

FY18 Approved Budget



Picture of D/E Flag Pole as
Hurricane Matthew Approached

Adopted by the
BBRD Board of Trustees
on 27Jun17

Barefoot Bay Recreation District

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Matt Goetz, Property Services Manager

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BAREFOOT BAY RECREATION DISTRICT

October 1, 2017

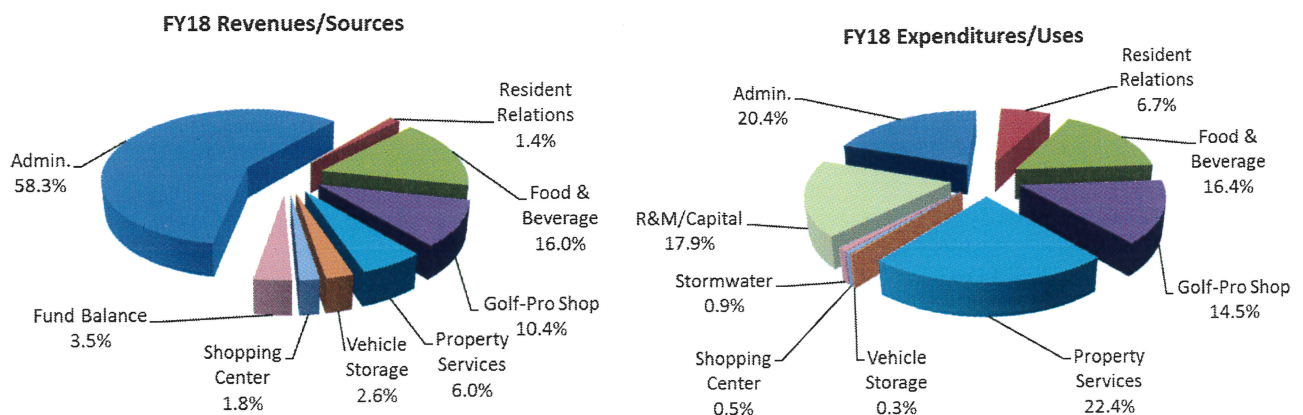
Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present to you the FY18 Approved Budget. This document represents the culmination of 10 plus months of staff's time. The information contained herein comprises the finished product that began as the line item budget as requested by the department managers and assembled and balanced to available revenues by the Finance Manager and me. The Five-year Financial Model and Capital Improvement Plan (5yrFM&CIP, as incorporated herein) was reviewed by the Finance Advisory Committee prior to Board of Trustees (BOT) review and endorsement on 31Jan17. On 10Feb17, the BOT abolished all advisory committees (while retaining the two quasi-judicial committees: Architectural Review Control and Violations) and restored the historic submittal date of April 1st for this document. On 27Jun17, the FY18 Proposed Budget was adopted by the BOT thereby becoming the FY18 Approved Budget that is the basis of this document.

FY18 is the first debt free fiscal year in the history of BBRD. Although small loans and financing mechanisms remain in use (i.e. stormwater loan, fleet golf cart financing, copier financing, etc.), the cost of these are nominal and could be paid off in a single year if so desired. Financing certain items, as previously listed, are done for payment smoothing effects over multiple years rather than being beyond the ability of BBRD to pay at one time (as was the case of the \$8,500,000 loan for the purchase of the common area). In FY15, the BOT decided through the 5yrFM&CIP review to hold the assessment rate steady and reinvest surplus revenues in future years into service enhancements and increased R&M/Capital projects. The FY18 Approved Budget continues this approach with \$1,062,100 in R&M/Capital projects and \$3,064,482 planned for the five-years of FY18-22.

Revenues and Expenditures Summary

The General Fund FY18 Approved Budget is presented balanced at \$6,223,707 (with use of fund balance). The total revenue/sources and total expenditures/uses are each \$54,253 or 0.88% higher than the FY17 Original Budget. When use of fund balance is removed from both years, the FY18 Approved Budget is \$54,253 or 0.88% higher than the FY17 Original Budget.



The FY18 Approved Budget is based on an assessment rate of \$738.00 per year per lot.

	FY 16	FY17	FY 17	FY 18	FY 18	FY 18
	Actual	Original	Est.	Base	Decision	Approved
		Budget	Year-end	Budget	Points	Budget
Revenues/Sources						
District Clerk	16,965	3,385	5,550	5,750	-	5,750
Finance	3,575,502	3,535,700	3,550,939	3,533,225	87,822	3,621,047
Administration	3,592,467	3,539,085	3,556,489	3,538,975	87,822	3,626,797
Customer Service	69,653	81,709	77,884	77,800	-	77,800
DOR	21,550	8,000	16,135	9,300		9,300
Comm. Watch	-	-	-	-	-	-
Resident Relations	91,203	89,709	94,019	87,100	-	87,100
Administration	-	-	-	-	-	-
Lounge	331,636	273,190	376,129	385,592	-	385,592
19th Hole	384,673	386,301	369,715	378,965	-	378,965
Pasta Night	64,019	71,789	50,650	51,916	-	51,916
Special Events	147,157	174,049	174,405	178,951	-	178,951
Food & Beverage	927,485	905,329	970,899	995,424	-	995,424
Golf-Pro Shop	629,506	826,306	616,338	617,761	30,452	648,213
Buildings	-	-	-	-	-	-
Grounds	-	-	-	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	257,845	260,000	249,500	245,000	127,400	372,400
Property Services	257,845	260,000	249,500	245,000	127,400	372,400
Vehicle Storage	127,676	147,590	145,790	147,162	14,240	161,402
Shopping Center	124,797	114,435	92,024	115,063	-	115,063
Stormwater	165,000	-	-	-	-	-
R&M/Capital Projects*	-	287,000	198,222	50,000	167,308	217,308
Total Revenues/Sources	5,915,979	6,169,454	5,923,281	5,796,485	427,222	6,223,707

* Indicates Grant Department was closed at end of FY16 and FY16 expenditures are combined into R&M/Capital Department for said fiscal year.

The FY18 Approved Budget is based on an assessment rate of \$738.00 per year per lot.

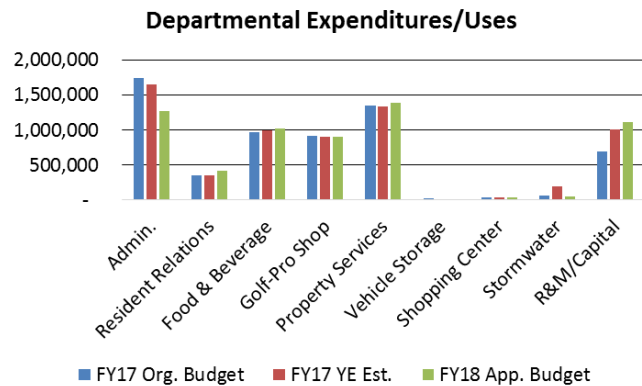
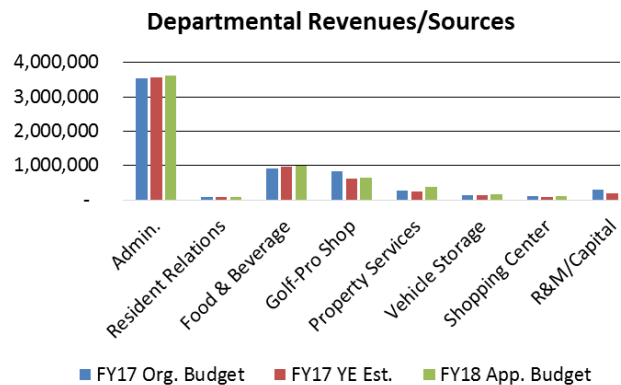
	FY 16	FY17	FY 17	FY 18	FY 18	FY 18
	Actual	Original	Est.	Base	Decision	Approved
		Budget	Year-end	Budget	Points	Budget
Expenditures/Uses						
District Clerk	590,615	621,369	669,062	586,082	11,074	597,156
Finance	1,046,886	1,129,976	984,417	670,871	-	670,871
Administration	1,637,501	1,751,345	1,653,479	1,256,953	11,074	1,268,027
Customer Service	116,361	125,690	129,598	138,645	-	138,645
DOR	195,603	175,028	187,902	202,446	(4,000)	198,446
Comm. Watch	N/A	50,000	33,153	80,766	-	80,766
Resident Relations	311,964	350,718	350,653	421,857	(4,000)	417,857
Administration	79,535	76,081	90,225	94,388	-	94,388
Lounge	331,218	276,151	344,067	350,210	-	350,210
19th Hole	419,575	421,115	381,043	392,942	-	392,942
Pasta Night	52,598	55,033	42,283	44,712	-	44,712
Special Events	105,649	140,198	135,714	140,833	-	140,833
Food & Beverage	988,576	968,578	993,332	1,023,085	-	1,023,085
Golf-Pro Shop	837,826	922,505	911,279	848,962	56,141	905,103
					-	-
Buildings	390,183	416,605	447,548	460,576	4,680	465,256
Grounds	167,404	185,297	170,446	167,187	-	167,187
Custodial	280,594	281,171	257,679	284,219	-	284,219
Pools	376,461	377,995	366,599	378,641	-	378,641
Recreation	91,684	90,822	97,114	98,246	2,200	100,446
Property Services	1,306,326	1,351,890	1,339,386	1,388,869	6,880	1,395,749
Vehicle Storage	17,097	18,579	15,095	15,602	-	15,602
Shopping Center	31,027	40,469	32,127	32,100	-	32,100
Stormwater	111,862	70,870	196,934	54,084	-	54,084
R&M/Capital Projects*	313,395	694,500	1,005,810	50,000	1,062,100	1,112,100
Total Expenditures/Uses	5,555,573	6,169,454	6,498,095	5,091,512	1,132,195	6,223,707
					surplus/deficit	-

* Indicates Grant Department was closed at end of FY16 and FY16 expenditures are combined into R&M/Capital Department for said fiscal year.

The FY18 Approved Budget is built upon the following parameters:

- A \$1.50 a month increase in the current assessment to \$61.50 a month
- A 10% increase in Vehicle Storage fees
- A 10% increase in Golf-Pro Shop membership fees
- A 10% increase in Golf-Pro Shop private cart user fees
- A 2.5% increase in Food & Beverage prices
- Continuation of a formal pay plan with a maximum of 3% of payroll costs split between a COLA and merit increase for all eligible employees
- 15% increase in health insurance premiums
- 3% increase in dental insurance premiums
- 7% increase in liability insurance premiums
- Elimination of the annual transfer to debt service fund (last payment was made in FY17)
- \$1,064,100 in R&M/capital projects
- \$50,000 in capital contingency
- \$29,012 in operating contingency
- Use of \$167,308 in fund balance for one-time projects to bring General Fund balance down towards 20% of annual operating costs over the 5-year period of the 5-year Financial Model and Capital Improvement Plan (5yrFM&CIP). FY18 will be the second and last year of budgeted use of fund balance as FY19-22 are projected to have total revenues/sources exceeding total expenditures/uses.

