: Fuel for patrols						
Sub-Total:	N/A	10,657	5,720	4,425	-	4,425

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	N/A	400	280	200	-	200
Telephone, Internet, Cable	N/A	900	500	500	-	500
FY18 Base Budget: One cell phone for use of Community Watch Officers while on patrol						
Workers Comp. Insurance	N/A	241	169	246	-	246
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Employee Clothing Allowance	N/A	185	150	185	-	185
FY18 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	N/A	1,726	1,099	1,131	-	1,131

Total Expenditures: N/A 50,000 33,153 80,766 - 80,766

Total Revenues over Expenditures: N/A (50,000) (33,153) (80,766) - (80,766)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	641,839	634,602	661,608	678,198	-	678,198
Food Sales	281,699	269,177	305,322	313,008	-	313,008
Sub-Total:	923,538	903,779	966,930	991,206	-	991,206
Other Income						
Vending Machine Income	1,303	1,550	1,350	1,350	-	1,350
Miscellaneous Income General	2,644	-	2,619	2,868	-	2,868
Sub-Total:	3,947	1,550	3,969	4,218	-	4,218
Total Revenues:	927,485	905,329	970,899	995,424	-	995,424
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	134,250	143,723	141,671	150,343	-	150,343
P/T Wages	203,234	216,344	185,949	193,769	-	193,769
Overtime	3,702	775	1,845	1,100	-	1,100
Payroll Taxes	31,315	30,303	29,562	31,292	-	31,292
401 A Benefit	1,332	1,371	2,117	2,443	-	2,443
Medical/Dental/Life Insurance	23,405	33,279	24,997	28,604	-	28,604
Sub-Total:	397,238	425,795	386,141	407,551	-	407,551
Supplies						
Operating Supplies	6,750	5,182	7,210	7,280	-	7,280
Cleaning Supplies	6,050	5,556	4,935	5,065	-	5,065
Beverage Supplies	7,464	7,000	7,460	7,590	-	7,590
Paper Supplies	10,073	8,078	9,173	9,503	-	9,503
Fuel	353	450	345	355	-	355
Sub-Total:	30,690	26,266	29,123	29,793	-	29,793
Other General & Administrative Expenses						
Employee Recruitment & Testing	3,037	1,950	2,022	2,286	-	2,286
Travel & Training	1,881	1,660	2,600	2,875	-	2,875
Telephone, Internet, Cable	13,675	11,345	12,068	12,700	-	12,700
Utilities/Electricity	4,138	4,095	4,050	4,250	-	4,250
Utilities/Propane	5,083	2,430	5,786	6,210	-	6,210
Utilities/Water	2,594	2,795	2,375	2,440	-	2,440
Utilities/Solid Waste-Gar/Rec	3,802	3,010	3,809	3,950	-	3,950
Equipment Leasing	4,532	5,189	5,214	5,254	-	5,254
Uniform Leasing	6,829	6,555	5,547	5,560	-	5,560
Workers Comp. Insurance	9,936	12,835	12,944	14,028	-	14,028
Clothing Allowance	80	-	-	-	-	-
Advertising	263	95	-	-	-	-

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Dues & Subscriptions	5,664	6,357	6,599	6,223	-	6,223
Sub-Total:	61,515	58,316	63,014	65,776	-	65,776
Maintenance & Repairs						
R & M - Misc.	-	1,230	425	450	-	450
R & M Buildings	2,513	6,167	4,045	4,725	-	4,725
R & M Equipment	10,654	24,855	14,045	16,375	-	16,375
Sub-Total:	13,167	32,252	18,515	21,550	-	21,550
Operations						
Music & Entertainment	74,400	59,950	64,620	65,324	-	65,324
Food Cost of Sales	150,601	131,226	149,941	150,245	-	150,245
Beverage Cost of Sales	217,853	225,794	248,285	248,205	-	248,205
Soft Drink & CO2	29,390	32,512	33,646	34,641	-	34,641
Sub-Total:	472,243	449,482	496,492	498,415	-	498,415
Miscellaneous						
Cash Over/Short	(12)	-	48	-	-	-
Sub-Total:	(12)	-	48	-	-	-
Capital Outlay						
Capital Outlay	13,736	-	-	-	-	-
Sub-Total:	13,736	-	-	-	-	-
Total Expenditures:	988,576	992,111	993,332	1,023,085	-	1,023,085
Total Revenues over Expenditures:	(61,091)	(86,782)	(22,433)	(27,661)	-	(27,661)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	45,527	55,720	55,720	58,115	-	58,115
FY17 Year-end Est.: 1.0 FTE Food & Beverage Manager; mid year adjustment in accordance with approved pay plan \$55,720						
FY18 Base Budget: 1.0 FTE Food & Beverage Manager \$58,115						
P/T Wages	22,157	20,160	20,316	20,316	-	20,316
FY17 Year-end Est.: 0.13 FTE Administrative Clerk \$2,686; 0.63 FTE Administrative Assistant \$17,631						
FY18 Base Budget: 0.13 FTE Administrative Clerk \$2,686; 0.63 FTE Administrative Assistant \$17,631						
Overtime	130	-	200	-	-	-
Payroll Taxes	5,817	5,730	6,843	7,300	-	7,300
FY18 Base Budget: 9% payroll taxes						
401 A Benefit	1,332	1,371	1,672	1,743	-	1,743
FY18 Base Budget: Food & Beverage Manager contribution						
Medical/Dental/Life Insurance	46	55	55	43	-	43
FY17 Year-end Est.: 1 life insurance \$43/person						
FY18 Base Budget: 1 life insurance \$43/person						
Sub-Total:	75,009	83,036	84,806	87,517	-	87,517
Supplies						
Operating Supplies	775	325	1,000	950	-	950
FY18 Base Budget: Food & Beverage Manager's office operating supplies-printer toner, batteries, etc.						
Cleaning Supplies	-	50	-	-	-	-
Paper Supplies	24	450	200	250	-	250
FY18 Base Budget: Food & Beverage Manager's office card stock, file folders, pens, note books, etc.						
Sub-Total:	798	825	1,200	1,200	-	1,200
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	80	-	100	-	100
Travel & Training	-	300	200	300	-	300
FY18 Base Budget: Workshop or training for Food & Beverage Manager and/or Admin. Assistant						
Telephone, Internet, Cable	1,692	1,600	1,568	1,575	-	1,575
FY18 Base Budget: Food & Beverage Manager's office phone, Food & Beverage Manager and Administrative Assistant cell phones						
Workers Comp. Insurance	2,036	2,451	2,451	3,196	-	3,196
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Sub-Total:	3,728	4,431	4,219	5,171	-	5,171
Maintenance & Repairs						
R & M Equipment	-	-	-	500	-	500
FY18 Base Budget: Replacement of minor office equipment as needed						
Sub-Total:	-	-	-	500	-	500
Total Expenditures:	79,535	88,292	90,225	94,388	-	94,388
Total Revenues over Expenditures:	(79,535)	(88,292)	(90,225)	(94,388)	-	(94,388)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	286,127	242,467	313,057	320,933	-	320,933
FY17 Year-end Est.: Projection based on 5 months of FY17 being \$38,203 over last year						
FY18 Base Budget: 2.5% increase (assumes continued strong growth in sales)						
Food Sales	41,698	29,173	60,022	61,566	-	61,566
FY17 Year-end Est.: Taco Tuesday and Trivia Night began after budget prep in FY16						
FY18 Base Budget: 2.5% increase (assumes continued strong growth in sales)						
Sub-Total:	327,825	271,640	373,079	382,499	-	382,499
Other Income						
Vending Machine Income	1,303	1,550	1,350	1,350	-	1,350
FY18 Base Budget: Vending income depends on number of people playing darts						
Miscellaneous Income General	2,508	-	1,700	1,743	-	1,743
FY17 Year-end Est.: Ticket sales, gift certificates						
FY18 Base Budget: 2.5% increase						
Sub-Total:	3,811	1,550	3,050	3,093	-	3,093
Total Revenues:	331,636	273,190	376,129	385,592	-	385,592
Expenditures						
Food & Beverage						
Lounge						
Personnel						
F/T Salaries	32,342	31,312	24,531	25,546	-	25,546
FY17 Year-end Est.: 0.28 FTE Food & Beverage Team Lead (Cook) \$8,341; 0.57 FTE Lead Bartender \$11,673; 0.33 FTE Bartender \$4,517						
FY18 Base Budget: 0.28 FTE Food & Beverage Team Lead (Cook) \$9,175; 0.57 FTE Lead Bartender \$11,673; 0.33 FTE Bartender \$4,698						
P/T Wages	57,631	41,730	50,573	51,926	-	51,926
FY17 Year-end Est.: 1.59 FTE Bartender \$21,006; 1.05 FTE Cook \$25,165; 0.23 FTE Server \$1,593; 0.17 FTE Crowd Monitor/Bar Back \$2,808;						
FY18 Base Budget: 1.59 FTE Bartender \$22,029; 1.05 FTE Cook \$24,231; 0.23 FTE Server \$2,390; 0.17 FTE Crowd Monitor/Bar Back \$3,276						
Overtime	1,189	250	300	250	-	250
Payroll Taxes	8,529	6,286	6,786	6,995	-	6,995
FY18 Base Budget: 9% payroll taxes						
Medical/Dental/Life Insurance	15,355	16,612	16,612	19,012	-	19,012
FY17 Year-end Est.: 2 medical \$7,960/person = \$15,920, 2 dental \$322/person = \$644, 1 life \$48						
FY18 Base Budget: 2 medical \$9,154/person = \$18,308, 2 dental \$309/person = \$618, 2 life \$43/person = \$86						
Sub-Total:	115,046	96,190	98,802	103,729	-	103,729

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Supplies						
Operating Supplies	1,786	2,150	1,990	2,195	-	2,195
FY18 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	1,005	1,560	1,300	1,350	-	1,350
FY18 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	3,760	3,250	3,900	3,995	-	3,995
FY17 Year-end Est.: Increase in sales results in more products used. Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	3,810	2,828	4,300	4,450	-	4,450
FY18 Base Budget: Higher usage of propane due to increased events						
Sub-Total:	10,361	9,788	11,490	11,990	-	11,990
Other General & Administrative Expenses						
Employee Recruitment & Testing	766	725	750	750	-	750
FY18 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel & Training	898	660	1,250	1,350	-	1,350
FY17 Year-end Est.: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
FY18 Base Budget: Alcohol training program through Department of Business and Professional Regulation, Regulatory Compliance and industry specific trainings						
Telephone, Internet, Cable	670	845	500	525	-	525
FY17 Year-end Est.: Landline in Lounge, cost of tablet (Time & Attendance system)						
Utilities/Electricity	1,832	1,800	1,750	1,800	-	1,800
Utilities/Propane	382	980	1,306	1,360	-	1,360
FY17 Year-end Est.: Higher usage of propane due to increased food service						
Utilities/Water	880	1,150	800	825	-	825
Utilities/Solid Waste-Gar/Rec	1,513	1,225	1,500	1,550	-	1,550
Equipment Leasing	1,795	1,850	1,910	1,950	-	1,950
FY18 Base Budget: Sirius radio, dishwasher						
Uniform Leasing	3,414	3,800	2,772	2,780	-	2,780
FY17 Year-end Est.: Uniform leasing program-reduced uniform cost as planned						
FY18 Base Budget: Ongoing uniform leasing program						
Workers Comp. Insurance	2,693	2,828	2,828	3,052	-	3,052
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Clothing Allowance	23	-	-	-	-	-
Advertising	-	95	-	-	-	-
Dues & Subscriptions	3,697	3,155	3,317	2,433	-	2,433
FY17 Year-end Est.: Pro-rated royalty fees, food & liquor license fees						
FY18 Base Budget: Pro-rated royalty fees for music \$839.50, food license Lounge \$273, liquor license \$1,320. Moved Building A food license expense to Special Events						
Sub-Total:	18,562	19,113	18,683	18,375	-	18,375
Maintenance & Repairs						
R & M - Misc.	-	230	100	125	-	125
FY17 Year-end Est.: Any repairs made that are not building or equipment related to the F&B operation						

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

R & M Buildings	1,259	2,542	2,300	2,250	-	2,250
operation						
R & M Equipment	3,256	9,553	5,325	6,850	-	6,850
FY17 Year-end Est.: Repairs to ice machines, stoves and refrigeration units. Maintenance agreement for cleaning ice machines.						
FY18 Base Budget: Repairs ice machines, stoves and refrigeration units. Maintenance agreement for cleaning ice machines.						
Replacement ice machine for Building A (P.S.-Recreation Sub-Department pays 25%) total cost of \$4,000.						
Sub-Total:	4,515	12,325	7,725	9,225	-	9,225

Operations

Music & Entertainment	39,705	29,500	38,995	38,999	-	38,999
FY17 Year-end Est.: Added trivia night, additional Karaoke hours						
FY18 Base Budget: Karaoke, Trivia night, Friday and Saturday music						
Food Cost of Sales	23,011	10,250	29,711	29,552	-	29,552
FY17 Year-end Est.: Taco Tuesday, Trivia night pizza and Saturday sliders added after FY17 Budget prep						
FY18 Base Budget: Purchase of food for lunch menu items, tacos, pizzas and sliders						
Beverage Cost of Sales	99,016	86,732	118,962	118,745	-	118,745
FY18 Base Budget: Purchase of alcoholic beverages, beer and wine to prepare and serve drinks						
Soft Drink & CO2	15,455	15,100	19,117	19,595	-	19,595
FY18 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	177,188	141,582	206,785	206,891	-	206,891

Miscellaneous

Cash Over/Short	1,056	-	582	-	-	-
FY16 Actual: Private party pays for all guests at a Building A function using a credit card. The card is processed in the Lounge and gratuity is taken from Lounge, cash is balanced by reporting cash under in the Lounge and cash over in Special Events.						
FY17 Year-end Est.: A Special Event bill was paid at the Lounge instead of at the Special Event. Offsetting number can be found in the Special Events Sub-department.						
Sub-Total:	1,056	-	582	-	-	-