Multi-year charts for revenues/sources and expenditures/uses below illustrate the relatively stable revenue streams with the exception of Golf-Pro Shop Department due to continued declining membership. Expenditures tend to have more variability due to changing priorities of the BOT and the retirement of debt service (paid out of the Administration Department: Finance Sub-Department) in FY17 and the corresponding increase in R&M/Capital Department expenditures. Detailed analyses of changes in departmental numbers are provided on pages A-8 of this section.



Personnel Summary

Beginning with the FY16 WDPB, personnel calculations shifted from the traditional “head count” method to the use of full-time equivalents (FTEs). The use of FTEs (as defined as the decimal number of hours worked when compared to a normal 40 hour week – i.e. part-time employees scheduled for 20 hours a week is a 0.50 FTE) allows the reader to better understand the staffing levels of departments rather than presenting an inflated perception of the raw number of part-time employees. The FY18 Approved Budget is the first year where all personnel calculations are listed as FTEs. Previous year’s budget documents used a hybrid system of head count and FTEs as the conversion to use of FTEs is only reasonably accomplished in a proactive manner (i.e. converting historical data was too time consuming to warrant given staffing limitations).

FY18 will continue the current practice of operating most departments on a majority part-time staffing pattern. Historically, two departments, Administration and Golf – Pro Shop deviate from this norm. Through attrition, the Golf – Pro Shop Department transitioned in FY16 to a more part-time intensive staffing pattern. FY18 Approved Budget contains the following personnel change:

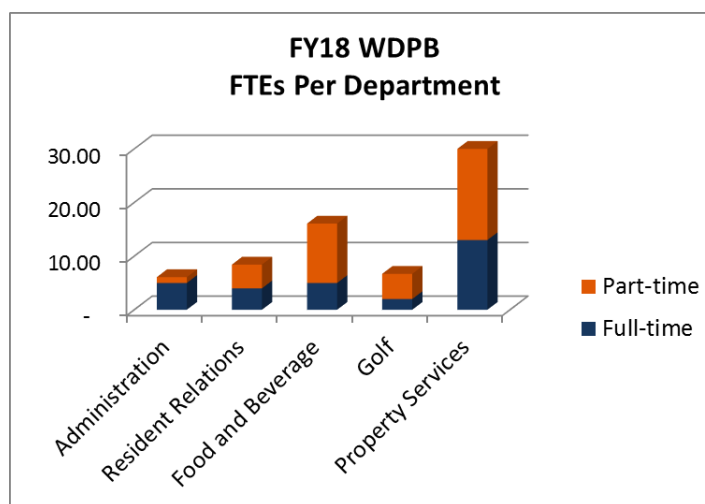
- Decision Point for an addition of 0.23 FTE Administrative Assistant (seasonal intern) within Administration: District Clerk to address records retention issues.
- Decision Point for a full-time Associate Golf Professional position (added by BOT) within the Golf-Pro Shop Department. Due to a planned re-organization of duties within the department, only 0.75 FTEs are added by this Decision Point whereas 0.25 FTE (Golf) Clerk position is reduced within the department.

Specifically, the FY18 Approved Budget contains 68.04 FTEs (31 full-time and 37.04 part-time employees) as illustrated to the right.

The reader should note that the FY18 Approved Budget also contains funding for one contract position through Special Districts Services, Inc. (Community Manager, a full-time recurring position).

Although the FY17 Budget contained a second contract position (a full-time Management Analyst with only 4 months budgeted for FY17 and plans for position to be fully funded in FY18 and subsequent years), due to the delays in the Replacement Building F project and a lack of office space for the position, funding for said position will not be included in FY18, but is factored into out years of the 5yrFM&CIP.

The FY18 Approved Budget continues the historic practice of allocating 3% of payroll costs (excluding taxes) to employee incentives. Starting in FY17, this amount was split between COLA and merit increases. Approved for FY18 is the realignment of the timing of the employee evaluations and increases to coincide with the annual increase in the State of Florida minimum wage increase. To offset the three months without an increase (October through December), BBRD will offer a maximum 4% increase (1.5% COLA and max of 2.5% merit) effective the first payroll in January which has the same FY18 costs



as a maximum 3% increase spread out over 12 months. Future fiscal years will continue this new schedule with evaluation developed and given to employees in late November to early December with the effective date of the first payroll in January. Although long-term, an additional percentage increase will increase future year's payrolls slightly, I believe the additional cost is worth the avoidance of a decline in employee morale that would occur if annual increases were delayed three months without any offsetting benefit to the employees.

FY18 Approved Budget Decision Points Summary

For the FY18 Approved Budget, 8 revenues/sources and 14 expenditures/uses decision points were considered. All 8 revenues/sources decision points were approved by the BOT thereby increasing projected receipts by \$427,222 as listed below.

Revenue/Sources

- \$167,308 Use of Fund Balance
- \$87,822 Increase in Assessment by \$1.50 per Month
- \$3,500 Increase Seasonal Monthly Renter Membership Fee by \$5
- \$1,500 Increase Adult Annual Renter Social Membership Renewal Fee by \$25
- \$122,400 Increase New Homeowner Social Membership Fee by \$255
- \$14,240 10% increase in Vehicle Storage Fees
- \$23,067 10% increase in Golf-Pro Shop Membership Fees
- \$7,385 10% increase in Golf-Pro Shop Private Golf Cart Fees

Of the 14 expenditures/uses decision points considered, the BOT approved 10 decision points at a cost of \$1,132,195 as follows:

Expenditures/Uses

- \$959 MS Office 365 for Senior Staff
- \$7,425 Summer Intern (Records Retention)
- \$2,690 Florida Association of Special Districts (FASD) Annual Conference (2 trustees)
- <\$4,000> Delete ARCC Volunteer Inspectors' Stipend
- \$15,000 Additional Golf R&M Budget
- \$41,141 Associate Golf Professional (1.0 FTE) Position
- \$4,680 Property Services Radio System
- \$2,200 Lawn Bowling & Softball Field Annual Over Seeding and Nematode Treatment
- \$13,500 D/E Emergency Backup Generator
- \$1,048,600 R&M/Capital Projects Endorsed by BOT at 5yrFM&CIP Review Workshop

All decision points are summarized starting on pages A-15 of this transmittal letter and are detailed in the decision point portion of the "Budgetary Detail" section of this document starting on page D-60. R&M and/or capital projects are listed individually in the 5-year Financial Model & Capital Improvement Plan Section.

FY17 Accomplishments

BBRD has a proud and rich heritage of providing quality recreation amenities for residents and guests while operating in a fiscally responsible manner. Although some items listed below represent new initiatives, most are existing services/processes that staff has increased focus upon to meet residents' expectations.

Accomplishments/projects achieved/completed by 30Sep17:

- Successful preparation, emergency management and clean-up related to the impact of Hurricane Matthew a Category 3 Hurricane that veered slightly away from BBRD within 6 hours of the wall of the eye passing by BBRD
- Successful preparation, emergency management and clean-up related to the impact of Hurricane Irma a Category 3 Hurricane that pounded the peninsula of Florida from bottom to top
- Implementation of an emergency hotline system for residents to call during future emergencies
- Implementation of BBRD's first ever market based, comparative worth employee classification and pay grade system
- Resolution of the Guinther v. BBRD lawsuit regarding the application of the \$25,000 Charter referendum requirement to the Replacement Building F project
- Implementation of web-based BOT agenda and minutes key word search feature to BBRD's website
- Implementation of a bi-weekly softball infield tilling program that has resolved long-term resident dissatisfaction with quality of infield
- Implementation of stormwater maintenance (i.e. BBRD clearing of exotic and nuisance vegetation on canals and swales and then periodic mowing of canal banks)
- Expansion of Food & Beverage Department's themed music and food events per the Revised Food & Beverage Principles of Operations adopted by the BOT in 2016
- Completion of FY16 CCTV upgrade and expansion project
- Completion of design for Replacement Building F project (anticipated to break ground mid-FY18)
- Shuffle Board Courts resurfacing (Grant funded)
- Procurement of new bleachers for Softball field
- Completion of the majority of Beach project, Phase II
 - Removal of exotics
 - Construction of privacy berm and hedge along Highway A1A
 - Installation of a pervious driving and parking surface
 - Installation of handicap parking spaces
 - Replacement and upgrade of picnic area items
 - Installation of a CCTV system for security and remote monitoring of site
- Winter over seeding of golf course, softball field and lawn bowling court
- Completion of Golf Course bunker replacement, Phase II
- Installation of Golf Course additional sub-surface drainage and improvements to surface drainage
- Replacement of Building D A/C system
- Replacement of 19th Hole A/C
- Replacement of 19th Hole tables & chairs
- Replacement of 19th Hole linoleum flooring with long lasting luxury vinyl tile flooring
- Replacement of 19th Hole carpeting with long lasting commercial tile carpet
- Replacement of portable sound systems in Buildings A and D/E
- Upgrade of Building A sound system
- Procurement of an on-site long-term records storage unit (replaced rental unit)
- Replacement of a Property Services golf cart
- Replacement of Property Services dump truck

Several projects will be completed in and/or were deferred to FY18 due to the following reasons:

- Completion of design for future kitchen expansion in Building A and the 19th Hole (Delay in design)
- Completion of analysis and compilation of rough magnitude of costs for projects the BOT is considering financing with future debt (late start of work)

- Building A electrical infrastructure replacement, Phase II (postponed until design for Building A Kitchen project was received so as not to conflict with design work)
- Pool #2 pit replacement (inability to obtain bids and desire not to execute project during the busy winter season)
- Replacement of Building A shingle roof with a metal roof (contracted, but delays on vendor's side)
- Replacement of Pool #1 Walkway roof (contracted, but delays on vendor's side)
- Bocce Ball Courts replacement (grant funded) (Irma delayed)
- Shuffle Board and Bocce Ball courts bench replacements and procurement of additional benches with covers (grant funded) (Irma delayed)
- Stormwater projects on Tamarind Circle and Cherokee Court (Irma and County permitting delays on Cherokee change order work and final cleanup)
- Completion of Golf Course grant funded projects (Irma delayed)
- Construction of Golf Course Pump House (permitting delays)
- Extension of Beach boardwalk to handicap parking spaces (Irma delayed)
- Upgrade Lounge golf cart parking area to crushed concrete (Irma delayed)

FY18 Approved Budget Summary

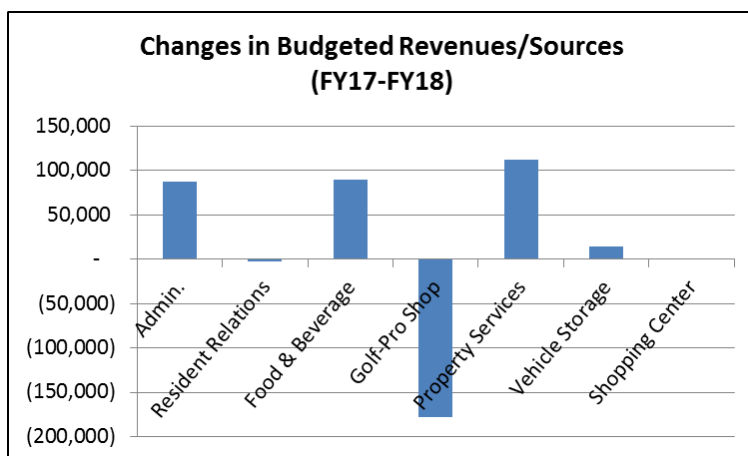
The FY18 Approved Budget was developed upon conservative yet realistic revenue projections based on multi-year trends and economic conditional analyses. If an unexpected spike in revenues is identified for a fiscal year, a conservative approach is taken in case the increase is not sustainable. Although tight budgetary pressures encourage the optimistic evaluation of future revenue projections, a cautious approach is advisable to avoid unnecessary and painful mid-year reductions if rosy projections do not come true. Fiscal Years 15 and 16 budgets proved very accurate with most revenue/source line-items meeting or exceeding projected receipts with a few exceptions. FY17 broke with this pattern as an unexpected significant number of golf membership cancellations (due to health reasons) occurred after the FY17 WDPB was developed preventing the Golf-Pro Shop Department from realizing projected FY16 Year-end and FY17 WDPB revenue/source budgeted numbers. Staff has increased the scrutiny in the preparation of the FY18 Approved Budget to prevent such inconsistencies from recurring.