Capital Outlay

Capital Outlay	4,490	-	-	-	-	-
Sub-Total:	4,490	-	-	-	-	-

Total Expenditures: 331,218 278,998 344,067 350,210 - 350,210

Total Revenues over Expenditures: 418 (5,808) 32,062 35,382 - 35,382

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales	239,079	249,826	222,995	228,570	-	228,570
FY17 Year-end Est.: Reduction in revenue due to closing for floor installation, 5 day closing in June for carpet installation and HVAC repairs. Music Bingo also moved to Building A after the FY17 Budget was prepared and approved.						
FY18 Base Budget: 2.5% increase (based on 51 weeks of operations in FY17 to allow for slight decrease in sales due to unusually high FY17 winter season peak. Sales projects lower than FY16 but due to activities being moved from 19th Hole and not decreased sales with sale activities offered).						
Food Sales	145,494	136,475	146,595	150,270	-	150,270
FY17 Year-end Est.: Reduction due to closed for floor installation, five day closing for carpet installation and HVAC repairs. Music Bingo also moved to "A". Change made after FY17 Budget preparation.						
FY18 Base Budget: 2.5% increase (based on 51 weeks of operations in FY17 to allow for slight decrease in sales due to unusually high FY17 winter season peak. Sales projects lower than FY16 but due to activities being moved from 19th Hole and not decreased sales with sale activities offered).						
Sub-Total:	384,573	386,301	369,590	378,840	-	378,840
Other Income						
Miscellaneous Income General	100	-	125	125	-	125
FY17 Year-end Est.: Gift certificate sales						
Sub-Total:	100	-	125	125	-	125
Total Revenues:	384,673	386,301	369,715	378,965	-	378,965
Expenditures						
Food & Beverage						
19th Hole						
Personnel						
F/T Salaries	40,574	43,312	50,927	55,772	-	55,772
FY17 Year-end Est.: 0.62 FTE Food & Beverage Team Lead (Cook) \$19,128; 0.33 FTE Lead Bartender \$5,950; 0.88 FTE Cook \$19,483; 0.50 FTE Bartender \$6,366						
FY18 Base Budget: 0.62 FTE Food & Beverage Team Lead (Cook) \$20,852; 0.33 FTE Lead Bartender \$6,598; 0.88 FTE Cook \$21,094; 0.50 FTE Bartender \$7,228						
P/T Wages	101,866	103,754	75,981	79,228	-	79,228
FY17 Year-end Est.: 2.04 FTE Bartender \$22,157; 1.98 FTE Cook \$42,217 FTE 1.01 Server \$10,203; 0.08 FTE Crowd Monitor/Bar Back \$1,404						
FY18 Base Budget: 1.37 FTE Bartender \$24,046; 1.98 FTE Cook \$42,217; 0.99 FTE Server \$10,702; 0.08 FTE Crowd Monitor/Bar Back \$1,404; 0.05 FTE Dish Washer \$859						
Overtime	2,081	325	795	325	-	325
Payroll Taxes	13,555	12,803	11,449	12,179	-	12,179
FY18 Base Budget: 9% payroll taxes						
401 A Benefit	-	-	445	700	-	700

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Medical/Dental/Life Insurance	8,004	16,612	8,330	9,549	-	9,549
FY17 Year-end Est.: 1 medical \$7,960/person; 1 dental \$322/person; 1 life \$48						
FY18 Base Budget: 1 medical \$9,154/person; 1 dental \$309/person; 2 life \$43/person = \$86						
Sub-Total:	166,079	176,806	147,927	157,753	-	157,753

Supplies

Operating Supplies	3,100	2,225	3,150	3,100	-	3,100
FY18 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	4,965	3,753	3,500	3,550	-	3,550
FY18 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	3,606	3,455	3,195	3,200	-	3,200
FY18 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	6,165	4,475	4,400	4,500	-	4,500
FY18 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	353	450	345	355	-	355
FY18 Base Budget: Gas for department's van						
Sub-Total:	18,189	14,358	14,590	14,705	-	14,705

Other General & Administrative Expenses

Employee Recruitment & Testing	2,271	1,145	700	750	-	750
FY18 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel & Training	983	700	1,150	1,225	-	1,225
FY17 Year-end Est.: Regulatory Compliance alcohol training and shared cost of Hospitality group industry specific service training for staff						
FY18 Base Budget: Regulatory Compliance alcohol training and continued hospitality service training						
Telephone, Internet, Cable	11,313	8,900	10,000	10,600	-	10,600
FY18 Base Budget: 19th Hole Land line, 50% cost of cell phone for Supervisor, Internet, Direct TV & NFL ticket						
Utilities/Electricity	2,307	2,295	2,300	2,450	-	2,450
Utilities/Propane	2,472	200	2,500	2,600	-	2,600
Utilities/Water	1,635	1,525	1,475	1,500	-	1,500
Utilities/Solid Waste-Gar/Rec	1,286	975	1,305	1,345	-	1,345
Equipment Leasing	2,538	3,339	3,304	3,304	-	3,304
FY18 Base Budget: Sirius radio \$95.85 quarter, 2 dishwashers \$2,921 annual cost. Bar glass washer installed February, 2016						
Uniform Leasing	3,414	2,755	2,775	2,780	-	2,780
FY17 Year-end Est.: Uniform leasing program-reduction in number of uniforms per employee						
Workers Comp. Insurance	3,974	5,089	5,089	5,319	-	5,319
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Clothing Allowance	58	-	-	-	-	-
Dues & Subscriptions	1,332	2,375	2,375	2,375	-	2,375
FY17 Year-end Est.: Prorated royalty fees, food and liquor license						
FY18 Base Budget: Prorated royalty fees, food license \$273, liquor license \$1,817						
Sub-Total:	33,583	29,298	32,973	34,248	-	34,248

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Maintenance & Repairs						
R & M - Misc	-	1,000	325	325	-	325
FY18 Base Budget: Repairs made that are not building or equipment related to the F&B operation						
R & M Buildings	817	3,325	1,350	2,100	-	2,100
operation.						
R & M Equipment	6,484	14,552	7,995	8,225	-	8,225
FY18 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine						
Sub-Total:	7,301	18,877	9,670	10,650	-	10,650
Operations						
Music & Entertainment	12,845	14,450	7,300	7,325	-	7,325
FY18 Base Budget: Thursday night music, New Year's Eve. Music Bingo and 6 months of Karaoke was originally budgeted in this sub-department but moved to Special Events after the FY17 Budget was prepared and approved.						
Food Cost of Sales	78,212	69,212	72,565	72,130	-	72,130
FY18 Base Budget: All products purchased to prepare menu items						
Beverage Cost of Sales	80,505	89,254	82,508	82,285	-	82,285
FY18 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	13,615	13,994	13,509	13,846	-	13,846
FY18 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	185,176	186,910	175,882	175,586	-	175,586
Miscellaneous						
Cash Over/Short	1	-	1	-	-	-
Sub-Total:	1	-	1	-	-	-
Capital Outlay						
Capital Outlay	9,246	-	-	-	-	-
Sub-Total:	9,246	-	-	-	-	-
Total Expenditures:						
	419,575	426,249	381,043	392,942	-	392,942
Total Revenues over Expenditures:						
	(34,902)	(39,948)	(11,328)	(13,977)	-	(13,977)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Pasta Night						
Charges for Services						
Beverage Sales	27,260	29,508	22,000	22,550	-	22,550
June						
FY18 Base Budget: 2.5% increase						
Food Sales	36,759	42,281	28,650	29,366	-	29,366
FY17 Year-end Est.: Reduction in revenue due to closing for floor installation, carpet installation and HVAC repairs. Closed 1 week scheduled in June.						
FY18 Base Budget: 2.5% increase						
Sub-Total:	64,019	71,789	50,650	51,916	-	51,916
Total Revenues:	64,019	71,789	50,650	51,916	-	51,916
Expenditures						
Food & Beverage						
Pasta Night						
Personnel						
F/T Salaries	6,874	5,684	7,740	8,157	-	8,157
FY17 Year-end Est.: 0.10 FTE Food & Beverage Team Lead (Cook) \$2,919; 0.12 FTE Cook \$3,013; and 0.12 FTE Bartender \$1,808						
FY18 Base Budget: 0.10 FTE Food & Beverage Team Lead (Cook) \$3,336; 0.12 FTE Cook \$3,013; and 0.12 FTE Bartender \$1,807						
P/T Wages	9,417	12,075	8,768	10,677	-	10,677
FY17 Year-end Est.: 0.19 FTE Bartender \$1,428; 0.13 FTE Cook \$2,530; 0.24 FTE Server \$2,392; and 0.10 FTE Dish Washer \$1,718						
FY18 Base Budget: 0.19 FTE Bartender \$2,075; 0.13 FTE Cook \$2,730; 0.10 FTE Host \$1,762; 0.24 FTE Server \$2,392; and 0.10 FTE Dish Washer \$1,718						
Payroll Taxes	1,475	1,562	1,486	1,695	-	1,695
FY18 Base Budget: 9% payroll tax						
Sub-Total:	17,766	19,321	17,994	20,529	-	20,529
Supplies						
Operating Supplies	168	82	80	85	-	85
Cleaning Supplies	-	43	35	40	-	40
Beverage Supplies	-	45	40	45	-	45
Paper Supplies	-	25	23	28	-	28
Sub-Total:	168	195	178	198	-	198
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	-	72	86	-	86
Utilities/Propane	-	250	-	-	-	-
Utilities/Water	-	120	100	115	-	115
Utilities/Solid Waste-Gar/Rec	309	210	204	205	-	205
Workers Comp. Insurance	631	677	786	790	-	790
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Dues & Subscriptions	100	77	100	-	-	-
FY17 Year-end Est.: Prorated royalty fees for music (discontinued)						
Sub-Total:	1,040	1,334	1,262	1,196	-	1,196
Maintenance & Repairs						
R & M Buildings	188	150	145	125	-	125
FY18 Base Budget: Pro-rated expense to sub department for building repairs specific to F&B						
R & M Equipment	-	50	-	-	-	-
Sub-Total:	188	200	145	125	-	125
Operations						
Music & Entertainment	4,200	1,000	-	-	-	-
FY17 Year-end Est.: Install speakers in D/E to Sirius radio at the 19th Hole						
Food Cost of Sales	20,003	21,140	14,039	14,096	-	14,096
FY18 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	9,154	10,328	8,140	7,893	-	7,893
FY18 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	80	1,918	525	675	-	675
FY18 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	33,437	34,386	22,704	22,664	-	22,664
Miscellaneous						
Cash Over/Short	0	-	-	-	-	-
Sub-Total:	0	-	-	-	-	-
Total Expenditures:	52,598	55,436	42,283	44,712	-	44,712
Total Revenues over Expenditures:	11,420	16,353	8,367	7,204	-	7,204

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	89,373	112,801	103,556	106,145	-	106,145
FY17 Year-end Est.: Increased sales through FTYD over last year. Revenue sources for special events change due to space issues.						
An event may start in the Lounge or the 19th Hole, however, due to popularity, create capacity problems and are moved to a function room to accommodate number of participants. This results in special staffing and set up categorizing it as a Special						
FY18 Base Budget: 2.5% increase						
Food Sales	57,748	61,248	70,055	71,806	-	71,806
FY17 Year-end Est.: Increase in number of catering requests						
FY18 Base Budget: 2.5% increase						
Sub-Total:	147,122	174,049	173,611	177,951	-	177,951
Other Income						
Miscellaneous Income General	35	-	794	1,000	-	1,000
Sub-Total:	35	-	794	1,000	-	1,000
Total Revenues:	147,157	174,049	174,405	178,951	-	178,951
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	8,933	7,695	2,753	2,753	-	2,753
FY17 Year-end Est.: 0.10 FTE Lead Bartender \$2,030; 0.05 FTE Bartender \$723						
FY18 Base Budget: 0.10 FTE Lead Bartender \$2,030; 0.05 FTE Bartender \$723						
P/T Wages	12,163	38,625	30,310	31,622	-	31,622
FY17 Year-end Est.: 0.35 FTE Catering Coordinator \$7,540; 0.47 FTE Bartender \$4,825; 0.54 FTE Cook \$11,274; 0.38 FTE Server \$4,018; 0.05 FTE Crowd Monitor/Bar Back \$936; and 0.04 FTE Dish Washer \$1,718						
FY18 Base Budget: 0.35 FTE Catering Coordinator \$7,540; 0.47 FTE Bartender \$5,649; .69 FTE Cook \$11,762 0.38 FTE Server \$4,017; 0.05 FTE Crowd Monitor/Bar Back \$936; and 0.10 FTE Dish Washer \$1,718						
Overtime	302	200	550	525	-	525
Payroll Taxes	1,939	3,922	2,998	3,123	-	3,123
FY18 Base Budget: 9% payroll taxes						
Sub-Total:	23,338	50,442	36,611	38,023	-	38,023
Supplies						
Operating Supplies	921	400	990	950	-	950
FY17 Year-end Est.: Small ware expenses for catering						
FY18 Base Budget: Plates, flatware, chafing dishes, utensils, serving dishes						
Cleaning Supplies	80	150	100	125	-	125
Beverage Supplies	98	250	325	350	-	350
FY18 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						

FY18 Budget

Dept.

Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Paper Supplies	74	300	250	275	-	275
FY18 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	1,173	1,100	1,665	1,700	-	1,700
Other General & Administrative Expenses						
Employee Recruitment & Testing	-	-	500	600	-	600
FY17 Year-end Est.: Recruitment of part time cooks for special events and catering						
Utilities/Propane	2,229	1,000	1,980	2,250	-	2,250
FY18 Base Budget: Higher usage of propane due to increased events						
Utilities/Water	80	-	-	-	-	-
Utilities/Solid Waste-Gar/Rec	693	600	800	850	-	850
Equipment Leasing	199	-	-	-	-	-
Workers Comp. Insurance	603	1,790	1,790	1,671	-	1,671
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Advertising	263	-	-	-	-	-
Dues & Subscriptions	535	750	807	1,415	-	1,415
FY17 Year-end Est.: Pro-rated cost of Regulatory Compliance Alcohol training and food license						
FY18 Base Budget: Food license \$415, Pro-rated liquor license \$500, Pro-rated royalty fees \$500						
Sub-Total:	4,602	4,140	5,877	6,786	-	6,786
Maintenance & Repairs						
R & M Buildings	249	150	250	250	-	250
R&M Equipment	914	700	725	800	-	800
Sub-Total:	1,163	850	975	1,050	-	1,050
Operations						
Music & Entertainment	17,650	15,000	18,325	19,000	-	19,000
FY17 Year-end Est.: Music Bingo moved to Bldg. A for 6 months. Music for events such as Mother's Day, Father's Day, Luau, New Year's Eve, etc.						
FY18 Base Budget: Music Bingo and music for street dances and special events						
Food Cost of Sales	29,375	30,624	33,626	34,467	-	34,467
FY18 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	29,178	39,480	38,675	39,282	-	39,282
FY18 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	240	1,500	495	525	-	525
FY18 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	76,442	86,604	91,121	93,274	-	93,274
Miscellaneous						
Cash Over/Short	(1,068)	-	(535)	-	-	-
FY16 Actual: Private party pays for all guests at a Building A function using a credit card. The card is processed in the Lounge and gratuity is taken from Lounge, cash is balanced by reporting under in the Lounge and over in Special Events.						
FY17 Year-end Est.: A Special Event bill was paid at the Lounge instead of at the Special Event. Offsetting number can be found in the Lounge Sub-department.						
Sub-Total:	(1,068)	-	(535)	-	-	-
Total Expenditures:	105,649	143,136	135,714	140,833	-	140,833
Total Revenues over Expenditures:	41,507	30,913	38,691	38,118	-	38,118