The FY18 Approved Budget totals \$6,223,707. This amount represents a \$54,253 or 0.88% increase from the FY17 Original Budget. This very slight increase is a result of a combination of decreased budgeted revenues/sources offset by increasing revenues/sources (decision points summarized starting on page A – 15 and detailed starting on pages D – 60.

Revenues/Sources

The largest dollar increase in revenues/sources is projected for the Property Services Department as a result of the increases in new homeowner social membership one-time fee, seasonal monthly renter social membership fee and adult annual renter social membership renewal fee.

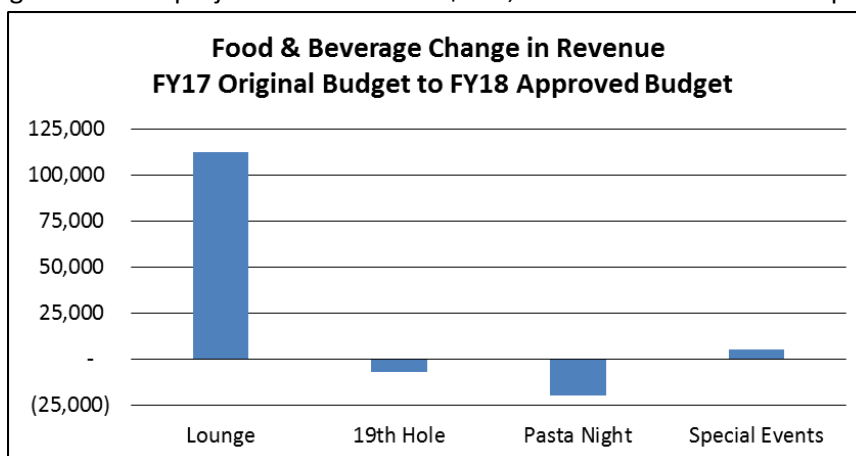
These increases of \$127,400 represent a 43.23% increase over the FY17 initially Approved Budget (FY18 Base Budget was forecasted \$15,000 lower than the previous year due to the anticipated plateauing of



home sales in FY17. Hence, the full amount of the three increases must be netted out of the decrease in Base Budget recurring revenues.).

The Food and Beverage Department is projected to have the second highest increase in revenues/sources primarily as a result of a 2.5% increase in prices and increased sales. This 9.95% departmental increase is projected to generate additional \$90,095 revenue. This continues the trend of strong growth in Food & Beverage as FY17 is projected to end with \$342,837 or 54.59% more receipts

than FY10 receipts. When individual sub-departmental changes in revenue are examined (see chart to the right), the growth in the Lounge Sub-department masks minor decreases in the Pasta Night and 19th Hole Sub-departments. Said growth in the Lounge Sub-department is attributed to new specialty food and music nights as allowed by the BOT approved



Revised Food & Beverage Principles of Operations (most recently updated in 2016). Likewise the operational subsidy required to operate the 19th Hole year-round is a result of the BOT decision that maximum hours of operations is more important than full departmental cost recovery through sales.

The third largest increase is in the Administration Department due to an approved \$1.50 a month increase in the assessment while offset by minor decreases in other revenue streams. The departmental increase of \$87,712 represents a 2.48% increase over the FY17 Original Budget.

The Vehicle Storage Department is projected to have the smallest increase in revenue as the result of continued high occupancy of storage lots and an approved 10% increase in storage fees. This 9.36% increase is projected to generate additional \$13,812.

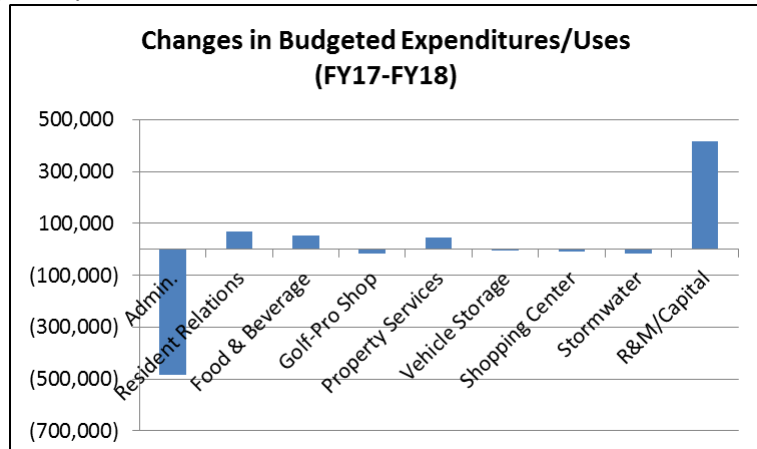
The Resident Relations Department is projected to have minor decreases in revenues/sources in FY18 due to FY16 and F17 appearing to be the peak years of DOR related receipts.

Conversely, the Golf-Pro Shop Department is projected to have the largest decrease in revenue. The FY18 Approved Budget is projected to have \$178,093 or 21.53% less receipts than the previous budget year due to the FY17 Budget being prepared based on growth in membership and related fees but shortly afterwards a high number of residents canceled their memberships due to medical reasons. Offsetting this decrease in membership are approved increases in membership and private golf cart fees for FY18. Sadly, the reader should expect continued declining revenues/sources in this department in future years as only 1.28% of new homeowners (as determined over a 12 month period) obtained golf memberships as compared to the estimated 4.36% of current residents who have memberships. This trend is not unique to BBRD as the percentage of golfers in North America continues to decline except in the high and very high social economic strata of society.

Expenditures/Uses

The largest dollar and percentage increase in expenditures/uses is approved for the R&M/Capital Department with \$417,600 or 60.13% increase over the FY17 Original Budget due to the following factors:

- FY17 being the final year of the debt service payment (partial payment in FY17) for the common areas mortgage (thereby freeing up funding for projects)
- Use of fund balance to fund one-time projects and to reduce fund balance toward the 20% minimum fund balance policy as adopted by the BOT in 2016
- The BOT, at their 5yrFM&CIP workshop, shifting projects approved for out years (FY19-22) into FY18
- One decision point for 27 RM/Capital projects was approved by the BOT at a cost of \$1,062,100
- One stand-alone capital project (Emergency backup generator for Building D/E) decision point (submitted by staff after the 5yrFM&CIP workshop) for a cost of \$13,500



The second largest increase is approved for the Resident Relations Department with \$67,139 or 19.14% increase over the FY17 Original Budget due to the transfer of the off-duty Sheriff Deputy Patrol program from Administration: Office of the District Clerk and the impact of the adoption of the employee pay and classification plan mid-FY17. Only one decision point was approved which is actually a cost reduction:

- Delete ARCC Volunteer Inspector's Stipend (savings of \$4,000)

The third largest percentage increase is approved for the Food & Beverage Department with \$54,507 or 5.63% increase over the FY17 Original Budget. The primary factors for the increase are strong growth in sales at the Lounge Sub-department (due in part to specialty food nights that were not a part of the FY17 Original Budget and higher salary costs in Administration Sub-department as a result of the BOT adoption of an employee pay and classification plan in FY17 [salary wage increases were originally budgeted in Administration: Finance and then transferred among departments mid-year]). Offsetting these increases are decreases in sales in 19th Hole Sub-department due to the transfer of specialty nights to the Special Event Sub-department. Additionally, the Pasta Night Sub-department is projected to decline 18.75% from the FY17 Original Budget. Probably factors for this decline include competition from other weekly specialty food events and changing customer preferences.

The FY18 Administration Budget has the largest decrease in expenditures/uses as compared to the FY17 Original Budget with \$483,318 or 27.60% less expenditures. The primary reason for the decrease is the elimination of the transfer to the Debt Service Fund (last payment was made in FY17). Offsetting this reduction are the following approved decision points:

- MS Office 365 for Senior Staff at cost of \$959
- Summer Intern (Records Retention) at a cost of \$7,425
- Florida Association of Special Districts (FASD) Annual Conference (2 trustee) at a cost of \$2,690

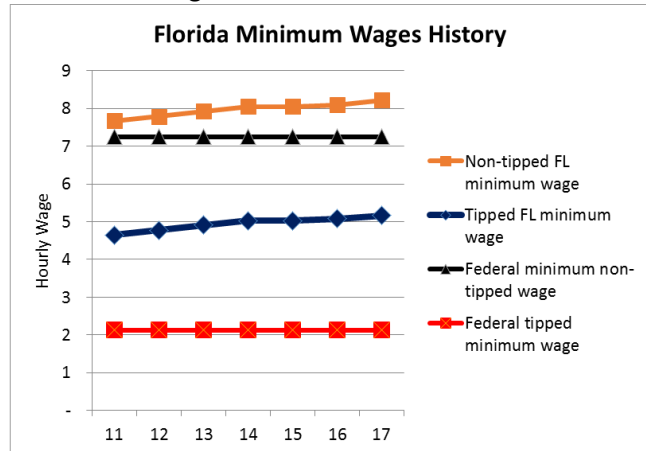
Challenges within the FY18 Budget

The old adage of “there are no problems money cannot solve” is as true as ever, but BBRD like most public entities does not have unlimited resources. Department managers developed their budget requests under the guidance that essential needs will be funded, service quality improvements will have priority and excessive budgets for unidentified needs will be scrutinized and reduced if needed. The Finance Manager and I worked with each department manager to develop win-win results within their budgets to fund the majority of requested items while staying within the framework of minimal increases in the assessment and other fees while acknowledging the need for an annual 2.5% increase in food and beverage prices (due to rising product and employee costs) within the FY18 Approved Budget. The approved FY18-22 Five-Year Financial Model and Capital Improvement Plan (5yrFM&CIP) was developed in November and December of 2016 and was reviewed by the BOT on 30Jan17. Due to the early preparation of the 5yrFM&CIP, staff had proposed a \$2.50 a month increase in the assessment for FY18 and other increases in fees to fund the 5-year window of essential operating and R&M/capital projects. When the BOT abolished the advisory committees in early February, staff gained an additional month to refine revenue projections (returning to the historic working draft approved budget submittal date of April 1). This additional month permitted staff to use FY17’s first 5 months of revenue and expenditure data, thereby increasing the data reliability by 25%. Hence, due to refined revenue data, I was able to reduce the FY18 Working Draft Proposed Budget assessment increase from \$2.50 to \$1.00 a month. Subsequently, during the budget workshops, the BOT raised the assessment increase to \$1.50 which was later adopted within the FY18 Approved Budget. However, other challenges, both monetary and non-monetary still face BBRD that include:

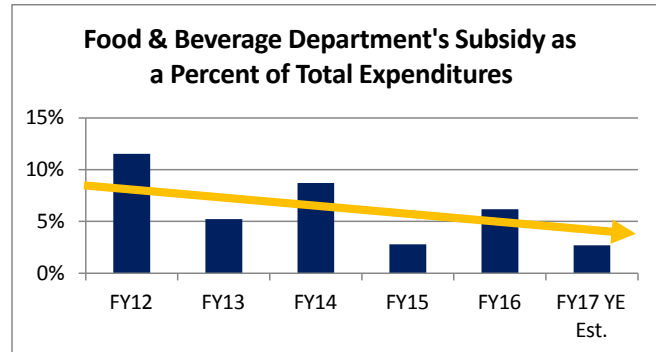
- Impact of the Patient Protection and Affordable Care Act (PPACA) often referred to as “Obamacare” on personnel costs
 - 33.3% (10 out of 30) of employees eligible to elect employee funded medical insurance did not choose coverage during the FY17 open enrollment period. BBRD costs could rise significantly simply by new employees (through attrition) electing the available coverage. Specifically, if all 11 (one new full-time position added in FY18) positions turned over in a single year, BBRD would incur an additional \$100,694 in health insurance premiums which equates to an increase in the assessment of \$1.72 a month (based on estimated employee health insurance renewal of 15% which was the information available to the BOT during the budget process. Subsequently, BBRD received a 29% renewal increase notice from the insurance broker. Unknown at the time of the editing of this document was the final increase as the BOT had not yet adopted the FY18 employee insurance policies.). The reader should note BBRD has 2 fewer full-time positions thanks to the Golf-Pro Shop converting vacant full-time positions to part-time.
 - 2017 ushered in the federal tax on “Cadillac” health insurance plans. Although BBRD’s plan is not defined as a “Caddy,” some staff currently use their spouse’s insurance due to their “Caddy” benefits. The most likely scenario BBRD may face is employers (of BBRD employees’ spouses) providing “Caddy” insurance plans will simply increase the cost to cover spouses and/or children forcing them into other plans (such as BBRD’s employee plan) or into the Obamacare marketplaces. Anticipating the possibility of one or more employees leaving their spouse’s insurance plan, staff budgeted funding in contingency within Administration: Finance to cover up to two employees in the event of increased election of coverage this fall. If no additional employee’s elect medical coverage, the budget can be used for unanticipated expenses as directed by the BOT.
 - Due to Obamacare’s required use of an employee census (listing of age of each employee) and insurance experience (prior year’s use of medical insurance and resulting cost to carrier), BBRD

- can likely expect to see double digit or high single digit increases in medical insurance costs for the foreseeable future. BBRD has an older than normal workforce, recent experience with employees having costly medical treatments and therefore can expect to pay higher rates than comparable public sector entities.
- Uncertainty of the Trump Administration's effort to "repeal and replace" Obamacare. At the time of the drafting of this document, several efforts to repeal and replace were not successful. President Trump has vowed to continue to work to fix the problems inherent in our current health insurance system. In the absence of the repeal or dramatic revision of Obamacare, BBRD can expect double digit annual increases to health insurance premiums that not only are costly to BBRD but significantly decrease the take home pay of employees. Long-term impact of declining take home pay for key full-time positions is potentially costly in terms of turnover and declining employee skill sets as organizations with richer health insurance plans will be more attractive for prospective employees.
 - Conflicting desires of residents for use of limited facilities
 - Staff and the BOT continue to witness resident frustration over the limited size of BBRD meeting rooms and Food and Beverage facilities. No short-term solution, except increased patience and understanding on the part of residents is possible. The construction of replacement Building F in FY18 and early FY19 will help alleviate this problem with the addition of a new small meeting room available to residents, clubs and organizations. Lastly, the reader should be aware of a recent real estate statistic that speaks volume to the differing opinions of residents. Namely, *median* home value in BBRD was approximately \$88,000 in 2015. When one considers that one-half of residents' homes are less than \$88,000 in value, it is not a stretch to infer the wide variability of household disposable income, and therefore, the differing of opinions on the level of the annual assessment and quality of optional amenities (i.e. food, drinks, golf green fees, etc.). No easy answers will be found regarding this issue anytime soon other than an acceptance of a growing level of disagreement within the community regarding costs and prices.
 - Continued decline in golf memberships coupled with high number of rounds of golf being played by members each year
 - Thanks largely to Golf Operations Manager Ernie Cruz (hired in late FY15) the Golf-Pro Shop has witnessed unprecedented revitalization and recognition.
 - The course was voted "Best Public Course" in southern Brevard by readers of a weekly newspaper for the third straight year.
 - Membership at the course has been in a downward death spiral for much of the past two decades. In a 16 year span, memberships went from 805 in 2001 to the current low of 332. Analysis of a recent 12 month period of new homeowners found only 1.28% of them purchased golf memberships compared with the current 4.36% of BBRD residents who have golf memberships. Clearly, a continued decline in memberships can be expected.
 - Completion of the Replacement Building F Project
 - In 2016, a resident filed a lawsuit seeking an immediate and permanent injunction against further work on the project and requiring a referendum of the voters to proceed (based on BBRD charter language).The project was later paused due to the lawsuit. In June 2017, BBRD prevailed in the lawsuit and the BOT directed staff to resume the project. Construction plans were completed in September with the project anticipated to go out for bid in the Autumn and construction to start in early Spring 2018. Completion of the project is expected in late 2018.

- Initial funding for the project was established in FY15 when the BOT moved monies into the project budget. Funding for the project (as set by the FY18 Approved Budget and FY18-22 5yrFM&CIP) is currently approved for FY18 and FY19 of the FY18-22 5yrFM&CIP. However, the BOT instructed staff to move forward with the project in June 2017 and modification to the timing of some projects within the FY18-22 5yrFM&CIP will be needed unless the BOT decides to borrow money for this and other projects (as is currently being discussed).
- Wage Inflation Primarily due to the Florida State Minimum Wage Law
 - In 2005 the State of Florida enacted a state minimum wage law that is indexed to inflation and resets each January. The impact of the state law as compared to federal minimum wage rates can be seen in the chart to the right. Additionally, over the last 7 years, the Florida minimum wage has grown as follows:
 - Tipped minimum wage increased 18.7% from 2011 to estimated 2018
 - Non-tipped minimum wage increased 11.9% from 2011 to estimated 2018
 - The impact upon BBRD is primarily felt in the Food & Beverage and Property Services Departments which have the highest percentage of low skilled positions. Although most years' 3% maximum employee incentive (COLA and merit increase) exceeds the increase in the state minimum wage, if inflation ever heats back up in future years, BBRD could see much larger payroll increases as the base of the employee pay and classification plan is indexed off of the state minimum wage.
- Challenges in soliciting bids and quotes for R&M/Capital projects
 - BBRD continues to face challenges in obtaining quotes from vendors for R&M/Capital projects. It is not unusual for staff, when calling a vendor about submitting a proposal for a project, to be told "we do not work for Barefoot Bay." The primary reason appears to be a hard to shake reputation started years ago of BBRD being a difficult place for vendors to work. This reputation, which in my opinion had a degree of validity years ago, was based on vendor interactions with previous staff and residents. I do not believe this to be true now, but as the old saying goes "bad reputations are easy to get, but hard to lose."
 - The location of BBRD probably also factors into this issue. Although many residents may view the BBRD/Micco area as a sizable population center, the number of quality trades vendors is rather limited. Population centers of Melbourne/Palm Bay/West Melbourne (195,000, 2017 estimate) and Vero Beach (15,000, 2017 estimate) require significant travel for vendors to visit work sites to develop proposals and commutes that add to the cost of projects further discouraging vendors from responding to requests for quotes/bids/proposals.
- Continued disagreement among residents of how Food & Beverage Department should operate
 - Three and a half years ago, the Food & Beverage Department had not (in the recent past) ever been given formal direction from the BOT regarding how it should be operated. Individual trustees had strong opinion, but they varied and were given to either the department manager or community manager individually rather than as official BOT direction.



- To formalize BOT direction, a document was developed based on exhaustive data analysis and was reviewed and adopted by the BOT in 2014. This F&B *Principles of Operations* clearly stated that the department is to be operated as an amenity where maximum hours of operations is more important than generating a surplus or breaking even, although management is to minimize the required subsidy as much as possible. The required subsidy was clearly demonstrated to be a function of summer hours that are not profitable. In the revised 2016 edition, management was given the flexibility to modify hours slightly to further reduce the subsidy yet full operations during the unprofitable summer months was retained.
- As the chart to the right illustrates the amount of the required annual subsidy is trending downward over the last several years when viewed as a percentage of total departmental expenditures. The cyclical increase and decrease is attributed to management trying to be responsive to residents and BOT concerns (i.e. greater consistency of service was an issue in 2015 and the BOT increased the number of full-time positions in FY16 as a result) and to variability in customer level and seasonal and/or weather patterns.
- Earlier this year, the BFBHOA conducted a resident census and survey that asked (among many other questions) how the Food & Beverage Department should operate. One possible answer was for the functions to be privatized. Sadly, I do not believe most people who completed the survey realized my staff is not currently allowed to operate the department under the parameters that a vendor would enjoy (freedom to set hours of operations and a decreased level of political interference regarding personnel issues). The percentage of respondents desiring this option was significant but fell far short of being a majority.
- Two decision points listed within this document (see pages D – 68 & 69) but not recommended for inclusion in the FY18 Working Draft Proposed Budget by me or included in the FY18 Approved Budget by the BOT addressed the elimination or at least a dramatic decrease of the required subsidy of the Food and Beverage Department in FY18. I did not recommend them because they are contrary to the current F&B *Principles of Operations* as adopted by the BOT last year. However, I asked the Food & Beverage Manager to develop them due to the constant complaints I hear from residents and individual trustees in my office about the annual subsidy. It was my hope that their inclusion in this document would spur a healthy debate by the BOT and community during the budget workshops and either confirm the status of the *Principles of Operations* or spur the BOT to revise the *Principles of Operations*. Said debate did occur with a majority (not all) of the BOT confirming the desire to continue with an operational subsidy to maintain operations during the unprofitable summertime.