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Guest Passes	1,118	2,797	-	-	-	-
FY18 Base Budget: Golf prices now are resident/non-resident only (BOT removed guest fees in 2016)						
Golf Memberships	227,881	294,301	233,000	230,670	23,067	253,737
FY17 Year-end Est.: Based on actual 2016/2017 memberships and attrition through sickness, moving and death						
FY18 Base Budget: Based on 1% decrease in membership (1.92% of new homeowners in 2016 became members which is below the rate of membership losses due to medical cancellations)						
FY 18 Decision Point: Additional revenue as a result of 10% rate increase						
Non Resident Golf User Fee	5,266	10,670	1,200	-	-	-
FY17 Year-end Est.: Fee eliminated by Board of Trustees in October 2016						
Non Resident-Golf Initiation Fee	590	850	650	650	-	650
FY17 Year-end Est.: Based on new seasonal memberships and resident cards sold in season						
FY18 Base Budget: Based on historical purchases of new seasonal memberships and resident cards						
Fleet Golf Cart Rentals	94,662	109,496	90,500	90,500	-	90,500
FY17 Year-end Est.: Based on higher member weekly play who own private carts and 10 minute tee times vs. 7/8 minute tee times						
Private Golf Cart Fees	75,658	90,670	74,600	73,854	7,385	81,239
FY17 Year-end Est.: Estimated from current annual private cart owners paid through the FY17 season						
FY18 Base Budget: Based on 1% decrease in membership						
FY 18 Decision Point: Additional revenue as a result of Trail Fee Rate increase						
Handicap Fees	7,065	7,040	6,300	6,237	-	6,237
FY17 Year-end Est.: Based on number of players who currently purchased handicap for league play						
FY18 Base Budget: Based on 1% decrease in membership						
Golf Club Storage	509	466	500	500	-	500
FY18 Base Budget: Based on usage trends						
Practice Range	1,512	1,856	1,600	1,980	-	1,980
FY18 Base Budget: Based on improved range facility after grant and drainage repairs						
Greens Fees	133,967	218,545	133,800	133,800	-	133,800
FY18 Base Budget: Based on historical data and tee time available						
Golf Rental Equipment	1,348	1,485	1,388	1,350	-	1,350
FY17 Year-end Est.: Based on percentage of rental club usage per visitors needing clubs for rounds of golf						
FY18 Base Budget: Analysis based on rental club usage for guests						
Sub-Total:	549,575	738,176	543,538	539,541	30,452	569,993
Other Income						
Merchandise Sales	77,600	78,782	70,100	76,000	-	76,000
FY17 Year-end Est.: Based on current sales program and expanding to other areas; merchandise now visible at resident relations, Bldg. A, and street dances						
FY18 Base Budget: Based on increasing BBRD sales for non-golfers in community through street dances, Bldg. A and Resident Relations						

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Miscellaneous Income Golf	751	1,056	1,080	600	-	600
FY18 Base Budget: Projected decline due to only charging installment fee on memberships paid in cash/check over multiple months. Fees for electronic payment recurring payments proposed to be waived.						
Donations	-	5,495	-	-	-	-
FY17 Year-end Est.: No donations anticipated						
Miscellaneous Income General	1,580	2,797	1,620	1,620	-	1,620
FY18 Base Budget: Based on receipts that do not fit into other line items						
Sub-Total:	79,931	88,130	72,800	78,220	-	78,220
Total Revenues:	629,506	826,306	616,338	617,761	30,452	648,213

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	138,674	165,498	118,151	114,514	31,699	146,213
FY17 Year-end Est.: 1.0 FTE Golf Operations Manager \$62,934; 1.0 FTE Pro Shop Coordinator \$31,966; 1.0 FTE (Golf) Clerks \$23,251						
FY18 Base Budget: 1.0 FTE Golf Operations Manager \$62,941; 1.0 FTE Pro Shop Coordinator \$30,685; 1.0 FTE (Golf) Clerk \$20,888						
FY18 Decision Point: 1.0 FTE Associate Golf Professional						
P/T Wages	44,350	32,458	73,900	73,907	(5,300)	68,607
FY17 Year-end Est.: 2.0 FTE (Golf) Clerk \$42,400; 1.29 FTE Player Assistant \$22,641; 0.41 FTE Player Assistant Cart Tech \$8,859						
FY18 Base Budget: 2.0 FTE (Golf) Clerk \$42,401; 1.29 FTE Player Assistant \$22,648 0.41 FTE Player Assistant Cart Tech \$8,858						
FY18 Decision Point: Deletion of 0.25 (Golf) Clerk due to additional of 1.0 FTE (F/T) Associate Golf Professional						
Overtime	199	-	12	-	-	-
Special Pay	2,372	-	5,200	-	-	-
FY17 Year-end Est.: Utilized to assign duties above and beyond scope of job description to other Clerks while Pro Shop Coordinator is accomplishing duties at reassigned position						
Payroll Taxes	15,529	17,314	17,816	16,957	2,376	19,333
FY18 Base Budget: 9% of payroll.						
FY18 Decision Point: 1.0 FTE Associate Golf Professional						
401 A Benefit	2,441	2,445	2,619	2,698	951	3,649
FY18 Decision Point: 1.0 FTE Associate Golf Professional						
Medical/Dental/Life Insurance	4,532	8,522	78	82	8,329	8,411
FY17 Year-end Est.: Life Insurance for 3 employees; \$78						
FY18 Base Budget: Life Insurance for 3 employees; \$82 (estimated 5% increase)						
FY18 Decision Point: 1.0 FTE Associate Golf Professional (1 medical @ \$9,154; 1 dental @ \$309; 1 life insurance @ \$43)						
Sub-Total:	208,098	226,237	217,776	208,158	38,055	246,213

FY18 Budget

Dept.	Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category		FY 16	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Professional Expenses							
Professional Fees		-	-	-	1,679	-	1,679
FY18 Base Budget: IT maintenance \$1,679 (previously budgeted and expensed in Administration: Office of the District Clerk)							
Software Renewal/Support Fees		1,668	2,450	1,668	1,668	-	1,668
FY18 Base Budget: Toro irrigation system software							
Sub-Total:		1,668	2,450	1,668	3,347	-	3,347
Supplies							
Operating Supplies		10,493	19,985	11,100	11,500	-	11,500
FY18 Base Budget: Items for daily operations and tournaments/events							
Small Tools & Hardware		-	250	-	-	-	-
Sub-Total:		10,493	20,235	11,100	11,500	-	11,500
Other Gen. & Admin. Expenses							
Property Taxes		1,435	-	1,005	1,300	-	1,300
FY18 Base Budget: Paid on leased equipment							
Employee Recruitment & Testing		337	100	600	300		300
FY18 Base Budget: Based on hiring seasonal employees if current seasonal employees do not return for employment							
Travel and Training		500	1,250	950	1,250	1,250	2,500
FY18 Base Budget: Educational conferences as needed to maintain Golf Operations Manager's current certification							
FY18 Decision Point: 1.0 FTE Associate Golf Professional							
Telephone, Internet, Cable		5,039	3,655	4,740	4,800	-	4,800
FY17 Year-end Est.: Additional phone line, Wi-Fi and increased internet speed/capacity							
FY18 Base Budget: Phone line and Wi-Fi							
Tournament Expenses		7,265	-	-	-	-	-
FY17 Year-end Est.: Line item removed to accurately reflect total golf operating costs under operating supplies							
Utilities/Electricity		16,372	18,990	18,300	18,900	-	18,900
FY18 Base Budget: For use with Golf Course Pro Shop, Cart Barn, Restrooms on course, and ABM facilities							
Utilities/Water		6,864	7,285	6,700	7,030	-	7,030
FY18 Base Budget: For use with Golf Course Pro Shop, Cart Barn, Restrooms on course, and ABM facilities							
Utilities/Solid Waste - Gar/Rec.		7,838	5,390	8,200	8,000	-	8,000
FY18 Base Budget: For use with Golf Course Pro Shop, Cart Barn, Restrooms on course, and ABM facilities							
Equipment Leasing		34,110	33,140	30,701	30,101	-	30,101
FY18 Base Budget: EZGO Lease \$7,029; Yamaha Lease \$18,117/year; Office trailer rental \$1,080/year; Copier lease \$3,875/year							
Workers Comp. Insurance		6,334	5,835	5,830	6,256	1,052	7,308
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments							
FY18 Decision Point: 1.0 FTE Associate Golf Professional							
Printing		-	325	-	-	-	-
FY18 Base Budget: Printing for events, leagues etc.							
Advertising		6,553	6,072	5,850	2,900	-	2,900
FY18 Base Budget: Based on advertisement cost for newspapers, flyers, banners and electronic media (changing strategy to focus on summer green fee play)							

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16

Actual

FY 17

Revised

Budget

FY 17

Est.

Year-end

FY 18

Base

Budget

FY 18

Decision

Points

FY 18

Approved

Budget

Licenses, Permits, Lien Fees	550	-	-	-	-	-
Employee Clothing Allowance	489	1,100	1,078	1,050	250	1,300
FY18 Base Budget: Analysis based on employee shirts and hats for immediate recognition to guests						
FY18 Decision Point: 1.0 FTE Associate Golf Professional						
Dues and Subscriptions	4,923	4,645	4,923	4,993	534	5,527
FY18 Base Budget: FSGA dues \$150; GHIN Handicap Fees \$4,204 ; USGA \$110; PGA \$529						
FY18 Decision Point: 1.0 FTE Associate Golf Professional						
Sub-Total:	98,609	87,787	88,877	86,880	3,086	89,966

Maint. & Repairs

Golf Course Maintenance	430,463	443,377	435,026	448,077	-	448,077
FY18 Base Budget: Based on maximum 3% increase per ABM contract dated January 21, 2014						
R & M - Misc.	-	-	-	-	-	-
R & M Buildings	3,072	24,985	24,985	3,500	-	3,500
FY17 Year-end Est.: Aging air conditioning/heating unit freezers, plumbing may need repairs as necessary; FRDAP Grant Projects						
FY18 Base Budget: Set funding to deal with unexpected emergencies to building or on course restrooms repair						
R & M Grounds	24,565	64,605	62,985	32,500	15,000	47,500
FY17 Year-end Est.: Golf course repairs not covered by ABM service contract to include drainage, tree service to remove stumps from fallen trees during Matthew, mulching tee stations, bunker sand for maintenance of bunkers until phase repair can be accomplished, annual over seeding of fairways \$10,000, annual nematode infestation treatment \$5,852, FRDAP grant projects \$35,000, Irrigation pump intake cleaning and reservoir reshaping \$2,880, and golf course safety issues of netting by parking lot and fencing repair \$2,000, and misc.						
FY18 Base Budget: Golf course repairs not covered by ABM service contract to include drainage issues which arise, mulching as desired by golf committee, bunker sand to continue repairing bunkers until phase project complete, annual over seeding of fairways \$10,000, annual nematode infestation treatment \$5,852, #13 green repair \$1,650, bunker repair \$2,064 and golf course safety issues of erosion along bunkers or lake banks which may arise with aging facility.						
FY18 Decision Point: Increased R&M funding for unforeseen repairs to the golf course.						
R & M Equipment	1,410	19,910	19,910	4,000	-	4,000
FY17 Year-end Est.: Annual Irrigation pumps service to maintain pumps in optimal working order, irrigation intake service and dredging to ensure shells and waste does not enter intake, and \$5,000 FRDAP grant project, etc.						
FY18 Base Budget: Annual Irrigation pumps service to maintain pumps in optimal working order						
Sub-Total:	459,509	552,877	542,906	488,077	15,000	503,077

Operations

Merchandise Cost of Sales	53,294	38,500	49,000	51,000	-	51,000
FY17 Year-end Est.: Based on buying plan for merchandise sales to golfers and increased sales opportunities through street dances and Bldg. A residents						
Sub-Total:	53,294	38,500	49,000	51,000	-	51,000

FY18 Budget

Dept.							
Sub-Department		FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Category		Actual	Revised	Est.	Base	Decision	Approved
Description			Budget	Year-end	Budget	Points	Budget
Miscellaneous							
Misc. Expenditures		240	-	-	-	-	-
Cash Over/Short		(1)	-	(48)	-	-	-
FY17 Year-end Est.: New cashier mistake while in training							
Sub-Total:		239	-	(48)	-	-	-
Capital Outlay							
Capital Outlay		5,917	-	-	-	-	-
Sub-Total:		5,917	-	-	-	-	-
Total Expenditures:		837,826	928,086	911,279	848,962	56,141	905,103
Total Revenues over Expenditures:		(208,320)	(101,780)	(294,941)	(231,201)	(25,689)	(256,890)

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	257,845	260,000	249,500	245,000	127,400	372,400
Total Revenues:	257,845	260,000	249,500	245,000	127,400	372,400
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	390,819	417,498	401,848	406,441	-	406,441
P/T Wages	308,830	335,028	333,858	347,206	-	347,206
Overtime	774	1,082	2,601	1,506	-	1,506
Special Pay	1,536	1,100	1,704	1,859	-	1,859
Payroll Taxes	59,867	65,732	62,381	68,181	-	68,181
401 A Benefit	2,690	4,435	2,896	4,647	-	4,647
Medical/Dental/Life Insurance	81,197	100,152	89,025	113,497	-	113,497
Sub-Total:	845,714	925,027	894,313	943,337	-	943,337
Supplies						
Operating Supplies	17,209	15,345	19,000	19,255	-	19,255
Cleaning Supplies	23,402	19,700	21,402	21,650	-	21,650
Chlorine	33,647	26,210	26,400	28,113	-	28,113
Chemicals	4,382	1,274	1,400	1,500	-	1,500
Small Tools & Hardware	9,342	6,030	10,622	7,185	-	7,185
Fuel	12,251	17,890	14,526	14,301	-	14,301
Sub-Total:	100,234	86,449	93,350	92,004	-	92,004
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	4,032	5,900	3,543	3,700	-	3,700
Travel and Training	985	2,800	2,700	2,800	-	2,800
Telephone, Internet, Cable	9,160	9,147	9,132	9,445	-	9,445
Utilities/Electricity	46,208	38,773	46,745	47,559	-	47,559
Utilities/Water	39,954	35,270	19,705	21,750	-	21,750
Utilities/Propane	1,399	13,800	13,730	13,850	-	13,850
Utilities/Solid Waste - Garb/Rec.	9,782	9,124	12,151	10,440	-	10,440
Utilities/Portable Toilets	6,058	6,100	7,423	6,100	-	6,100
Equipment Leasing	3,098	2,284	3,802	3,250	-	3,250
Resident Activities	694	2,900	2,900	2,900	-	2,900
Workers Comp. Insurance	44,535	51,119	50,443	50,471	-	50,471
Licenses, Permits, Lien Fees	1,050	1,050	1,800	1,800	-	1,800
Employee Clothing Allowance	2,830	7,326	7,196	7,334	-	7,334
Dues and Subscriptions	2,409	2,620	2,529	2,649	-	2,649
Sub-Total:	172,194	188,213	183,800	184,048	-	184,048
Maint. & Repairs	-	-				
Repairs and Maintenance - Misc.	1,019	26,000	22,180	22,500	-	22,500

FY18 Budget

Dept.		FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department		Actual	Revised	Est.	Base	Decision	Approved
Category			Budget	Year-end	Budget	Points	Budget
R & M Buildings		48,286	38,000	37,468	37,800	-	37,800
R & M Grounds		78,520	66,000	67,849	70,300	2,200	72,500
R & M Equipment		21,435	31,770	25,644	24,330	4,680	29,010
R & M Pools		12,722	8,800	8,800	9,000	-	9,000
Vehicle Maintenance		5,278	6,000	5,983	5,550	-	5,550
Sub-Total:		167,259	176,570	167,924	169,480	6,880	176,360
Miscellaneous							
Cash Over/Short		(6)	-	-	-	-	-
Sub-Total:		(6)	-	-	-	-	-
Capital Outlay							
Capital Outlay		20,932	-	-	-	-	-
Sub-Total:		20,932	-	-	-	-	-
Total Expenditures:		1,306,326	1,376,259	1,339,386	1,388,869	6,880	1,395,749
Total Revenues over Expenditures:		(1,048,481)	(1,116,259)	(1,089,886)	(1,143,869)	120,520	(1,023,349)

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	172,674	190,995	192,324	192,956	-	192,956
FY17 Year-end Est.: 2.0 FTE Bldg. Tech III \$68,621; 1.0 FTE Bldg. Tech II \$33,079; 1.0 FTE Bldg. Tech I \$27,040; 1.0 FTE P.S. Crew Leader \$34,150; 0.5 FTE Pool Host Supervisor/Admin. Clerk \$16,572; 0.25 FTE Property Services Manager \$12,862						
FY18 Base Budget: 2.0 FTE Bldg. Tech III \$68,618; 1.0 FTE Bldg. Tech II \$33,072; 1.0 FTE Bldg. Tech I \$27,040; 1.0 FTE PS Crew leader \$32,635; 0.5 FTE Pool Host Supervisor/Admin. Clerk \$18,210; 0.25 FTE Property Services Manager \$13,380						
P/T Wages	14,919	22,358	22,358	23,103		23,103
FY17 Year-end Est.: 0.5 FTE Bldg. Tech III \$18,210; 0.11 FTE Maintenance/Audio-Visual \$3,724; 0.05 FTE Custodian/Audio-Visual \$424						
FY18 Base Budget: 0.5 FTE Bldg. Tech III \$18,210; 0.11 FTE Maintenance/Audio-Visual \$3,726; FTE 0.05 Custodian/Audio-Visual \$1,166						
Overtime	538	700	2,100	950	-	950
FY17 Year-end Est.: Due to Hurricane Matthew and staff used for after hour emergency work						
FY18 Base Budget: Cost of unanticipated after hours emergency work						
Special Pay	71	300	214	300	-	300
FY18 Base Budget: Additional pay for the property service crew leader in the absence of the Property Service Manager; call outs for facility issues						
Payroll Taxes	15,259	18,764	18,429	19,562	-	19,562
FY18 Base Budget: 9% of payroll						
401 A Benefit	1,466	2,465	1,958	3,662	-	3,662
FY17 Year-end Est.: 2 employees						
FY18 Base Budget: 3 employees						
Medical/Dental/Life Insurance	40,264	50,446	51,956	66,233	-	66,233
FY17 Year-end Est.: 7 medical \$7,107/person = \$49,749; 6 dental \$313/person = \$1,878; 7 life insurance \$47/person = \$329						
FY18 Base Budget: 7 medical \$9,154/person = \$64,078; 6 dental \$309/person = \$1,854; 7 life insurance \$43/person = \$301						
Sub-Total:	245,193	286,028	289,339	306,766	-	306,766
Supplies						
Operating Supplies	10,269	6,485	10,790	11,300	-	11,300
FY17 Year-end Est.: Upgraded safety equipment (hard hats, rain gear, safety vests, safety goggles, etc.) for 10 people; all safety equipment in addition to ladders, lumber, metal, paint, light bulbs						
FY18 Base Budget: Safety cones, ladders, lumber, paint, spray solvents, safety equipment, light bulbs						
Chemicals	37	485	300	325	-	325
FY18 Base Budget: WD-40, graffiti remover, grease, wasp/hornet spray						
Small Tools & Hardware	7,176	2,810	8,674	5,005	-	5,005
FY18 Base Budget: Nuts, bolts, screws, turnbuckle, cable, various hardware as needed						
Fuel	10,101	7,000	9,579	9,000	-	9,000
FY17 Year-end Est.: Increased trips to the beach for projects (fuel for trucks)						
FY18 Base Budget: Anticipated beach projects; fuel for trucks and equipment						
Sub-Total:	27,584	16,780	29,343	25,630	-	25,630

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	867	1,900	805	800	-	800
FY18 Base Budget: background tests, drug test, lift test (incl. after any unanticipated injury)						
Travel and Training	35	2,100	2,000	2,100	-	2,100
FY18 Base Budget: 2 supervisor training seminars; Property Services Manager Professional Membership and continuing education for FRPA (Florida Recreation and Parks Association) & APWA (American Public Works Association)						
Telephone, Internet, Cable	5,243	4,825	5,400	5,555	-	5,555
FY18 Base Budget: 3 cell phones, 1 telephone line, 1 fax line, internet/Wi-Fi, cable						
Utilities/Electricity	19,185	6,251	17,488	17,800	-	17,800
FY18 Base Budget: Power for Buildings A, C, D&E						
Utilities/Water	5,652	5,301	5,400	5,650	-	5,650
Utilities/Solid Waste - Garb/Rec.	4,252	4,194	5,535	4,300	-	4,300
FY18 Base Budget: Roll off trash dumpsters and recycling dumpsters for Property Service crews						
Equipment Leasing	133	1,434	2,977	2,400	-	2,400
FY17 Year-end Est.: Lift rental for various projects in Bldgs.						
FY18 Base Budget: Lift rental and other various equipment for anticipated projects in Bldgs.						
Workers Comp. Insurance	12,422	14,795	14,872	15,751	-	15,751
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments.						
Licenses, Permits, Lien Fees	-	250	250	250	-	250
FY18 Base Budget: Fire inspections (extinguishers, range hood and fire suppression systems)						
Employee Clothing Allowance	1,495	1,792	1,789	1,875	-	1,875
FY17 Year-end Est.: Safety shoes for 8 employees \$600; shirts for 8 employees \$1,192						
FY18 Base Budget: Safety shoes for 8 employees \$600; shirts from anticipated uniform company \$1,300						
Dues and Subscriptions	2,409	2,620	2,529	2,649	-	2,649
FY18 Base Budget: Facility Dude/Dude Solutions (web-based work order system)						
Sub-Total:	51,692	45,462	59,045	59,130	-	59,130
Maint. & Repairs						
R & M - Misc.	1,019	26,000	22,180	22,500	-	22,500
FY17 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 6 year replacement plan YEAR 1 tables and chairs \$5,000						
FY18 Base Budget: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 6 year replacement plan YEAR 2 tables and chairs \$5,000						
R & M Buildings	46,986	38,000	37,468	37,800	-	37,800
FY17 Year-end Est.: A/C repairs and replacements, lights, interior doors, carpet where needed, improvements to BBRD bldgs., general maintenance, painting and repair, etc.						
FY18 Base Budget: A/C repairs and replacements, lights, interior doors, carpet where needed, improvements to BBRD bldgs., general maintenance, painting and repair, etc.						
R & M Equipment	1,631	4,200	4,190	3,200	4,680	7,880
FY17 Year-end Est.: Repair and/or maintenance of Bldg. A lift, golf carts, backhoe, trailers, etc.						
FY18 Base Budget: Repair and/or maintenance of golf carts, heavy equipment						
FY18 Decision Point: Radio System						

FY18 Budget

Dept.		FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department		Actual	Revised	Est.	Base	Decision	Approved
Category			Budget	Year-end	Budget	Points	Budget
Vehicle Maintenance		5,278	6,000	5,983	5,550	-	5,550
FY18 Base Budget: Tires for trucks, replacement hoses, belts, oil changes, hoses, etc. (decreased due to replacement of old dump truck in FY17)							
Sub-Total:		54,913	74,200	69,821	69,050	4,680	73,730
Capital Outlay							
Capital Outlay		10,801	-	-	-	-	-
Sub-Total:		10,801	-	-	-	-	-
Total Expenditures:		390,183	422,470	447,548	460,576	4,680	465,256
Total Revenues over Expenditures:		(390,183)	(422,470)	(447,548)	(460,576)	(4,680)	(465,256)

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	72,155	70,998	71,111	71,515	-	71,515
FY17 Year-end Est.: 2.0 FTE Grounds Keeper \$58,248; 0.25 FTE Property Services Manager \$12,863						
FY18 Base Budget: 2.0 FTE Grounds Keeper \$58,135; 0.25 FTE Property Services Manager \$13,380						
P/T Wages	24,675	26,016	26,016	19,458	-	19,458
FY17 Year-end Est.: 1.0 FTE Grounds Keeper \$26,016						
FY18 Base Budget: 1.0 FTE Grounds Keeper \$19,458 (lower costs due to turnover of long-term employee)						
Overtime	55	-	-	-	-	-
Payroll Taxes	8,328	8,664	7,171	8,188	-	8,188
FY18 Base Budget: 9% of payroll						
Medical/Dental/Life Insurance	7,493	8,378	7,514	9,549	-	9,549
FY17 Year-end Est.: 1 medical \$7,107/person = \$7,107; 1 dental \$313/person = \$313; 2 life insurance \$47/person = \$94						
FY18 Base Budget: 1 medical \$9,154/person = \$9,154; 1 dental \$309/person = \$309; 2 life insurance \$43/person = \$86						
Sub-Total:	112,707	114,056	111,812	108,710	-	108,710
Supplies						
Operating Supplies	1,405	2,650	1,864	1,970	-	1,970
FY18 Base Budget: Blades, oil, chains, weed wacker line, etc.						
Chemicals	4,345	789	1,100	1,175	-	1,175
FY17 Year-end Est.: Unanticipated use of pre-mixed herbicide spray - changed to concentrate						
FY18 Base Budget: Concentrate herbicide and pre-emergent for licensed user						
Small Tools & Hardware	1,949	2,780	1,750	1,980	-	1,980
FY18 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	299	8,500	3,000	3,300	-	3,300
FY18 Base Budget: Cost of diesel fuel for grounds equipment						
Sub-Total:	7,999	14,719	7,714	8,425	-	8,425
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	-	1,000	543	600	-	600
FY18 Base Budget: Background check, drug screen, lift test for new and returning employees						
Utilities/Solid Waste - Garb/Rec.	4,200	4,195	5,483	5,000	-	5,000
FY18 Base Budget: Yard debris dumpsters (climb due to canal and lake bank cleanings)						
Equipment Leasing	2,965	850	825	850	-	850
FY18 Base Budget: Lift for trimming trees						
Workers Comp. Insurance	7,357	7,969	7,968	7,121	-	7,121
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Licenses, Permits, Lien Fees	-	500	500	500	-	500
FY17 Year-end Est.: \$500 for 2 staff members to get herbicide spray licenses						
FY18 Base Budget: \$500 for 2 staff members to get herbicide spray licenses						

FY18 Budget

Dept.						
Sub-Department	FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Approved Budget
Employee Clothing Allowance	460	1,181	1,147	1,181	-	1,181
FY17 Year-end Est.: Safety shoes for 5 employees \$375; Shirts for 5 employees \$772						
FY18 Base Budget: Safety shoes for 5 employees \$375; for 5 employees \$806						
Sub-Total:	14,983	15,695	16,466	15,252	-	15,252
Maint. & Repairs						
R & M Grounds	20,866	29,000	25,000	25,300	-	25,300
FY18 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilization, mulch						
R & M Equipment	10,850	12,580	9,454	9,500	-	9,500
FY18 Base Budget: Weedwackers, edgers, blowers, chain saws, pole saws, etc.						
Sub-Total:	31,716	41,580	34,454	34,800	-	34,800
Total Expenditures:	167,404	186,050	170,446	167,187	-	167,187
Total Revenues over Expenditures:	(167,404)	(186,050)	(170,446)	(167,187)	-	(167,187)

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	73,147	85,012	67,415	69,339	-	69,339
FY17 Year-end Est.: 1.0 FTE Custodian \$23,266; 1.0 FTE Custodian Supervisor \$31,286; 0.25 FTE Property Services Manager \$12,863						
FY18 Base Budget: 1.0 FTE Custodian \$23,275; 1.0 FTE Custodian Supervisor \$32,684; 0.25 FTE Property Services Manager \$13,380						
P/T Wages	127,188	114,928	114,928	132,659	-	132,659
FY17 Year-end Est.: 5.82 FTE Custodian \$102,041; 0.65 FTE Custodian/AV Tech \$12,887						
FY18 Base Budget: 5.82 FTE Custodian \$117,503; 0.65 FTE Custodian/AV Tech \$15,156						
Overtime	29	280	237	306	-	306
FY18 Base Budget: Additional coverage for street dances and special events						
Special Pay	50	200	90	134	-	134
Payroll Taxes	17,341	17,409	16,440	18,242	-	18,242
FY18 Base Budget: 9% of payroll						
401 A Benefit	1,224	1,970	938	985	-	985
FY17 Year-end Est.: 1 employee						
FY18 Base Budget: 1 employee						
Medical/Dental/Life Insurance	18,716	24,668	14,621	18,703	-	18,703
FY17 Year-end Est.: 2 medical \$7,107/person = \$14,214; 1 dental \$313/person = \$313; 2 life insurance \$47/person = \$94						
FY18 Base Budget: 2 medical \$9,154/person = \$18,308; 1 dental \$309/person = \$309; 2 life insurance \$43/person = \$86						
Sub-Total:	237,694	244,467	214,669	240,368	-	240,368
Supplies						
Operating Supplies	1,924	1,970	1,971	1,985	-	1,985
FY18 Base Budget: Printer ink, paper, office supplies, printer, etc.						
Cleaning Supplies	23,402	19,700	21,402	21,650	-	21,650
FY18 Base Budget: Various cleaning supplies for meeting rooms, buildings and offices						
Small Tools & Hardware	217	440	198	200	-	200
FY18 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	1,851	2,390	1,947	2,001	-	2,001
FY18 Base Budget: Fuel for custodial truck (also used by Administration Department personnel)						
Sub-Total:	27,394	24,500	25,518	25,836	-	25,836
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,940	1,900	1,200	1,200	-	1,200
FY18 Base Budget: Background check, drug screen, lift test for new and returning employees						
Travel and Training	105	-	-	-	-	-
Telephone, Internet, Cable	418	883	450	460	-	460
FY18 Base Budget: 1 telephone line, 1 fax line, internet/Wi-Fi, cable						
Workers Comp. Insurance	11,982	12,765	12,759	12,572	-	12,572
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						

FY18 Budget

Dept.						
Sub-Department	FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Approved Budget
Employee Clothing Allowance	589	2,658	2,583	2,583	-	2,583
FY17 Year-end Est.: Safety shoes for 12 employees = \$900; uniforms for 17 employees = \$1,683						
FY18 Base Budget: Safety shoes for 12 employees = \$900; uniforms for 17 employees = \$1,683						
Sub-Total:	15,034	18,206	16,992	16,815	-	16,815
Maint. & Repairs						
R & M Equipment	472	990	500	1,200	-	1,200
FY18 Base Budget: Leaf vacuum \$1,100 and other unanticipated equipment replacement						
Sub-Total:	472	990	500	1,200	-	1,200
Total Expenditures:	280,594	288,163	257,679	284,219	-	284,219
Total Revenues over Expenditures:	(280,594)	(288,163)	(257,679)	(284,219)	-	(284,219)