FY18 Initiatives

Summary of Recent Initiatives

Excerpt from the FY15 WDPB Supplement:

“After digesting the previous section, the reader may be in a less than positive mind frame regarding the current status of BBRD regarding financial, operational and infrastructural aspects. I believe the exact opposite perspective is appropriate. A

renaissance is only possible when a person or organization takes a deep look into the mirror and decides she/he can do much better.” – John W. Coffey, Community Manager

As predicted three years ago, BBRD is now riding a wave of positive change.

- Our golf course continues to be recognized as the best local public golf course
- Enhanced DOR enforcement has improved the appearance of the community
- The new Community Watch program, working in close cooperation with the Brevard County Sheriff's Office regular scheduled deputies and BBRD's off-duty deputy program personnel have increased the perception of security
- Food & Beverage sales continue to climb with FY17 receipts projected to finish over 54.59% higher than FY10 receipts
- Stormwater canal maintenance program completed the clearing canal banks of exotic and/or nuisance vegetation and is now in periodic maintenance mode
- Management continues to increase transparency in operations and improve customer service with new technology. A sampling of recent efforts include:
 - Implementation of *ClerkBase*, a searchable web-based service for BOT meeting and minutes
 - Expanded use of *CitizenServe*, BBRD's on-line DOR Enforcement database to allow residents to search properties for existing violations and report new cases
 - Use of mobile phone photographs of social membership badge as identification when a resident forgets her/his physical badge
 - Use of *MailChimp*, a web-based bulk e-mail service to distribute information to residents who sign up for specific topics
 - Use of a new hot line phone number for use before, during and immediately after an emergency or natural disaster. The toll-free number is **1.833.664.INFO (1.833.664.4636)**. Outside of these times the hotline will go automatically to a voice mail message instructing the caller to dial the Administration phone number during normal business hours. This hot line number is a method of expanding BBRD's ability to answer residents' questions outside of normal business hours before, during and after an emergency or natural disaster.

Needless to say, BBRD staff works to continually make Barefoot Bay a better place to live, eat and play every single day.

Decision Points

FY18 Approved Budget:

One way BBRD Department Managers and I strive to improve operations is through a focus on continuous improvement. One manifestation of this effort is the following decision points developed and submitted for consideration by the BOT. Five revenues/sources and 13 expenditure/uses decision points were requested by department managers. All 5 revenues/sources decision points were included in the FY18 Working Draft Proposed Budget, thereby, increasing projected receipts by \$345,236. However, due to fiscal limitations, I was only able recommend 8 of the expenditures/uses decision points for funding at a cost of \$1,074,709. The BOT added three revenue/sources decision points and approved the five requested ones for a total of \$427,222. Additionally, the BOT added two expenditures/uses decision point and approved all recommended decision points for a total cost of \$1,132,195. All decision points are summarized below:

Approved Revenues/Sources

- Use of Fund Balance
\$167,308 (one-time) to fund R&M/capital projects. I originally recommended the use of \$241,996 in fund balance but after the BOT added other revenue enhancing decision points this amount was reduced. Use of said monies will not have a negative impact to BBRD's fiscal condition as the FY16 ending fund balance of 36.70% and FY17 estimated year-end fund balance of 25.68% are significantly higher than the BOT adopted minimum General Fund balance policy of 20%.
- Increase in Assessment by \$1.50 per Month
\$87,822 (recurring) to fund operations and R&M/capital projects over the next five years. I originally recommended a \$1.00 a month increase (\$58,548 in recurring revenue) in the FY18 Working Draft Proposed Budget to maintain fund balance above the minimum General Fund balance policy of 20% over the five-year period of FY18-22. However, the addition of the "\$255 increase in new homeowner social membership fee" decision point by the BOT during a budget workshop without any offsetting expenditures/uses negates the concern of going below minimum fund balance policy within the five year window. As adopted, the estimated ending fund balance percentages range from 23.05% in FY18 estimated year-end to 30.25% in FY22. Staff anticipates the BOT will add additional expenditures/uses in subsequent years thereby bringing the fund balance back toward the minimum policy of 20%.
- \$5 increase in seasonal monthly renter social membership fee
\$3,500 (recurring) to fund operations was added by the BOT during a budget workshop.
- \$25 increase in (renter's) social membership renewal fee
\$1,500 (recurring) to fund operations was added by the BOT during a budget workshop.
- \$255 increase in new homeowner (one-time) social membership fee
\$122,400 (recurring) to fund operations was added by the BOT during a budget workshop.
- 10% increase in Vehicle Storage Fees
\$14,240 (recurring) to fund the increasing operational costs of BBRD while maintaining a rental fee that is comparable to neighboring storage facilities. Additionally, the repaving of the Micco RV lot is planned for FY22.
- 10% increase in Golf-Pro Shop Membership Fees
\$23,067 (recurring) to offset the growing operational deficit of the Golf-Pro Shop Department and the continued long-term decline in membership. Ironically, as the number of members continues to decline, member rounds played remains relatively constant as many members play more rounds per week. During a budget workshop, the BOT instructed staff to address the disparity between single and family rates in addition to granting staff the ability of flexible pricing to encourage greater green fees play. Approved membership rates remain under other comparable public course costs. This decision point can be found on page D-61.
- 10% increase in Private Golf Cart Fees
\$7,385 (recurring) to offset the growing operational deficit of the Golf-Pro Shop Department and the continued long-term decline in membership. Ironically, as the number of members continues to decline, member rounds played remains relatively constant as many members play more rounds per

week. During a budget workshop, the BOT instructed staff to address the inequity of the same price for single and family rates in addition to granting staff the ability of flexible pricing to encourage greater green fees play. This decision point can be found on page D-62.

Approved Expenditures/Uses

- MS Office 365 for Senior Staff
\$959 (recurring) to provide a subscription based automatic upgrade of Microsoft Office software for the Community Manager, Department Managers and Lead Accountant, thereby, decreasing compatibility issues for staff who produces 99.94% of materials for BOT agenda and public information. This decision point can be found on page D-63.
- Summer Intern (Records Retention)
\$7,425 (\$5,036 one-time and \$2,389 recurring) to provide a summertime position to assist the District Clerk in organizing existing 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 Administrative Assistant (NE-13) position for 12 weeks and then in subsequent fiscal years an annual 4 week minimum wage position (0.08 FTE). This decision point can be found on page D-64.
- Florida Association of Special Districts (FASD) Annual Conference (2 Trustees)
\$2,690 (recurring) to permit the attendance of two trustees to the annual Florida Association of Special Districts (FASD) conference. FASD is the state-wide advocacy, educational and networking group for special district 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, thereby making membership not required or cost-effective. I had originally submitted a decision point for one trustee attendance at a cost of \$1,245, but the BOT changed it to permit two trustees' attendance during a budget workshop. This decision point can be found on page D-65.
- Delete ARCC Volunteer Inspectors' Stipend
<\$4,000> (recurring) by eliminating the stipend paid to the committee volunteers for their inspection of properties with active ARCC permits. 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. The BOT later adopted the revised Policy Manual change thereby necessitating the approval of this request. This decision point can be found on page D-67.
- Additional Golf R&M Budget
\$15,000 (recurring) to return the Golf-Pro Shop R&M Budget to historic levels to address maintenance and repair needs as they occur. 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 as I originally proposed (due to revenue/sources limitations) was substantially lower. The BOT added this back into the budget during a budget workshop after they had added aforementioned revenue enhancing decision points. This decision point can be found on page D-70.

- **Associate Golf Professional Position**
\$41,141 (recurring) to fund the addition of 1.0 FTE Associate Golf Professional position and the deletion of 0.25 FTE Clerk positions. This change 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 and later approved as part of the FY18 Approved Budget. This decision point can be found on page D-71.
- **Property Services Radio System**
\$4,680 (one-time) to procure handheld radios for Property Services staff (Buildings and Grounds Sub-departments) to use versus the current reliance on personal cell phones or driving to physically find someone to relay a message. Approximately 10 years ago, Property Services had a radio system that was not replaced when it became obsolete. This decision point can be found on page D-72.
- **Lawn Bowling & Softball Field Annual Over Seeding and Nematode Treatment**
\$2,200 (recurring) to fund the annual over seeding of a winter rye grass that enables residents to have a higher quality playing surface and safe guards against the impact of cold weather on the Bermuda grass. Likewise, this decision point will fund annual treatment of nematodes (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.). The only reasonable course of action is to annually treat the nematodes, thereby keeping their numbers low and enabling the Bermuda grass to flourish. This decision point can be found on page D-73.
- **D/E Emergency Backup Generator**
\$13,500 (one-time) to procure a propane powered emergency backup generator for Building D/E for 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 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. This decision point can be found on page D-75.
- **R&M/Capital Projects Endorsed by BOT at 5yrFM&CIP Review Workshop**
\$1,048,600 (one-time). At the 26Jan16 Five-Year Financial Model & Capital Improvement Program (5yrFM&CIP) workshop, the BOT endorsed a FY17 R&M and Capital plan containing 22 projects. One project was shifted into FY18 thereby reducing the DP cost by \$32,000 in FY17. Please see page F-7 of the 5yrFM&CIP section of this document for a listing of the FY18 Approved Budget projects (includes above listed D/E Emergency Backup Generator) and page F-11 (fold out page) for the actual 5yrFM&CIP.

Not Approved

- **Electronic Resident Badging System**
\$63,581 (\$56,729 one-time and \$12,048 recurring [costs do not equal total as new residents will require new badging and decision point only contains cost of initial badges]) to convert current badging system to smart card system, gate readers (electronic self-opening access gates not included) and card readers for pool hosts. This decision point would improve resident interactions at pools by eliminating bulky social membership suspension booklets and allow staff to deactivate social membership badges once a resident moves out of BBRD. Although I did not recommend this decision point for FY18, the BOT in reviewing the detailed information on page D-66 added it to the 5yrFM&CIP as a funded project in FY20.
- **Reduced 19th Hole Summer Food Service**
<\$29,665> (recurring) to reduce hours of food service during the summer season. 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, a limited food service decision point was developed per my request to allow those who advocate the Food & Beverage Department break even have an opportunity to see the operational impact of said approved policy. Consideration of this decision point must also include the “Eliminate Summer Pasta Night Service” decision point as Pasta Night cannot be offered without the current hours of operations of the 19th Hole (unless the location is changed to Building A). Specific details of this reduction in service can be found on page D-68. The BOT reviewed this and by a split vote decided not to include it in the FY18 Approved Budget.
- **Eliminate Summer Pasta Night Service**
<\$856> (recurring) to eliminate Pasta Night during the summer season. 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, a limited food service decision point and this accompanying decision point was developed per my request to allow those who advocate the Food & Beverage Department break even have an opportunity to see the operational impact of said approved policy. Specific details of this decision point can be found on page D-69. The BOT reviewed this and by a split vote decided not to include it in the FY18 Approved Budget.
- **Replacement of Micco RV Lot CCTV System**
\$12,000 (one-time) to replace camera(s) destroyed during previous year’s lighting strikes and upgrade existing cameras and systems to provide better quality recordings. Specific details of this decision point can be found on page D-74.