FY18 Budget

Dept.		FY 17	FY 17	FY 18	FY 18	FY 18
Sub-Department	FY 16	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	72,843	70,493	70,998	72,631	-	72,631
FY17 Year-end Est.: 2.0 FTE Pool Host \$41,561; 0.5 FTE Pool Host Supervisor \$16,574; 0.25 FTE Property Services Manager \$12,863						
FY18 Base Budget: 2.0 FTE Pool Host \$41,041; 0.5 FTE Pool Host Supervisor \$18,210; 0.25 FTE Property Services Manager \$13,380.						
P/T Wages	136,055	150,796	149,626	150,727	-	150,727
FY17 Year-end Est.: 5.13 FTE Pool Host \$97,149; 2.5 FTE Pool Technician \$52,477						
FY18 Base Budget: 5.13 FTE Pool Host \$98,072; 2.5 FTE Pool Technician \$52,655						
Overtime	152	102	264	250	-	250
Special Pay	1,414	600	1,400	1,425	-	1,425
FY18 Base Budget: Pool tech call-outs outside of normally scheduled hours						
Payroll Taxes	18,337	19,011	18,457	20,276	-	20,276
FY18 Base Budget: 9% of payroll						
Medical/Dental/Life Insurance	14,724	16,660	14,934	19,012	-	19,012
FY17 Year-end Est.: 2 medical \$7,107/person = \$14,214; 2 dental \$313/person = \$626; 2 life insurance \$47/person = \$94						
FY18 Base Budget: 2 medical \$9,154/person = \$18,308; 2 dental \$309/person = \$618; 2 life insurance \$43/person = \$86						
Sub-Total:	243,525	257,662	255,679	264,321	-	264,321
Supplies						
Operating Supplies	1,146	2,740	2,500	2,500	-	2,500
FY18 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, misc. office supplies for pool operations						
Chlorine	33,647	26,210	26,400	28,113	-	28,113
FY18 Base Budget: For treatment of pools per Brevard County Health Department standards						
Sub-Total:	34,793	28,950	28,900	30,613	-	30,613
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	502	1,100	995	1,000	-	1,000
FY18 Base Budget: Background checks, drug screens, lift test for new and returning employees						
Travel and Training	845	700	700	700	-	700
FY18 Base Budget: Certification and recertification for Pool Techs; crowd management training for Pool Hosts						
Telephone, Internet, Cable	3,056	3,124	3,060	3,115	-	3,115
FY18 Base Budget: 1 telephone line, 1 fax line, internet/Wi-Fi, cable						
Utilities/Electricity	19,850	25,000	21,568	22,000	-	22,000
FY18 Base Budget: Operate pool pumps at all 3 pools						
Utilities/Propane	1,299	13,800	13,680	13,800	-	13,800
FY18 Base Budget: Propane to heat all 3 pools						
Utilities/Water	30,377	25,633	11,004	12,600	-	12,600
FY18 Base Budget: Leaks in pools were repaired and now water usage is back to normal						
Workers Comp. Insurance	12,773	13,490	13,486	13,667	-	13,667
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						

FY18 Budget

Dept.						
Sub-Department	FY 16	FY 17	FY 17	FY 18	FY 18	FY 18
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	Approved Budget
Licenses, Permits, Lien Fees	1,050	300	1,050	1,050	-	1,050
FY18 Base Budget: Pool inspections (health and safety)						
Employee Clothing Allowance	240	1,695	1,677	1,695	-	1,695
FY18 Base Budget: Safety shoes for 5 Pool Techs for \$375; uniforms for 5 Pool Techs and 12 Pool Hosts \$1,320						
Sub-Total:	69,992	84,842	67,220	69,627	-	69,627
Maint. & Repairs						
R & M Equipment	5,984	8,500	6,000	5,080	-	5,080
FY18 Base Budget: Pumps, motors, pipes, etc.						
R & M Pools	12,722	8,800	8,800	9,000	-	9,000
FY18 Base Budget: Tables, chairs, ladders, tile, pavers, etc.						
Sub-Total:	18,705	17,300	14,800	14,080	-	14,080
Miscellaneous						
Cash Over/Short	(6)	-	-	-	-	-
Sub-Total:	(6)	-	-	-	-	-
Capital Outlay						
Capital Outlay	9,451	-	-	-	-	-
Sub-Total:	9,451	-	-	-	-	-
Total Expenditures:	376,461	388,754	366,599	378,641	-	378,641
Total Revenues over Expenditures:	(376,461)	(388,754)	(366,599)	(378,641)	-	(378,641)

FY18 Budget

	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	257,845	260,000	249,500	245,000	127,400	372,400
FY17 Year-end Est.: Based on FYTD data and impact of expanded exceptions and very slight slow down in home sales						
FY18 Base Budget: Projected new plateau of receipts						
FY18 Decision Point: Increase one-time new home owner social membership fee by \$255 as added by BOT during 3rd budget workshop.						
FY18 Decision Point: \$3,500. Increase in seasonal monthly renter social membership fee by \$5 by BOT at 3rd budget workshop						
FY18 Decision Point: \$1,500. Increase in adult annual renter social membership renewal fee by \$25 BOT at 3rd budget workshop						
Sub-Total:	257,845	260,000	249,500	245,000	127,400	372,400
Total Revenues:	257,845	260,000	249,500	245,000	127,400	372,400
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	5,993	20,930	20,930	21,259	-	21,259
FY17 Year-end Est.: 1.25 FTE Courtesy Cart Driver \$20,930						
FY18 Base Budget: 1.25 FTE Courtesy Cart Driver \$21,259						
Payroll Taxes	601	1,884	1,884	1,913	-	1,913
FY18 Base Budget: 9% of payroll						
Sub-Total:	6,595	22,814	22,814	23,172	-	23,172
Supplies						
Operating Supplies	2,464	1,500	1,875	1,500	-	1,500
FY18 Base Budget: Safety equipment and various supplies						
Sub-Total:	2,464	1,500	1,875	1,500	-	1,500
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	724	-	-	100	-	100
Telephone, Internet, Cable	444	315	222	315	-	315
FY18 Base Budget: 1 telephone line, 1 fax line, internet/Wi-Fi, cable						
Utilities/Electricity	7,174	7,522	7,689	7,759	-	7,759
FY18 Base Budget: Tennis courts, softball field, beach, etc.						
Utilities/Propane	100	-	50	50	-	50
Utilities/Water	3,925	4,336	3,301	3,500	-	3,500
FY18 Base Budget: Water for softball field and garden club						
Utilities/Solid Waste - Garb/Rec.	1,330	735	1,133	1,140	-	1,140
FY18 Base Budget: Garbage pick up from beach						
Utilities/Portable Toilets	6,058	6,100	7,423	6,100	-	6,100
FY18 Base Budget: Portable toilets at the beach and tennis courts						

FY18 Budget

	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Employee Clothing Allowance	45	-	-	-	-	-
Resident Activities	694	2,900	2,900	2,900	-	2,900
FY18 Base Budget: Resident events TBD						
Workers Comp. Insurance	-	2,100	1,358	1,360	-	1,360
FY18 Base Budget: Assumes 0% increase in premiums (due to experience) but affected by FY17 Pay Plan Adjustments						
Sub-Total:	20,493	24,008	24,076	23,224	-	23,224

Maint. & Repairs

R & M Buildings	1,300	-	-	-	-	-
R & M Grounds	57,654	37,000	42,849	45,000	2,200	47,200
FY17 Year-end Est.: Maintenance for softball and lawn bowling by ABM, over 60 softball field care, beach lawn care, etc.; paid for overseeding this year to perfect the bowling green						
FY18 Base Budget: Maintenance for softball and lawn bowling by ABM, over 60 softball field care, beach lawn care, etc.						
FY 18 Decision Point: Lawnbowling/Softball nematode and overseed treatment						
R & M Equipment	2,499	5,500	5,500	5,350	-	5,350
FY18 Base Budget: All recreational equipment: bocce ball, lawn bowling, shuffle board, tennis courts, basketball court, handball/pickleball court, etc.						
Sub-Total:	61,453	42,500	48,349	50,350	2,200	52,550

Capital Outlay

Capital Outlay	680	-	-	-	-	-
Sub-Total:	680	-	-	-	-	-
Total Expenditures:	91,684	90,822	97,114	98,246	2,200	100,446
Total Revenues over Expenditures:	166,161	169,178	152,386	146,754	125,200	271,954

FY18 Budget

Dept. Sub-Department Category Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	124,201	146,300	140,588	142,000	14,240	156,240
FY17 Year-end Est. 97% occupancy for the year of 366 lots						
FY18 Base Budget: Estimated 98% occupancy for the year						
FY18 Decision Point: 10% increase in monthly rental to \$36.30						
Kayak Storage Income	2,040	-	3,892	3,922	-	3,922
FY17 Year-end Est. 94% occupancy of 23 spaces at \$45 per quarter						
FY18 Base Budget: 95% occupancy of 23 spaces at \$45 per quarter						
Sub-Total:	126,241	146,300	144,480	145,922	14,240	160,162
Other Income						
Delinquent Fee Collections	1,435	1,290	1,310	1,240	-	1,240
Sub-Total:	1,435	1,290	1,310	1,240	-	1,240
Total Revenues:	127,676	147,590	145,790	147,162	14,240	161,402
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	16	350	120	100	-	100
FY18 Base Budget: Replacement access cards						
Sub-Total:	16	350	120	100	-	100
Other Gen. & Admin. Expenses						
Utilities/Electricity	7,639	7,600	7,884	8,100	-	8,100
FY18 Base Budget: Electricity for street lights, and use of renters						
Utilities/Water	1,998	1,890	1,707	1,814	-	1,814
FY18 Base Budget: Water used by renters and maintenance staff						
Utilities/Solid Waste - Garb./Rec.		-	-	-	-	-
Access System Service Fee	3,029	4,199	3,084	3,238	-	3,238
FY18 Base Budget: Monitoring of access gates and card system						
Sub-Total:	12,666	13,689	12,675	13,152	-	13,152
Maint. & Repairs						
R & M - Misc.	644	640	300	350	-	350
R & M Grounds	-	100	-	-	-	-
R & M Equipment	3,771	3,800	2,000	2,000	-	2,000
FY18 Base Budget: Repairs to access gate system						
Sub-Total:	4,415	4,540	2,300	2,350	-	2,350
Total Expenditures:	17,097	18,579	15,095	15,602	-	15,602
Total Revenues over Expenditures:	110,579	129,011	130,695	131,560	14,240	145,800

FY18 Budget

Dept.						
Sub-Department						
Category						
Description	FY 16 Actual	FY 17 Revised Budget	FY 17 Est. Year-end	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	95,599	89,664	71,652	89,698	-	89,698
FY17 Year-end Est.: Based on 2 units unoccupied for 8 months and new HOA office						
FY18 Base Budget: Based on full occupancy minus HOA office						
Common Area Maint Income	16,414	15,377	12,396	14,742	-	14,742
FY17 Year-end Est.: Based on 2 units unoccupied for 8 months and new HOA office						
FY18 Base Budget: Based on full occupancy minus HOA office						
Real Estate Taxes Income	12,009	9,319	7,901	10,623	-	10,623
FY17 Year-end Est.: Based on 2 units unoccupied for 8 months and new HOA office						
FY18 Base Budget: Based on full occupancy minus HOA office						
Sub-Total:	124,022	114,360	91,949	115,063	-	115,063
Other Income						
Delinquent Fee Collections	775	75	75	-	-	-
FY17 Year-end Est.: Pattern of consistent late payments from one tenant with two units						
FY18 Base Budget: Tenant with history of late payments lease ended in FY17						
Sub-Total:	775	75	75	-	-	-
Total Revenues:	124,797	114,435	92,024	115,063	-	115,063
Expenditures						
Shopping Center						
Other Gen. & Admin. Expenses						
Property taxes	14,329	14,600	14,919	14,919	-	14,919
FY18 Base Budget: Brevard County property taxes for the shopping center						
Utilities/Electricity	1,177	1,289	2,085	1,294	-	1,294
FY18 Base Budget: Electric for common area and vacant units						
Utilities/Water	165	165	565	178	-	178
FY18 Base Budget: Water for common area and vacant units						
Utilities/Solid Waste - Garb./Rec.	3,796	3,905	3,828	4,019	-	4,019
FY18 Base Budget: Charges for dumpsters used by tenants						
HOA Utilities	-	-	1,920	3,840	-	3,840
FY18 Base Budget: Cost of all utilities provided by BBRD for BFBHOA Office (started mid-FY17)						
Sub-Total:	19,467	19,959	23,317	24,250	-	24,250
Maint. & Repairs						
R & M Buildings	7,360	20,000	8,300	7,500	-	7,500
FY18 Base Budget: Roof, air condition, etc. repairs						
R & M Grounds		510	510	350	-	350
FY18 Base Budget: Landscape maintenance and replacement as needed						
Sub-Total:	7,360	20,510	8,810	7,850	-	7,850

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Capital Outlay						
Capital Outlay	4,200	-	-	-	-	-
Sub-Total:	4,200	-	-	-	-	-
Total Expenditures:	31,027	40,469	32,127	32,100	-	32,100
Total Revenues over Expenditures:	93,770	73,966	59,897	82,963	-	82,963

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Stormwater						
Other Income						
Debt Proceeds	165,000	-	-	-	-	-
FY16 Actual: Debt receipts authorized by BOT to finance equipment and projects						
Sub-Total:	165,000	-	-	-	-	-
Total Revenues:	165,000	-	-	-	126,167	-
Expenditures						
Stormwater						
Professional Expenses						
Professional Fees	16,717	5,000	2,500	-	-	-
FY17 Year-end Est.: Balance of engineering fees for stormwater projects						
Sub-Total:	16,717	5,000	2,500	-	-	-
Supplies						
Fuel	-	800	650	800	-	800
FY17 Year-end Est.: For skid steer (partial year)						
FY18 Base Budget: For skid steer						
Sub-Total:	-	800	650	800	-	800
Other Gen. & Admin. Expenses						
Equipment Leasing	-	-	3,000	1,500	-	1,500
FY17 Year-end Est.: Budget transferred to Debt Service line items mid-FY17 so no expenditures for this line-item except for short-term equipment rental						
Sub-Total:	-	-	3,000	1,500	-	1,500
Maint. & Repairs						
R & M Grounds	13,573	17,070	14,000	14,500	-	14,500
FY18 Base Budget: Approx. \$14,000 for canal and lake spraying and \$2,000 for tree/shrub removals						
R & M Equipment	-	1,000	4,000	1,500	-	1,500
FY17 Year-end Est.: Preventative maintenance for steed skid and boom mower arm and cost of purchasing a sickle cutting attachment for Bobcat.						
Canal/Lake Restoration	75,775	18,000	138,000	1,000	-	1,000
FY17 Year-end Est.: \$135,000 for Stormwater projects scheduled for Tamarind Cir. & Cherokee Ct. and \$3,000 misc.						
FY18 Base Budget: Misc. repairs to drainage system						
Sub-Total:	89,348	36,070	156,000	17,000	-	17,000