Ongoing Initiatives of Importance:

- **Completion of the Property Services Preventive Maintenance Plan**
 - Property Services staff started conducting an inventory of BBRD grounds, buildings and amenities (excluding the golf course) in FY16.
 - Property Services Manager and I had planned to work together to develop the second phase of the plan (an assessment and replacement schedule with associated costs) by the end of calendar year 2016 but did not accomplish this task due to other higher priority assignments.

- Due to the continued heavy workload of Property Services Department, I have instructed staff to seek a web-based preventative maintenance solution rather than create one in house to speed up the execution of this vital initiative. It is hoped that such a solution can be found by the end of this calendar year and incorporated into the FY19-23 5yrFM&CIP.
- Employee Job and Safety Training
 - The importance of a properly trained workforce cannot be overstated. When I arrived at BBRD 3.5 years ago, workers compensation rates were double the industry standard due to high cost and number of claims in previous years. Staff has worked diligently to reduce workers compensation claims and BBRD should start to see a reduction (however offset by statewide increases in workers' compensation premiums) within the next few years.
 - Safe working training is provided in a multi-facet approach in BBRD. An organization wide and department specific training program (*Target Solutions*, a complementary service of our insurance carrier) is in its third year of use. BBRD-wide and department/job specific courses are taken by employees. Specific courses are required of each new hire and other courses are required of employees annually (BBRD-wide and job specific). The annual courses are spread over a three-year window to provide a range of instruction and tri-annual updates.
 - Each department also provides group and/or individual safety and job related training as dictated by the work involved in each job classification by their immediate supervisor and/or department manager.
 - The use of outside trainers began in FY17 and continuing forward.
 - Specific training for jobs continues to be refined and improved, such as the development of an official "BBRD recipe book" for all cooks to use was refined and implemented in calendar year 2016. The consistency of quality and portions has increased as the result of said revision.
 - The use of pre-employment and return-to-work lift testing for positions with heavy lifting requirements (started in FY16) continues to show dividends as individuals not capable of safely performing specific jobs are now disqualified prior to starting work.
- Leveraging Federal and State Monies Through Grant Programs
 - Completed Projects
 - Land Water Conservation Fund (LWCF). The \$400,000 (50% match) Community Center Park Project was completed in early 2016 and closeout paperwork submitted for reimbursement. BBRD originally submitted documentation to receive \$198,222 reimbursement. However, due to changes in state requirements a lesser amount is now anticipated. The original anticipated receipt is included in this document (FY17 Year-end Estimate) for clarity and since the amount the state says BBRD can expect to receive changes on a regular basis.
 - On-going Projects
 - Florida Recreation Development Assistance Program (FRDAP). The \$50,000 (no match) Community Center Park Phase 1 Project was awarded to BBRD last fall and is budgeted in FY17 and anticipated to be completed within FY18 per program guidelines. The first project of the program (shuffle board court resurfacing) was completed in February 2017. Elements of said project are included within the 5yrFM&CIP section of this document.
 - Florida Recreation Development Assistance Program (FRDAP). The \$50,000 (no match) Golf Course Project was awarded to BBRD this year and is budgeted in FY17. All elements of said program are anticipated to be completed in FY18. Reimbursement of the project costs is anticipated later in FY18.

- Canceled Projects
 - Coastal Partnership Initiative (CPI). The \$60,000 (50% match) Beach Project was awarded to BBRD in FY16. Although elements of this program previously were anticipated in out years, the 12 month program limit necessitated the use of the LWCF budget during this fiscal year. A town hall style meeting was held last year to identify project priorities and the BOT submitted a revised scope of work plan based on a site plan. At the time of the drafting of the FY18 Working Draft Proposed Budget, staff anticipated completion of this program before the 30Jun17 deadline. Subsequent to the publication of said document, staff received notice from the State that the federal government had declined to approve the request for modification and had canceled the grant. Hence the FY18-22 5yrFM&CIP shows zero expenditures in the FY17 Year-end Estimate column for this project.
 - Land Water Conservation Fund (LWCF). The \$200,000 (50% match) Beach Project was awarded to BBRD in FY16. Funding of the project is included within FY17-19 and listed within the 5yrFM&CIP section of this document. The work planned for this program includes items identified at the beach town hall meeting and included on the BOT approved site plan. The BOT reviewed this program after the adoption of the FY18 Approved Budget this calendar year as the majority of high priority items of residents are not conducive to this program which requires 50% of expenditures to be on active recreation amenities. After a very careful consideration of the benefits and cost of the program, the BOT voted to withdraw from the grant agreement. The BOT stated they would continue to pursue the residents' identified support projects but pay for said projects out of BBRD funds only. Hence, elements program are included in the rest of this document (as they were included in the FY18-22 5yrFM&CIP as part of the adoption of the FY8 Approved Budget) but will be removed in the FY19-23 5yrFM&CIP.

Summary and Acknowledgements

The FY18 Approved Budget represents the accumulation of many hours of teamwork by staff and the Board of Trustees (BOT), to provide a transparent policy and fiscal guide for the new fiscal year. BBRD does not rise or fall on the work of any one individual but as the results of each employee working as a team to deliver services as identified and requested by the BOT. This document is one of many fruits of the labor of employees and the BOT.

The reader is encouraged to remember that the state of BBRD is not only the result of the current efforts of the BOT and staff but is built upon the foundation built by previous Trustees, residents and staff. What we have today in BBRD is an inheritance given to us by those who have previously walked the path that we have before us today. The strength of BBRD is found in the cohesiveness of the team approach now in place among management and staff operating under the policy direction from the BOT.

I would like to personally express my appreciation to those individuals who have enabled the production of this FY18 Approved Budget document. I am humbled every day to be entrusted by the BOT to serve as your Community Manager. This position is not one that is taken lightly and I strive every day to manage operations in a manner that builds upon successes of my predecessors and that executes policy direction of the BOT. Each BBRD employee deserves specific recognition for her/his role played in our organization, although space does not permit me to specifically recognize each employee individually. However, Dawn Myers, District Clerk, merits special recognition for her dedication to BBRD and support she has provided in the development of the FY18 Approved Budget. Finally, former Finance Manager Kimi Cheng, CGFO, warrants exceptional recognition for her time devoted to the preparation of the FY18 WDPB and this document. Ms. Cheng fine-tuned departmental budget numbers that allows greater

accuracy in the development of these documents. Her efforts are a testimony to her professional work ethos and character. Without the assistance of Ms. Cheng, this document would not have been possible. As much as Ms. Cheng played a part of the budget process, I am confident that the new Finance Manager, Charles Henley, will seamlessly continue the quality work BBRD has come to expect from this position. With that being said, any errors or omissions contained within the FY18 Approved Budget are solely my responsibility.

In conclusion, as I have served you and our community for the past four years, I am humbled by the privilege to come to BBRD every day and be entrusted with the responsibility of managing this organization. I believe as the BOT, BFBHOA and staff work together we are making BBRD the perfect place to live, work and play.

In public service,

John W. Coffey
Barefoot Bay Recreation District Community Manager

General Fund Analysis

Introduction

The section is not meant to repeat the analysis and discussion contained within the annual audit, but to offer the reader another layer of information regarding the financial position of BBRD in easy to understand “cash accounting” terms. While the audit contains a comprehensive review of all assets and liabilities, this section only deals with cash and assets easily converted to cash (i.e. bank accounts, SBA accounts, short-term receivables, etc.). While the review of an annual budget’s line-items provides the reader granular detail, unless he/she considers the changing nature of the General Fund on a multi-year basis, changes in fund balance can be obscured.

Fund Structure

Historically, BBRD had two Governmental Funds: General and Debt Service. The General Fund is the operations fund in which all non-debt service transactions are budgeted and recorded. Correspondingly, major debt-service payments were made from the Debt Service Fund and revenues were received from inter-fund transfers from the General Fund. The Debt Service Fund was closed after the final debt service payment was made in January 2017. Hence, the remainder of this section will focus on the General Fund.

Within the General Fund are 9 departments for FY18. Typically, all departments except the R&M/Capital Department are used to account for operating revenues/sources and expenditures/uses. The R&M/Capital Department is used for transparency purposes to list where the majority of “projects” are budgeted and expensed. In rare occasions the BOT will instruct staff to budget and expense a significant R&M/capital project in a different department. Additionally, routine R&M projects (i.e. HVAC replacements, minor roof replacements, equipment repairs. etc.) are expensed within the respective departments’ R&M line-items.

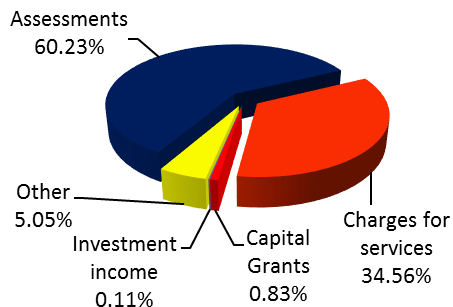
Five of the nine departments approved for FY18 are comprised of personnel who provide varied services to internal customers (i.e. other departments and employees) and residents and visitors. The other four departments historically account for specific functions of interest to the BOT (such as Vehicle Storage, Shopping Center, Stormwater and Capital/R&M Projects). Although each department is budgeted individually, only the General Fund has a balanced budget requirement per Florida Statutes. Some departments generate surplus revenue (such as Administration, Vehicle Storage and Shopping Center) while the other departments (Resident Relations, Food & Beverage, Golf, Property Services, Stormwater and R&M/Capital Projects) operate based on a subsidy generated from the revenue producing departments.

The General Fund Summary provided on the following page is similar to the format used in the FY16 Audit (statement of net position and governmental funds balance sheet, page 11; and statement of activities and governmental funds revenue, expenditures and changes in fund balance on page 12) but adapted to the FY18 Budget line-item format. The fund summary in this section is presented in a cash accounting perspective and is more concise than the 5yrFM&CIP data as presented later in this document. Hence, the reader can opt for a concise overview of the General Fund (FY16 through FY18) within this section, a more detailed and futuristic view found in the 5yrFM&CIP section (FY17-22) or a detailed line-item review (FY16-FY18) found within Budgetary Detail section.

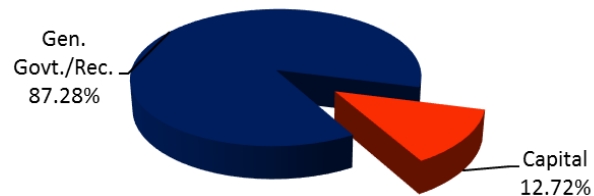
General Fund Summary

	FY16 Actual	FY17 Original Budget	FY17 Est. Year-end	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget	FY18 Est. Year-end
Beginning Fund Balance	1,579,507	1,645,346	1,939,912	1,365,098	N/A	1,365,098	1,365,098
Revenues/Sources							
Assessments	3,511,560	3,516,480	3,514,320	3,512,880	87,822	3,600,702	3,597,101
Charges for services	1,893,316	2,067,346	1,919,188	1,935,247	157,852	2,093,099	2,090,408
Capital Grants	-	-	198,222	50,000	-	50,000	50,000
Investment income	12,154	3,500	6,500	6,500	-	6,500	6,500
Other	333,948	295,128	285,051	291,858	14,240	306,098	304,290
Debt Issuance	165,000	-	-	-	-	-	-
Total Revenues/Sources	5,915,978	5,882,454	5,923,281	5,796,485	259,914	6,056,399	6,048,299
Total Resources	7,495,485	7,527,800	7,863,193	7,161,583	N/A	7,421,497	7,413,397
Expenditures							
General Govt./Recreation	4,607,541	5,251,954	4,892,501	5,056,728	345,095	5,401,823	5,346,868
Debt Service	5,797	-	34,784	34,784	-	34,784	34,784
Capital	372,235	487,500	1,140,810	-	787,100	787,100	767,588
Total Expenditures	4,985,573	5,739,454	6,068,095	5,091,512	1,132,195	6,223,707	6,149,240
Transfers	570,000	430,000	430,000	-	-	-	-
Total Expenditures/Uses	5,555,573	6,169,454	6,498,095	5,091,512	1,132,195	6,223,707	6,149,240
Undesignated Fund Bal.	1,836,788	1,358,346	1,305,098	2,070,071	N/A	1,197,790	1,204,157
Designated or Committed Fund Balance							
Nonspendable for inventory							
& prepaids	70,902	N/A	45,000	N/A	N/A	N/A	45,000
Committed for CIP	32,222	N/A	15,000	N/A	N/A	N/A	15,000
Ending Fund Balance	1,939,912	1,358,346	1,365,098	2,070,071	N/A	1,197,790	1,264,157

FY18 Revenues/Sources



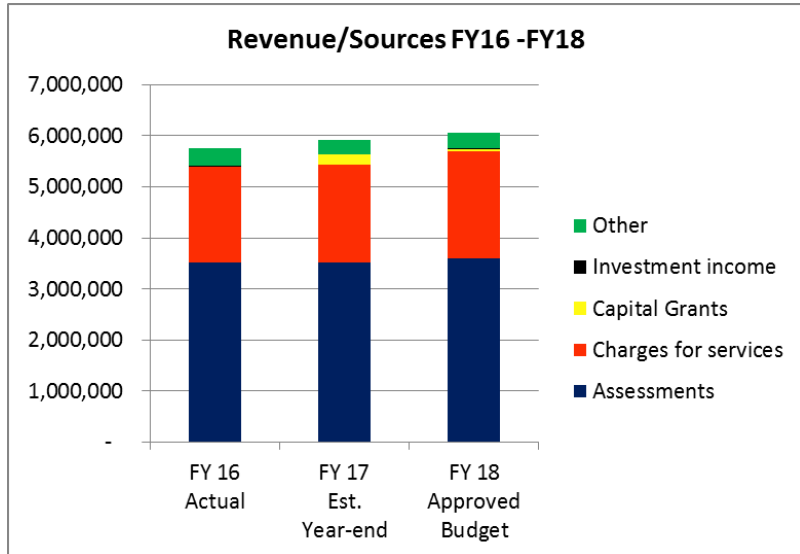
FY18 Expenditures/Uses



Change in Revenues/Sources

Due to the domination of the General Fund's revenues/sources streams by the assessment (60.23%), total revenues/sources tend to be stable without significant fluctuations unless the assessment rate is changed or one-time revenues/sources are received. Three such incidences are in the Fund Summary window:

- Increase in assessment in FY18 by \$1.50 a month to \$61.50.
- Charges for Services are estimated to increase in FY18 due to the following factors:
 - Increase in one-time social membership fee from \$495 to \$750 and minor increases in renters' social membership fees
 - Continued declining Golf memberships offset by 10% increases in membership rates and private golf cart fees
- Receipt of one-time monies from the State of Florida
 - FY17: Reimbursement for the LWCF 50% (community center) grant program completed in calendar year 2015.
 - FY18: Reimbursement for the FRDAP 50% (golf course) grant program scheduled for completion in calendar year 2017.



Said fluctuations in the composition of the General Fund Revenue/Source are demonstrated below:

	FY16 Actual	FY17 Est. Year-end	FY18 Approved Budget	FY18 Est. Year-end
Revenues/Sources by Percentage				
Assessments	59.36%	59.33%	59.45%	59.47%
Charges for services	32.00%	32.40%	34.56%	34.56%
Capital Grants	0.00%	3.35%	0.83%	0.83%
Investment income	0.21%	0.11%	0.11%	0.11%
Other	5.64%	4.81%	5.05%	5.03%
Debt Issuance	2.79%	0.00%	0.00%	0.00%
Total	100.0%	100.0%	100.0%	100.0%

FY18 total revenues/sources are approved at \$6,056,399, a \$173,945 or 2.96% increase over the FY17 originally adopted budget due to

- Projected increase of \$90,095 or 9.95% in Food and Beverage revenue primarily associated with a 2.5% increase in prices starting October 1, 2017 and continued growth in sales (FY16 Actuals were \$238,849 or 39.63% higher than FY11 Actuals excluding the inter-fund transfer in FY11).

- Projected increase of \$112,400 or 43.23% in Property Services revenues due to increases in the one-time social membership fee and social membership costs to renters.
- Projected increase of \$87,712 or 2.48% in Administration primarily due to an approved \$1.50 a month increase in the assessment.
- Projected decrease of \$178,093 or 21.55% in Golf-Pro Shop revenue primarily associated with the FY17 Budget being set prior to a large number of medical related membership cancellations and an over-estimation of growth of green fee rounds played. This decrease is partially off-set by 10% increases in FY18 of golf membership rates and private cart fees.

Long-term total revenues/sources remain relatively constant as the majority of BBRD's revenue is derived from the non-ad valorem assessment that is not sensitive to economic downturns like an ad valorem property tax. The 5yrFM&CIP has only a single increase in the assessment budgeted (\$1.50 a month increase in FY18) thereby, resulting in less than 0.50% annual growth in total revenues/sources except in the year of assessment increase (FY18) and years of or immediately following significant grant reimbursement (FY19 & FY20).

Change in Expenditures/Uses

General Fund expenditures/uses are much more dynamic than revenues/sources due to inflationary factors outside the control of the BOT such as medical insurance premiums, food costs, state mandated annual increases in the minimum wage, etc. FY18 Budget total expenditures/uses are approved at \$6,223,707, a \$54,253 or 0.88% increase over the FY17 originally adopted budget due to FY17 mid-year budget amendments and the following approved decisions points (see Budget Detail section, pages D-60-75 for details):

\$959	MS Office 365 for Senior Staff
\$7,425	Summer Intern (Records Retention)
\$2,690	Florida Association of Special Districts (FASD) Annual Conference (2 trustees)
<\$4,000>	Delete ARCC Volunteer Inspectors' Stipend
\$15,000	Additional Golf R&M Budget
\$41,141	Associate Golf Professional
\$4,680	P. S. Radio System
\$2,200	Lawn Bowling & Softball Field Annual Over Seeding and Nematode Treatment
\$13,500	D/E Emergency Backup Generator
\$1,048,600	R&M/Capital Projects Endorsed by BOT at 5yrFM&CIP Review Workshop

Additionally, anticipated non-decision point increased costs include:

- Medical insurance premiums
- Dental insurance premiums
- Liability insurance premiums
- Employee incentive

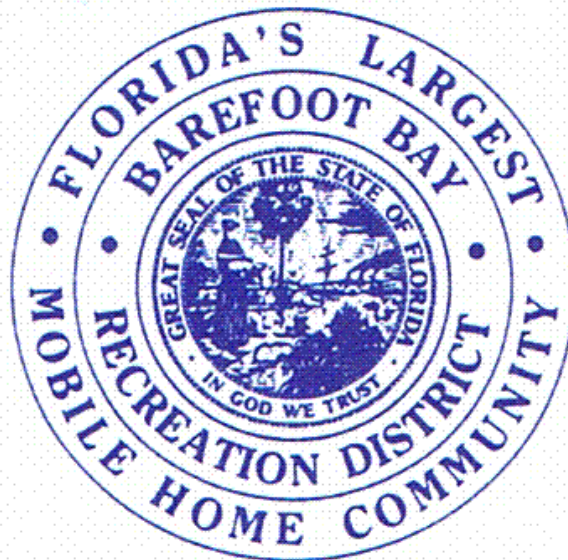
Five-year projected increases in total expenditures/uses are difficult to accurately project given the disproportional impact new capital projects can have on the budget. However, operating expenditures/uses are more readily known. FY22 personnel and operating total expenditures/uses are projected to be \$405,903 or 7.99% higher than FY18 levels due to the following:

- Projected 8% annual growth in medical insurance costs (15% increase anticipated in FY18)
- Projected 3% annual growth in dental insurance costs

- Projected 3% annual employee incentives
- Projected 1% inflationary impact on operating costs
- Additional full-time position (Management Analyst via the management contract with Special District Services, Inc.) starting in FY19
- Addition of electronic access system for pools, pier and other facilities starting in FY20 (procurement cost in FY20 and operating costs thereafter).

Change in Fund Balance

As of 27Jun17, FY18 estimated year-end Total Fund Balance of \$1,264,157 represents a decrease of \$675,755 or 34.83% from the ending FY16 Fund Balance (As of the date of the revision of the document, approximately \$500,000 of planned R&M/capital projects probably will not be completed and possibly be deferred one or more years. Hence, the FY17 year-end Total Fund Balance will probably be significantly higher than illustrated in this document.) The 5yrFM&CIP shows each year of the next five fiscal years ending above the BOT approved minimum fund balance policy of 20% of operating expenses. The adoption of the percentage based minimum fund balance policy in 2016 enables the BOT to use the excess funds within Fund Balance without adversely affecting BBRD's fiscal condition and ability to maintain adequate monies in fund balance in case of emergencies and/or unplanned expenditures.