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category	FY 16	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Miscellaneous						
Debt Service Principal	5,273	26,379	31,603	31,603	-	31,603
FY17 Year-end Est.: Budget transferred from equipment leasing line-item where originally budgeted last year						
FY18 Base Budget: 12 monthly payments of \$2,633.59 (last payment scheduled for July 2021)						
Debt Service Interest	524	2,621	3,181	3,181	-	3,181
FY17 Year-end Est.: Budget transferred from equipment leasing line-item where originally budgeted last year						
FY18 Base Budget: 12 monthly payments of \$265.05 (last payment scheduled for July 2021)						
Sub-Total:	5,797	29,000	34,784	34,784	-	34,784
Total Expenditures:	111,862	70,870	196,934	54,084	-	54,084
Total Revenues over Expenditures:	53,138	(70,870)	(196,934)	(54,084)	126,167	(54,084)

FY18 Budget

Dept.						
Sub-Department		FY 17	FY 17	FY 18	FY 18	FY 18
Category		Revised	Est.	Base	Decision	Approved
Description	FY 16	Budget	Year-end	Budget	Points	Budget
	Actual					
Revenues						
R&M/Capital Projects (FY16 data includes closed Grants Department)						
Other Income						
Donations	-	-	-	-	-	-
Grants and Loans	-	-	198,222	50,000	-	50,000
FY17 Year-end Est.: LWCF reimbursable						
FY18 Base Budget: FRDAP Golf Grant reimbursable.						
Use of Fund Balance	-	287,000	-	-	167,308	167,308
FY18 Decision Point: One-time use of fund balance to reduce fund balance to minimum fund balance policy of 20%						
Prior Year Carry-Over Balances	-	44,029	-	-	-	-
Sub-Total:	-	331,029	198,222	50,000	167,308	217,308
Total Revenues:	-	331,029	198,222	50,000	167,308	217,308

Expenditures

R&M/Capital Projects (FY16 data includes closed Grants Department)

Professional Expenses

Professional Fees	-	-	-	-	-	-
FY17 Year-end Est.: Design costs for Bldg. A & 19th Hole kitchen projects are anticipated but amount is unknown at this time so costs are included in project costs below but will be expensed here as incurred.						
Sub-Total:	-	-	-	-	-	-

Contingency

Contingency	-	82,000	-	50,000	-	50,000
Sub-Total:	-	82,000	-	50,000	-	50,000

Repair & Maintenance Projects

Repay Reserves (Parking Lot Repave)	-	50,000	-	-	-	-
Softball Field Repair	16,139	-	-	-	-	-
FY 16 Other Completed Projects	36,290	-	-	-	-	-
Neighborhood Revitalize Program	7,531	10,669	30,000	-	100,000	100,000
Replace Damaged Concrete Sidewalks/Assembly Areas	8,285	41,715	41,715	-	25,000	25,000
Replace 19th Hole Tables & Chairs	-	12,000	8,355	-	-	-
Comm. Ctr. Projs.: Resurface Shuffleboard Concrete/Curbs (grant match)	-	15,000	6,500	-	-	-
Comm. Ctr. Projs.: Shuffle Board /Bocce benches and covers (grant)	-	20,500	21,500	-	-	-
Comm. Ctr. Projs.: Replace 4 Bocce Ball Courts (grant match)	-	7,500	15,000	-	-	-
Replace Concrete & Pavers Lounge (West Side)	-	-	-	-	55,000	55,000

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

FY 18
Base
Budget

FY 18
Decision
Points

FY 18
Approved
Budget

Replace Sidewalks at D&E / 19th Hole	-	-	-	-	21,000	21,000
Relocate Heater Equipment into New Pit Building at Pool 1	-	-	-	-	44,000	44,000
Replace Golf Cart Path Ph. 3	-	-	-	-	20,000	20,000
Christmas Decorations Ph. 1	-	-	-	-	10,000	10,000
Sub-Total:	68,245	157,384	123,070	-	275,000	275,000

Capital Outlay

Softball Field Scoreboard	8,900	-	-	-	-	-
Freshwater Observation Deck	14,137	-	-	-	-	-
Replace Pit at Pool #3	10,024	-	-	-	-	-
Replacement Lawnmower	18,021	-	-	-	-	-
FY 16 Other Completed Projects	18,454	-	-	-	-	-
Upgrade Elec. Infrast. in Bldg. A	23,526	76,474	76,474	-	70,000	70,000
Replace Shed for Garden Club	4,010	-	-	-	-	-
Restoration of (Golf Course)						
Bunkers Ph. 1	27,403	-	-	-	-	-
Expansion of #11 Tee Box	8,769	-	-	-	-	-
F&B POS System	9,813	-	-	-	-	-
Courtesy Golf Cart	9,654	-	-	-	-	-
Bldg. D/E Fire Alarm System	10,951	-	-	-	-	-
CCTV Replace. & Expansion	19,382	-	-	-	-	-
Bldg. D/E Projector/Screen	5,968	-	-	-	-	-
Building F Replacement	50,038	3,591	5,000	-	150,000	150,000
Replace Pit at Pool #2	-	40,000	40,000	-	-	-
Replace Roof on Bldg. A	-	60,000	60,000	-	-	-
Misc. F&B Equipment	-	9,500	9,500	-	-	-
Replace P.S. Dump Truck	-	55,000	67,452	-	-	-
Replace P.S. Golf Cart (2011)	-	9,000	8,101	-	-	-
Bleachers for Softball Field (2)	-	6,000	5,219	-	-	-
Golf Course Drainage (1,345 ft.)	-	16,500	16,500	-	-	-
Restoration of Golf Course						
Bunkers Ph. 2	-	30,000	30,000	-	-	-
Hi-Def CCTV Cameras	-	25,000	25,000	-	-	-
Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	-	11,000	11,000	-	-	-
Long-term Records Storage Unit (replaces rental unit)	-	5,500	5,500	-	-	-
Golf Course Pump House	-	60,000	24,999	-	-	-
Beach Projects (grant) Ph. 2	6,101	75,000	75,000	-	-	-
Replace Golf Irr. Control Unit	-	11,806	11,806	-	-	-
Replace 19th Hole Floor	-	4,774	4,774	-	-	-
Replace Lounge Awnings	-	-	7,515	-	-	-

FY18 Budget

Dept.

Sub-Department

Category

Description

FY 16
Actual

FY 17
Revised
Budget

FY 17
Est.
Year-end

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Base
Budget

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Bldg. A Kitchen Remodel	-	-	130,000	-	-	-
Bldg. A kitchen pass through door to hallway	-	-	13,000	-	-	-
Bldg. A kitchen/prep area/storage footprint expansion	-	-	110,000	-	-	-
Bldg. A kitchen assembly room entrance renovation	-	-	15,000	-	-	-
Bldg. A kitchen exterior walk-in cooler/freezer	-	-	24,900	-	-	-
19th Hole kitchen equipment	-	-	72,000	-	-	-
19th Hole interior renovations	-	-	14,000	-	-	-
19th Hole exterior walk-in cooler/freezer	-	-	20,000	-	-	-
Additional parking lights @ shopping center	-	-	-	-	18,000	18,000
Expand paver area west of Lounge by 20 feet	-	-	-	-	31,000	31,000
Replace pit building at Pool 1 and add salt water system	-	-	-	-	60,000	60,000
Replace roof on Lounge	-	-	-	-	32,000	32,000
Sails (sun shades) south of Lounge	-	-	-	-	10,000	10,000
New awning and panels west of Lounge	-	-	-	-	20,000	20,000
Replace P.S. truck (2002 mid-size)	-	-	-	-	17,000	17,000
Replace P.S. HD Utility Cart (2008)	-	-	-	-	15,000	15,000
Replace P.S. Golf Cart (2000)	-	-	-	-	9,200	9,200
Replace P.S. Golf Cart (2012)	-	-	-	-	9,200	9,200
Replace P.S. Golf Cart (2003)	-	-	-	-	9,200	9,200
Replace Lawnmower	-	-	-	-	30,500	30,500
Additional 4 Pickle Ball Courts	-	-	-	-	75,000	75,000
Restore Golf Course Bunkers Ph. 3	-	-	-	-	30,000	30,000
Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	-	-	-	-	90,000	90,000
Comm. Ctr. Projects: Convert west shuffle board area to miniature golf (FRDAP grant funded)	-	-	-	-	22,500	22,500
Beach Projects, LWCF (50% match), Ph. 3	-	-	-	-	75,000	75,000
D/E Emergency Backup Generator (added after 5yrFM&CIP review)	-	-	-	-	13,500	13,500
Sub-Total:	245,149	499,145	882,740	-	787,100	787,100
Total Expenditures:	313,395	738,529	1,005,810	50,000	1,062,100	1,112,100
Total Revenues over Expenditures:	(313,395)	(407,500)	(807,588)	-	(894,792)	(894,792)



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FY18 Approved Budget Decision Point List

Type	No.	Project Name	Department	Receipts or Cost	D.P. Form (Y/N)	NOTES	Included in FY18 (Y/N)
Revenues/Sources							
	1	Use of Fund Balance	R&M/Capital Projects	167,308	N	Used to fund one-time projects and reduce fund balance toward minimum fund balance policy of 20%.	Y
	2	Increase in Assessment by \$1.50 per Month	Administration: Finance	87,822	N	Originally proposed by Community Manager at \$1.00 per month and increased to \$1.50 per month by BOT during 3rd budget workshop	Y
	3	Increase Seasonal Monthly Renter Social Membership Fee by \$5	Resident Relations: Customer Service	3,500	N	Added by BOT during 3rd budget workshop	Y
	4	Social Membership Renewal Fee by \$25	Resident Relations: Customer Service	1,500	N	Added by BOT during 3rd budget workshop	Y
	5	Increase New Homeowner Social Membership Fee by \$255	Property Services: Recreation	122,400	N	Added by BOT during 3rd budget workshop	Y
	6	10% increase in Vehicle Storage Fees	Vehicle Storage	14,240	N	To generate additional revenue while keeping rates below area businesses.	Y
	7	10% increase in Golf Membership Fees	Golf-Pro Shop	23,067	Y	To generate additional revenue while keeping rates below area courses.	Y
	8	10% increase in Private Golf Cart Fees	Golf-Pro Shop	7,385	Y	To generate additional revenue while keeping rates below area courses.	Y
Total Revenue/Sources Decision Points				427,222			
Total Revenue/Sources Decision Points within FY18 Approved Budget				427,222			
Expenditures/Uses							
	1	MS Office 365 for Senior Staff	Administration: District Clerk	959	Y	Provides latest software releases for monthly fee which will decrease software conflicts among senior staff.	Y
	2	Summer Intern (Records Retention)	Administration: District Clerk	7,425	Y	To assist District Clerk in re-organizing old records for easier retrieval and/or destruction.	Y
	3	Florida Association of Special Districts (FASD) Annual Conference (2 trustees)	Administration: District Clerk	2,690	Y	Attendance of two trustees each year at FASD Conference	Y
	4	Electronic Resident Badging System	Resident Relations: Customer Service	63,581	Y	Not meant to replace pool hosts, but to provide better screening of users at pools and better security at beach and pier.	N
	5	Delete ARCC Volunteer inspectors' stipend	Resident Relations: DOR Enforcement	(4,000)	Y	Staff will assume inspection responsibilities	Y
	6	Reduced 19th Hole Summer Food Service	Food & Beverage: 19th Hole	(29,665)	Y	Requested by Community Manager due to repeated requests by residents/trustees for F&B to eliminate annual operating subsidy.	N
	7	Eliminate Summer Pasta Night Service	Food & Beverage: Pasta Night	(856)	Y	Requested by Community Manager due to repeated requests by residents/trustees for F&B to eliminate annual operating subsidy.	N
	8	Additional Golf R&M Budget	Golf-Pro Shop	15,000	Y	To return discretionary R&M budget to previous level (FY18 R&M contains \$15,852 for overseeding and nematode treatment)	Y
	9	Associate Golf Professional	Golf-Pro Shop	41,141	Y	Added by BOT at 12May17 BOT meeting.	Y
	10	P. S. Radio System	Property Services: Building	4,680	Y	Handheld units for staff working out of Falcon Drive.	Y
	11	Lawn Bowling & Softball Field Annual Over Seeding and Nematode Treatment	Property Services: Recreation	2,200	Y	To improve playability in wintertime and control of nematodes (which eat grass roots during the summer months)	Y
	12	Micco RV Lot CCTV System Repairs/Replacement	R&M/Capital Projects	12,000	Y	Submitted by R.R. Mgr. after 5yrFM&CIP draft was completed.	N
	13	D/E Emergency Backup Generator	R&M/Capital Projects	13,500	Y	Submitted by P.S. Mgr. after 5yrFM&CIP draft was completed.	Y
	14	R&M/Capital Projects endorsed by BOT at 5yrFM&CIP review workshop	R&M/Capital Projects	1,048,600	N	See 5yrFM&CIP section for details	Y
Total Expenditure/Uses Decision Points				1,166,181			
Total Expenditure/Uses Decision Points within FY18 Approved Budget				1,132,195			

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: 10% Increase in Golf Membership Fees
Department: Golf - Pro Shop
Sub-Dept.:
FY18 Rev.: \$23,067

Justification:

Per a recent rate survey of neighboring golf courses, it was determined that BBRD golf course membership rates are well below market levels. Currently, members comprise 71% of the rounds played. A 10% increase, is projected to generate an additional \$23,067 annually as follows:

Single	Year 1	Renewal
Current	642.50	612.70
Proposed	706.75	673.97
Increase	64.25	61.27

Family		
Current	973.50	913.00
Proposed	1,070.85	1,004.30
Increase	97.35	91.30

Seasonal Single		
Current	512.00	462.00
Proposed	563.20	508.20
Increase	51.20	46.20

Seasonal Family		
Current	829.90	779.90
Proposed	912.89	857.89
Increase	82.99	77.99

Budget Detail:

Golf Memberships		23,067
Total:		23,067

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: 10% Increase in Private Golf Cart Fees
Department: Golf - Pro Shop
Sub-Dept.:
FY18 Rev.: \$7,385

Justification:

Private Golf Cart (aka Trail) Fees are proposed to be increased to offset the maintenance cost resulting from the wear and tear to the golf course created by excessive golf cart traffic.

A 10 % increase for FY18 is projected to generate a total of \$7,385 in revenue (for a total FY18 Private Golf Cart Fees of \$81,239).

Budget Detail:

Private Golf Cart Fees		7,385
Total:		7,385

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Microsoft Office 365 for Senior Staff

Department: Administration

Sub-Dept.: District Clerk

FY18 Costs: \$959

Justification:

A subscription for key personnel (Comm. Mgr., Department Managers and Lead Accountant) that will provide latest Microsoft Office updates thereby decreasing compatibility issues for staff who produces 99.94% of materials for BOT agenda and public information.

Budget Detail:

[illegible]

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Summer Intern (Records Retention)
Department: Administration
Sub-Dept.: District Clerk
FY18 Costs: \$7,425

Justification:

To assist the District Clerk in organizing existing archived records to decrease time involved in future records retrieval and/or destruction. This Decision Point will fund a one-time seasonal position (0.23 FTE) based on an Administrative Assistant (NE-13) position for 12 weeks and then in subsequent fiscal years an annual 4 week minimum wage position (0.08 FTE).

Due to the workload of the District Clerk's Office and staffing level (one full-time manager and two part-time receptionists) staff is currently unable to progress beyond the historic pattern of records retention and periodic purging. This decision point will permit the reorganization of records into single packages/containers based on purge date with contents labeled on exterior of packages/containers. Current purging requires staff to sort through boxes with documents of varying purge dates. Annual purging of records would then occur each summer with the assistance of a 4 week temporary position.

Budget Detail:

P/T Wages	6,240
Payroll Taxes	562
Employee Recruitment & Testing	200
Operating Supplies	400
Workers Comp. Insurance	23
Total:	7,425

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: FL Assoc. of Special District Conf. (2 Trustese)
Department: Administration
Sub-Dept.: District Clerk
FY18 Costs: \$2,690

Justification:

(This decision point was requested by the Community Manager)

The Florida Association of Special Districts is the state-wide advocacy, educational and networking group for special districts' elected and appointed officials (similar to the Florida League of Cities). Annual membership (based on size of an organization's budget) for BBRD would be \$5,000. However, one or more trustees can attend their events (i.e. certified district official training, legislative forum, annual conference, etc.) for only \$100 over member rates. This decision point would fund two trustees' attendance at the annual FASD conference (4 days) and not the annual membership for BBRD.

Specific costs per trustee include:

\$540 lodging

\$525 registration

\$180 mileage reimbursement (high end, actual costs depends on location)

\$100 meal per diem (may be higher if reimbursement is selected)

Budget Detail:

Travel and Training		2,690
Total:		2,690

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title:	Electronic Resident Badging System
Department:	Resident Relations
Sub-Dept.:	Customer Service
FY18 Costs:	\$63,581

Justification:

Currently residents renew their badges annually. The current badges are created and laminated in Resident Relations. When a home is sold, new badges are created for the new owners, but the prior owners cards remain in circulation until their annual sticker expires. Using access cards would allow badges to be deactivated at the time of sale and when a resident is placed on the restriction list. It would deactivate key access to the beach and pier, eliminating duplicate keys remaining in circulation when access gates are added to the beach and pier.

Pool hosts would have card readers to be able to check the status of the residents privileges quickly with up to date information.

The cost of the printed card in house averages \$ 4.70. Alternatively - The costs of the cards could be passed onto each resident.

Staff would frequently monitor the list of active badge holders to assure cards are updated as needed.

With access cards updated as needed, the current practice of updating badges annually would be eliminated, as cards would remain active until the homeownership changes or the owners are placed on the restrictions list.

Prices include 1. access card printer, 2. printer cartridges to print 8,000 cards, 3. 8,000 cards, 4. access card readers (4) & annual service for the pool hosts access systems, 5. access system for pier and beach (gates not included), access systems for the pools gates, 2 at Pool 1, 1 at Pools 2 and 3.

Budget Detail:

Operating Supplies	Printer cartridges	3,040
Operating Supplies	8,000 Printable card	31,600
Access System Service Fee	Annual service charges	6,852
R & M Equipment	Card readers for (4) pools	6,600
Capital Outlay	Access card printer	2,825
Capital Outlay	Access system for gates at (3) pools, beach and pier	12,664
Total:		63,581

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Delete ARCC Volunteer Inspectors' Stipend
Department: Resident Relations
Sub-Dept.: DOR Enforcement
FY18 Costs: -\$4,000

Justification:

Historically, members of Architecture Review Control Committee (ARCC) have volunteered to conduct ARCC permit inspections and have been paid a stipend for their services. At the 7Feb17 joint BOT-BFBHOA workshop, the BOT directed staff to revise the Policy Manual to remove said enabling language and for the DOR staff to take over the responsibilities of the inspections. This Decision Point removes the budget for said stipends.

Budget Detail:

Fuel		(4,000)
Total:		(4,000)

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Reduced 19th Hole Summer Food Service
Department: Food & Beverage
Sub-Dept.: 19th Hole
FY18 Costs: -\$29,665

Justification:

(This decision point was requested by the Community Manager and is not a request or recommendation of the Food & Beverage Manager)

Although the BOT adopted a Revised Food and Beverage Principles of Operations document in 2016 which clearly states maximum hours of service in the 19th Hole is more important than breaking even financially, due to ongoing criticism of the required subsidy needed to operate the 19th Hole during the summer months, limited food service is proposed to reduce expenses for the months of May through September.

Lunch will be available from 11am-3pm Monday through Saturday. The immediate impact of this plan will be the suspension of breakfast service during these months and Sunday food service. Specifically, this proposal discontinues food service during Thursday night music and Fridays after 3pm. The bar will open at 9:30am Monday through Saturday rather than 7:30am when breakfast is served. The bar will continue to open at 8am on Sundays to accommodate the Sunday morning scramble league.

Specifically, this decision point would reduce 2.24 FTEs (part-time) as follows: 0.83 FTE Bartender \$9,744; 0.81 FTE Cook \$12,306; 0.56 FTE Server \$5,637; 0.03 FTE Crowd Monitor/Bar Back \$468; 0.01 FTE Dish Washer \$107

Budget Detail:

Beverage Sales	(1,500)
Food Sales	(7,200)
Total Revenue	(8,700)
P/T Wages	(28,262)
Payroll Taxes	(2,543)
Operating Supplies	(200)
Cleaning Supplies	(500)
Paper Supplies	(1,500)
Utilities/Electricity	(400)
Utilities/Water	(200)
Util./Solid Waste - Garb. & Recy.	(50)
Workers Comp. Insurance	(384)
Beverage Cost of Sales	(510)
Food Cost of Sales	(3,816)
Total Expenditures	(38,365)
Total:	(29,665)

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Eliminate Pasta Night Service
Department: Food & Beverage
Sub-Dept.: Pasta Night
FY18 Costs: -\$856

Justification:

(This decision point was requested by the Community Manager and is not a request or recommendation of the Food & Beverage Manager)

Although the BOT adopted a Revised Food and Beverage Principles of Operations document in 2016 which clearly states maximum hours of service in the 19th Hole is more important than breaking even financially, due to ongoing criticism of the required subsidy needed to operate the Food and Beverage Department during the summer months, elimination of Pasta Night from May through September is proposed. Although this decision point does not significantly reduce costs to the department, the provision of Pasta Night services cannot occur without current food service hours of the 19th Hole. This decision point should only be considered as a tandem proposal along with the reduced 19th Hole summer time food service proposal.

Specifically 0.61 FTEs would be reduced as follows:

Full-time: 0.03 FTE Team Lead (Cook) \$1,084; 0.08 FTE Cook \$1,898; 0.08 FTE Bartender \$1,125

Part-time: 0.08 FTE Bartender \$982; 0.08 FTE Cook \$1,638; 0.08 FTE F&B Host \$1,321; 0.08 FTE Server \$827; 0.10 FTE Dish Washer \$859

Budget Detail:

Beverage Sales	(6,992)
Food Sales	(11,281)
Total Revenue	(18,273)
F/T Salaries	(4,107)
P/T Wages	(5,627)
Payroll Taxes	(876)
Operating Supplies	(20)
Cleaning Supplies	(15)
Beverage Supplies	(20)
Paper Supplies	(8)
Workers Comp. Insurance	(384)
Beverage Cost of Sales	(2,657)
Food Cost of Sales	(5,415)
Total Expenditures	(19,129)
Total:	(856)

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Additional Golf R&M Budget
Department: Golf - Pro Shop
Sub-Dept.:
FY18 Costs: \$15,000

Justification:

Since mid-FY14, the Golf-Pro Shop Department has received a minimum \$40,000 in R&M budget (spread out over Buildings, Grounds and Equipment line-items). Due to the inclusion of the cost of annual overseeding and nematode treatment (\$15,852), the effective discretionary R&M budget is now substantially lower. Inclusion of this Decision Point would return the Golf-Pro Shop R&M Budget to historic levels to address maintenance and repair needs as they occur.

Budget Detail:

R&M Grounds		15,000
	Total:	15,000

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Associate Golf Profession
Department: Golf - Pro Shop
Sub-Dept.:
FY18 Costs: \$41,141

Justification:

The addition of 1.0 FTE Associate Golf Professional and the deletion of 0.25 FTE Clerk position will increase consistency of player and customer experiences by having a professional staff person at work seven days a week (as opposed to the five days a week the Golf Operations Manager now works). The BOT added this Decision Point to the FY18 Proposed Budget at the 12May17 BOT meeting.

Budget Detail:

F/T Salaries	31,699
P/T Wages	(5,300)
Payroll Taxes	2,376
401 A Benefit	951
Medical/Dental/Life Ins.	8,329
Travel and Training	1,250
Workers Comp. Insurance	1,052
Employee Clothing Allowance	250
Dues and Subscriptions	534
Total:	41,141

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Property Services Radio System
Department: Property Services
Sub-Dept.: Buildings
FY18 Costs: \$4,680

Justification:

With the constant need for better communication and response to issues, Property Services is always looking for better communications. Approximately 10 years ago the department had a radio system that worked very well however as with most electronics, heavy usage and newer technology renders the system obsolete. Prior management did not approve replacing the system. Radio systems have come a long way from CB radios and have even gone digital. This decision point will enable the procurement of handheld units for staff located at Falcon Drive.

Budget Detail:

R & M Equipment	4,680
Total:	4,680

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Lawn Bowling & Softball Field Over Seeding and Nematode Treatment
Department: Property Services
Sub-Dept.: Recreation
FY18 Costs: \$2,200

Justification:

The lawn bowling court and softball field have Bermuda grass which can go dormant in winter months if cold weather occurs. Under ideal winter weather the Bermuda grass grows very slowly when there is maximum wear and tear from residents' use. Annual over seeding of a winter rye grass enables residents to have a higher quality playing surface and safe guards against the impact of cold weather on the Bermuda.

Likewise, during the hot growing summer season nematodes multiply and eat the roots of the Bermuda grass thereby hampering and even killing the grass. There is no applicable cure for nematodes but annual treatment can keep their numbers low and enable the Bermuda grass to flourish.

Budget Detail:

R & M Grounds		2,200
Total:		2,200

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title: Micco RV Lot CCTV Replacement
Department: Vehicle Storage
Sub-Dept.: N/A
FY18 Costs: \$12,000

Justification:

Our current camera system in the Micco lot was installed circa 2012. During the summer of 2014 the camera and gate system sustained multiple lightning strikes. The damaged yet functional cameras and wires were not replaced at that time. The current image of the cameras system is poor. Recordings do not provide clear footage due to the quality of the cameras and the wiring. The cost is to replace the cameras and all wiring and install amps to improve quality due to the length of the wiring.

In addition, if work is performed, additional cameras can be installed to increase visibility of vehicles and people in vehicle storage lots.

Budget Detail:

R & M Equipment	12,000
Total:	12,000

Barefoot Bay Recreation District

FY18 Approved Budget

Decision Point

Title:	D/E Emergency Backup Generator
Department:	R&M/Capital
Sub-Dept.:	N/A
FY17 Costs:	\$13,500

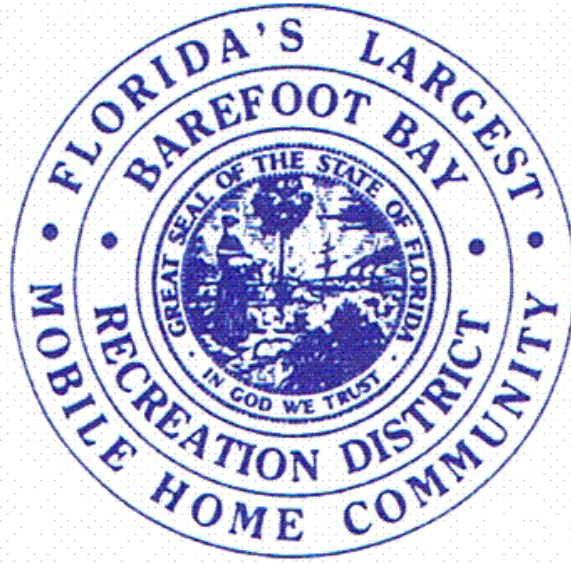
Justification:

Procurement of a propane powered emergency backup generator for Building D/E to use in emergency situations. Per the BOT adopted Emergency Management Plan, essential staff bunker in place in Building D/E during storm events to ensure access to BBRD immediately after winds go below 40 MPH. In 2016, 5 souls bunkered in place during Hurricane Matthew which saw the loss of electrical power to the building for approximately 8-10 hours. A portable generator was used to power the reach-in coolers and provide limited lighting. If a more severe storm is experienced, staff could be required to operate out of Building D/E for multiple days (until roads are cleared and a curfew is lifted) and the portable generator is insufficient for said need.

The procurement of an emergency backup generator could power essential needs (refrigeration, lights, fans, etc.) but would not be powerful enough to power the 19th Hole and Pro Shop simultaneously.

Budget Detail:

Capital Outlay	13,500
Total:	13,500



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FY17 Year-end Estimate
Comparative Table

FY17 Year-end Estimate
Comparative Table

	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Pasta Night	F&B: Sp. Events		P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																					
District Assessment Fee		3,514,320																			3,514,320
Recreation Fees																249,500					249,500
Guess Passes			68,200																		68,200
Golf Memberships											233,000										233,000
Non Resident Golf User Fees											1,200										1,200
Non Resident Golf Initiation Fees											650										650
Fleet Golf Cart Rentals											90,500										90,500
Private Golf Cart Fees											74,600										74,600
Handicap Fees											6,300										6,300
Golf Club Storage											500										500
Practice Range											1,600										1,600
Greens Fees											133,800										133,800
Golf Rental Equipment											1,388										1,388
Merchandise Sales											70,100										70,100
Beverage Sales							313,057	222,995	22,000	103,556											661,608
Food Sales							60,022	146,595	28,650	70,055											305,322
Building Rentals			6,000																		6,000
DOR Enforcement Fees				14,800																	14,800
Grants and Loans																				198,222	198,222
Interest Income		6,500																			6,500
Miscellaneous Income Golf											1,080										1,080
Vending Machine Income							1,350														1,350
NSF Fees		120																			120
Sales Tax Discounts		360																			360
Delinquent Fee Collections		5,340															75	1,310			6,725
Lien Fee Reimbursement		2,610																			2,610
Legal Fee Recovery		2,180																			2,180
Postage Revenue		309																			309
Ins. Proceeds (reimbursements)	5,000																				5,000
Proceeds from Sale of Fixed Assets		5,200																			5,200
Misc. Income General	550	14,000	3,684	1,335			1,700	125		794	1,620										23,808
Vehicle Storage Income																		140,588			140,588
Kayak Storage Income																		3,892			3,892
Leasing Income																	71,652				71,652
Common Area Maint. Income																	12,396				12,396
Real Estate Taxes Income																	7,901				7,901
Total Revenues:	5,550	3,550,939	77,884	16,135	-	-	376,129	369,715	50,650	174,405	616,338	-	-	-	-	249,500	92,024	145,790	-	198,222	5,923,281
Expenditures																					
F/T Salaries	50,144	179,821	56,353	78,727		55,720	24,531	50,927	7,740	2,753	118,151	192,324	71,111	67,415	70,998						1,026,715
P/T Wages	18,025	-	33,739	34,851	24,160	20,316	50,573	75,981	8,768	30,310	73,900	22,358	26,016	114,928	149,626	20,930					704,481
Overtime	40	361	150	125		200	300	795		550	12	2,100		237	264						5,134
Special Pay		750		1,800							5,200	214		90	1,400						9,454
Payroll Taxes	6,139	16,284	8,982	10,233	2,174	6,843	6,786	11,449	1,486	2,998	17,816	18,429	7,171	16,440	18,457	1,884					153,571
401 A Benefit	1,504	3,389	1,690	2,361		1,672		445			2,619	1,958		938							16,576
Medical/Dental/Life Insurance	8,329	28,389	9,301	9,159		55	16,612	8,330			78	51,956	7,514	14,621	14,934						169,278
HR Consulting Fees			4,913																		4,913
Payroll Fees		16,600																			16,600
Professional Fees	53,862	2,300																	2,500		58,662
Legal Fees	190,000		2,870	12,000																	204,870
Management Fees	153,000																				153,000
Management Fees/Tax Roll	5,000																				5,000
Accounting & Auditing Fees		31,000																			31,000
Software Renewal/Support Fees	3,945	5,214	250	10,800							1,668										21,877
Operating Supplies	5,390	5,890	3,150	3,800	3,200	1,000	1,990	3,150	80	990	11,100	10,790	1,864	1,971	2,500	1,875		120			58,860
Cleaning Supplies							1,300	3,500	35	100				21,402							26,337
Chlorine															26,400						26,400
Chemicals												300	1,100								1,400
Beverage Supplies							3,900	3,195	40	325											7,460

FY17 Year-end Estimate
Comparative Table

FY17 Year-end Estimate
Comparative Table

Description	Admin:	Admin:	R.R.:	R.R.:	R.R.:	F&B:	F&B:	F&B: 19th	F&B:	F&B:	Golf	P.S.:	P.S.:	P.S.:	P.S.:	P.S.	Shopping	Vehicle	Storm-	R&M/	Total
	District		Customer		Comm.		Lounge	Hole		Sp. Events		Buildings	Grounds	Custodial	Pools	Rec.				Capital	
Paper Supplies						200	4,300	4,400	23	250											9,173
Small Tools & Hardware												8,674	1,750	198							10,622
Fuel				6,360	2,520			345				9,579	3,000	1,947				650			24,401
Collection Fees		68,946																			68,946
Collection Discounts		113,600																			113,600
Property Taxes		15,712									1,005						14,919				31,636
ICMA Retirement		1,000																			1,000
Employee Incentive		5,502																			5,502
Employee Recruitment & Testing	142	120	245	100	280		750	700	72	500	600	805	543	1,200	995						7,052
Lien & Recording Fees	1,300	1,260														700					2,560
Travel & Training	1,424	4,651	300	3,000		200	1,250	1,150			950	2,000			700						15,625
Telephone, Internet, Cable	1,450	3,528	1,359	1,380	500	1,568	500	10,000			4,740	5,400		450	3,060	222					34,157
Postage	5,450	3,195		4,200																	12,845
Utilities/Electrical		3,840	554	695			1,750	2,300			18,300	17,488			21,568	7,689	2,085	7,884			84,153
Utilities/Propane							1,306	2,500		1,980					13,680	50					19,516
Utilities/Water			308	308			800	1,475	100		6,700	5,400			11,004	3,301	565	1,707			31,668
Utilities/Solid Waste-Garbage							1,500	1,305	204	800	8,200	5,535	5,483			1,133	3,828				27,988
Utilities/Portable Toilets																7,423					7,423
HOA Utilities																	1,920				1,920
Equipment Leasing	3,160	3,120	2,112	2,470			1,910	3,304			30,701	2,977	825					3,000			53,579
Uniform Leasing							2,772	2,775													5,547
Insurance	140,754																				140,754
Resident Activities																2,900					2,900
Workers Comp. Insurance	1,654	557	324	641	169	2,451	2,828	5,089	786	1,790	5,830	14,872	7,968	12,759	13,486	1,358					72,562
Access System Service Fee																		3,084			3,084
Licenses, permits & lien fees												250	500		1,050						1,800
Printing	7,300	1,479	525	450																	9,754
Advertising	2,300	1,450									5,850										9,600
Employee Clothing Allowance				295	150						1,078	1,789	1,147	2,583	1,677						8,719
Bank Charges		31,750																			31,750
Dues & Subscriptions	850	214		140			3,317	2,375	100	807	4,923	2,529									15,255
DOR Enforcement Expenses				1,875																	1,875
Election Expenses	2,400																				2,400
Golf Course Maintenance											435,026										435,026
R & M Misc		180					100	325				22,180						300			23,085
R & M Buildings		2,115	436	437			2,300	1,350	145	250	24,985	37,468					8,300				77,786
R & M Grounds											62,985		25,000			42,849	510		14,000		145,344
R & M Equipment	5,500	2,200	1,525	1,050			5,325	7,995		725	19,910	4,190	9,454	500	6,000	5,500		2,000	4,000		75,874
R & M Pools															8,800						8,800
Vehicle Maintenance				645								5,983									6,628
Canal/Lake Restoration																			138,000		138,000
Music & Entertainment							38,995	7,300		18,325											64,620
Food Costs of Sales							29,711	72,565	14,039	33,626											149,941
Beverage Costs of Sales							118,962	82,508	8,140	38,675											248,285
Soft Drinks & CO ₂							19,117	13,509	525	495											33,646
Merchandise Cost of Sales											49,000										49,000
Miscellaneous Expenditures			500																		500
Debt Service Principal																			31,603		31,603
Debt Service Interest																			3,181		3,181
Transfer to Debt Service Fund		430,000																			430,000
R&M Projects																				108,070	108,070
Capital projects																				897,740	897,740
Cash Over/Short			12				582	1	(535)	(48)											12
Total Expenditures:	669,062	984,417	129,598	187,902	33,153	90,225	344,067	381,043	42,283	135,714	911,279	447,548	170,446	257,679	366,599	97,114	32,127	15,095	196,934	1,005,810	6,498,095
Total Revenues over Expenditures:	(663,512)	2,566,522	(51,714)	(171,767)	(33,153)	(90,225)	32,062	(11,328)	8,367	38,691	(294,941)	(447,548)	(170,446)	(257,679)	(366,599)	152,386	59,897	130,695	(196,934)	(807,588)	(574,814)

FY18 Approved Budget
Comparative Table

FY18 Approved Budget
Comparative Table

	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Pasta Night	F&B: Sp. Events	Golf	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Revenues																					
District Assessment Fee		3,600,702																			3,600,702
Recreation Fees																372,400					372,400
Guess Passes			68,200																		68,200
Golf Memberships											253,737										253,737
Non Resident Golf Initiation Fees											650										650
Fleet Golf Cart Rentals											90,500										90,500
Private Golf Cart Fees											81,239										81,239
Handicap Fees											6,237										6,237
Golf Club Storage											500										500
Practice Range											1,980										1,980
Greens Fees											133,800										133,800
Golf Rental Equipment											1,350										1,350
Merchandise Sales											76,000										76,000
Beverage Sales							320,933	228,570	22,550	106,145											678,198
Food Sales							61,566	150,270	29,366	71,806											313,008
Building Rentals			6,000																		6,000
DOR Enforcement Fees				9,300																	9,300
Grants and Loans																				50,000	50,000
Interest Income		6,500																			6,500
Miscellaneous Income Golf											600										600
Vending Machine Income							1,350														1,350
Sales Tax Discounts		360																			360
Delinquent Fee Collections		5,040																1,240			6,280
Lien Fee Reimbursement		2,250																			2,250
Legal Fee Recovery		2,079																			2,079
Postage Revenue		266																			266
Ins. Proceeds (reimbursements)	5,000																				5,000
Proceeds from Sale of Fixed Assets		2,850																			2,850
Misc. Income General	750	1,000	3,600				1,743	125		1,000	1,620										9,838
Vehicle Storage Income																		156,240			156,240
Kayak Storage Income																		3,922			3,922
Leasing Income																	89,698				89,698
Common Area Maint. Income																	14,742				14,742
Real Estate Taxes Income																	10,623				10,623
Use of Fund Balance																				167,308	167,308
Total Revenues:	5,750	3,621,047	77,800	9,300	-	-	385,592	378,965	51,916	178,951	648,213	-	-	-	-	372,400	115,063	161,402	-	217,308	6,223,707
65879																					
Expenditures																					
F/T Salaries	52,312	184,039	60,394	85,371		58,115	25,546	55,772	8,157	2,753	146,213	192,956	71,515	69,339	72,631						1,085,113
P/T Wages	24,225	-	39,260	40,741	35,147	20,316	51,926	79,228	10,677	31,622	68,607	23,103	19,458	132,659	150,727	21,259					748,955
Overtime	40	495	150	150	900		250	325		525		950		306	250						4,341
Special Pay		750		1,800								300		134	1,425						4,409
Payroll Taxes	6,892	16,676	8,982	11,364	3,163	7,300	6,995	12,179	1,695	3,123	19,333	19,562	8,188	18,242	20,276	1,913					165,883
401 A Benefit	1,570	4,670	1,811	2,561		1,743		700			3,649	3,662		985							21,351
Medical/Dental/Life Insurance	9,506	38,024	9,717	9,689		43	19,012	9,549			8,411	66,233	9,549	18,703	19,012						217,448
Payroll Fees		17,145																			17,145
Professional Fees	17,641	11,000			36,000						1,679										66,320
Legal Fees	131,000		4,505	13,000																	148,505
Management Fees	157,500																				157,500
Management Fees/Tax Roll	5,000																				5,000
Accounting & Auditing Fees		31,000																			31,000
Software Renewal/Support Fees	3,999	5,567	355	10,800							1,668										22,389
Operating Supplies	6,000	5,988	3,350	3,895	1,325	950	2,195	3,100	85	950	11,500	11,300	1,970	1,985	2,500	1,500		100			58,693
Cleaning Supplies							1,350	3,550	40	125				21,650							26,715
Chlorine															28,113						28,113
Chemicals												325	1,175								1,500
Beverage Supplies							3,995	3,200	45	350											7,590
Paper Supplies						250	4,450	4,500	28	275											9,503

FY18 Approved Budget
Comparative Table

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Comparative Table

	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: DOR	R.R.: Comm. Watch	F&B: Admin.	F&B: Lounge	F&B: 19th Hole	F&B: Pasta Night	F&B: Sp. Events	Golf	P.S.: Buildings	P.S.: Grounds	P.S.: Custodial	P.S.: Pools	P.S. Rec.	Shopping Center	Vehicle Storage	Storm- water	R&M/ Capital Projects	Total
Small Tools & Hardware												5,005	1,980	200							7,185
Fuel				2,450	3,100			355				9,000	3,300	2,001					800		21,006
Collection Fees		71,243																			71,243
Collection Discounts		117,900																			117,900
Property Taxes		17,900									1,300						14,919				34,119
ICMA Retirement		1,000																			1,000
Employee Incentive		58,718																			58,718
Employee Recruitment & Testing	200	120	300	100	200	100	750	750	86	600	300	800	600	1,200	1,000	100					7,206
Lien & Recording Fees	1,310	1,450																			2,760
Travel & Training	4,480	5,650	2,175	2,165		300	1,350	1,225			2,500	2,100			700						22,645
Telephone, Internet, Cable	1,965	3,708	1,500	1,420	500	1,575	525	10,600			4,800	5,555		460	3,115	315					36,038
Postage	1,550	3,395		3,900																	8,845
Utilities/Electrical		4,080	730	750			1,800	2,450			18,900	17,800			22,000	7,759	1,294	8,100			85,663
Utilities/Propane							1,360	2,600		2,250					13,800	50					20,060
Utilities/Water			340	325			825	1,500	115		7,030	5,650			12,600	3,500	178	1,814			33,877
Utilities/Solid Waste-Garbage							1,550	1,345	205	850	8,000	4,300	5,000			1,140	4,019				26,409
Utilities/Portable Toilets																6,100					6,100
HOA Utilities																	3,840				3,840
Equipment Leasing	3,465	1,860	2,132	2,494			1,950	3,304			30,101	2,400	850						1,500		50,056
Uniform Leasing							2,780	2,780													5,560
Insurance	151,000																				151,000
Resident Activities																2,900					2,900
Workers Comp. Insurance	2,026	663	359	656	246	3,196	3,052	5,319	790	1,671	7,308	15,751	7,121	12,572	13,667	1,360					75,757
Access System Service Fee																		3,238			3,238
Licenses, permits & lien fees												250	500		1,050						1,800
Printing	1,300	1,495	560	350																	3,705
Advertising	2,350	1,409									2,900										6,659
Employee Clothing Allowance				300	185						1,300	1,875	1,181	2,583	1,695						9,119
Bank Charges		31,200																			31,200
Dues & Subscriptions	850	214		140			2,433	2,375		1,415	5,527	2,649									15,603
DOR Enforcement Expenses				2,300																	2,300
Election Expenses	10,000																				10,000
Golf Course Maintenance											448,077										448,077
R & M Misc		180					125	325				22,500						350			23,480
R & M Buildings		2,220	500	525			2,250	2,100	125	250	3,500	37,800					7,500				56,770
R & M Grounds											47,500	7,880	25,300			47,200	350		14,500		142,730
R & M Equipment	975	2,100	925	400		500	6,850	8,225		800	4,000		9,500	1,200	5,080	5,350		2,000	1,500		49,405
R &M Pools															9,000						9,000
Vehicle Maintenance				800								5,550									6,350
Canal/Lake Restoration																			1,000		1,000
Contingency		29,012																		50,000	79,012
Music & Entertainment							38,999	7,325		19,000											65,324
Food Costs of Sales							29,552	72,130	14,096	34,467											150,245
Beverage Costs of Sales							118,745	82,285	7,893	39,282											248,205
Soft Drinks & CO ₂							19,595	13,846	675	525											34,641
Merchandise Cost of Sales											51,000										51,000
Miscellaneous Expenditures			600																		600
Debt Service Principal																			31,603		31,603
Debt Service Interest																			3,181		3,181
R&M Projects																				275,000	275,000
Capital projects																				787,100	787,100
Total Expenditures:	597,156	670,871	138,645	198,446	80,766	94,388	350,210	392,942	44,712	140,833	905,103	465,256	167,187	284,219	378,641	100,446	32,100	15,602	54,084	1,112,100	6,223,707
Total Revenues over Expenditures:	(591,406)	2,950,176	(60,845)	(189,146)	(80,766)	(94,388)	35,382	(13,977)	7,204	38,118	(256,890)	(465,256)	(167,187)	(284,219)	(378,641)	271,954	82,963	145,800	(54,084)	(894,792)	-