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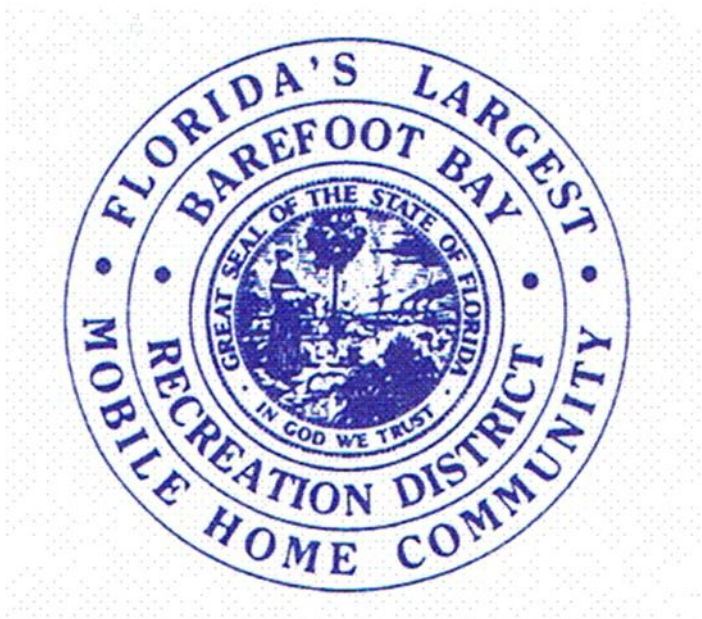
Departmental Summaries

Introduction

This section of the annual budget is designed to enhance the reader's understanding of the purpose, goals, objectives, financial inputs and expected results of the BOT's expenditures per specific departments. This section coupled with the traditional line-items and overview sections (fund analysis and Five Year Financial Model and Capital Improvement Plan) provides a comprehensive conveyance of information regarding the BBRD annual budget as compared to past years' budgets that were limited to current budget and proposed budget numbers. Information and data is presented as originally submitted to the BOT as part of the FY18 Working Draft Proposed Budget on 31Mar17 unless adjusted by the BOT during one of the budget workshops. In said case, the information and data is updated as of 27Jun17 (date of FY18 Approved Budget adoption).

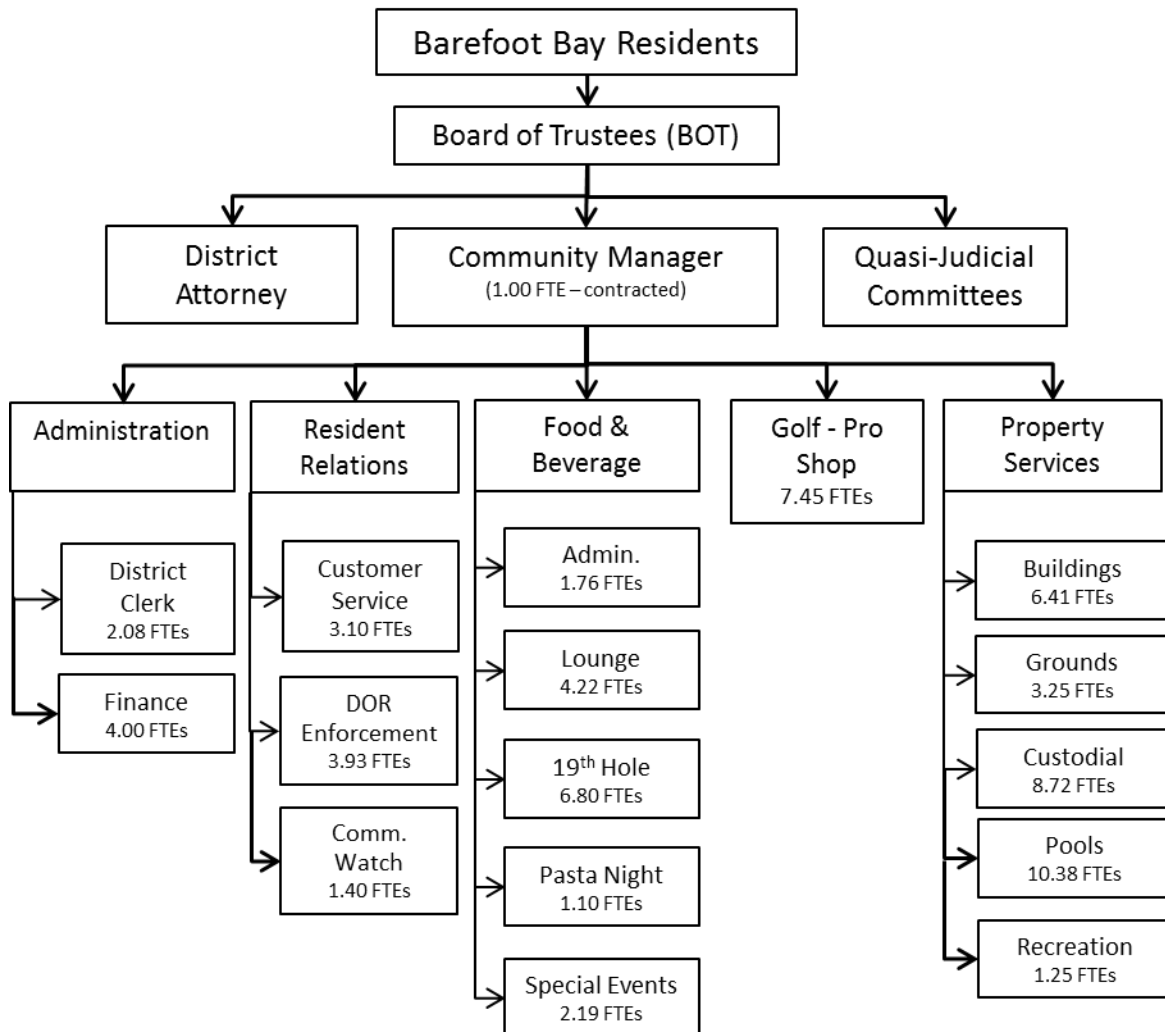
Changes from FY 17

Approved in FY17 was the renaming of the formerly known "Capital" Department to the "R&M/Capital" Department to address concerns of the auditors regarding the comingling of R&M and capital projects under the former title of "Capital" Department. Within the new R&M/Capital Department, R&M and Capital projects are listed separately under their respective titles. Additionally, the Grant Department is now discontinued and projects previously listed within said department are listed under the R&M/Capital Department. Previous rationale for the separate department was for tracking purposes for grant reimbursement. However, the Finance Office does not rely on the department where the projects are expensed but on a separate tracking form specific to each grant program.



Listed immediately below is the approved organization chart of BBRD as related to departments with budgeted personnel.

FY18 Approved Budget Organizational Chart*



* Only departments and sub-departments with personnel are shown.

Administration

Department Description

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

The Office of the District Clerk is the official records custodian of BBRD, support function to the BOT, risk manager, and IT contract manager. Specific functions include BOT meeting and workshop agenda preparation, minutes recording and trustee liaison activities. The sub-department coordinates with all advisory committees (when in existence) to ensure meetings are properly advertised, minutes recorded and records retained and published on BBRD's website. As records custodian, the District Clerk is the point of contact for all records requests and responsible for ensuring records are properly retained and then destroyed according to state law.

The Finance Office is primarily an internal service provider; however, external services are provided to the public for RV lot rent and shopping center lease billing services, accounts payable processing and general financial inquiries. Other activities include: cash management, accounts receivable, payroll disbursements, capital asset control, general ledger maintenance, purchasing services, budget monitoring and financial analysis and forecasting. Additionally, Finance provides monthly statements to department managers and the Board of Trustees, cooperates with independent auditors to conduct the annual audit, develops and implements financial management policies and procedures while maintaining internal accounting controls.

Goals and Objectives

Goal #1: Trustees, residents and staff can easily access public information while the integrity of public records is ensured.

FY16 Objectives:

- A. Explore feasibility of web-based indexing system to enable residents to key word search minutes and agenda packages by 31Jan16 for consideration in FY 17 Budget preparation process.

Result: Proposal was submitted as part of FY17 Proposed Budget, was approved by BOT and implemented on October 1, 2016.

- B. Refine proposal for permanent on-site records retention facility in lieu of current rented facility by 31Jan16 for consideration in FY 17 Budget preparation process.

Result: Proposal was submitted as part of FY17 Proposed Budget, was approved by BOT. Quotes will be solicited and unit procured in FY17.

FY17 Objectives:

- A. Transition stored files to onsite storage.

Status: Scheduled for summer 2017 within 60 days of .final customization by Property Services staff.

- B. Update inventory no later than 30 days after delivery of storage unit and setup.
Status: Scheduled to be completed by 30Sep17

FY18 Objectives:

- A. Roll-out new website format to increase ease of use by 30Sep18.
- B. Revise records storage and purging system by requiring records of a department with the same retention period to be stored in unique packages.

Goal #2: BBRD uses the most cost-effective and reliable information technology services in the provision of services to internal and external customers.

FY16 Objectives:

- A. Research options for telephone and data systems for replacement building F project by 31Dec16.

Result: This task was postponed due to the Guinther lawsuit delaying the project.

- B. Develop IT 5-year plan for infrastructure and software needs by 31Jan16.

Result: Development of a five-year plan was not accomplished due to higher priority assignments. Major improvements to IT system include switching to Cloud based server storage by December 1, 2016 for all BBRD and improvements to the point of sale (POS) systems for Food and Beverage and Golf-Pro Shop Departments.

FY17 Objectives:

- A. Establish a 10-year plan for maintenance and replacement of IT equipment and technology in order to keep up District productivity and efficiency.

Status: Objective will probably be postponed as refinement of 5-year plan needs to be accomplished first.

- B. Centralized informational self-service station (or kiosk) which would enable residents to check the status/balance on their RV and/or kayak storage accounts, social fees, and status on the restriction list. This feature would instill a sense of independence to the residents and at the same time increase employee productivity. Employees will have saved time researching basic account questions and gain additional time to work on other projects. Additionally, residents will be better informed which enhances District operations overall.

Status: Researching options for possible submittal as part of FY19-23 5yrFM&CIP and/or FY19 WDPB.

FY18 Objectives: Upgrade BBRD Website to become more visually appealing and user friendly.

Goal #3: BBRD risk management program enables an organizational culture of safety in the workplace and encourages employees to identify proactive responses to incidents thereby limiting financial costs to property owners.

FY16 Objectives:

- A. Coordinate internal safety meetings, quarterly work site inspections and track incidences to identify and abate exposures.

Result: Safety video classes requirement implemented for all employees.

- B. Coordinate with Human Resources to ensure all employees complete required annual safety training by 30Aug16.

Result: Employees had their annual training completed by August 30, 2016.

FY17 Objectives:

- A. Coordinate meeting with department managers to update annual safety training program by 30Sep17.

Status: Meeting to be held before 30Sep17.

- B. Evaluate and communicate needs within BBRD organization which would facilitate reimbursement from the TIPS program by 31May17.

Status: Implement departmental incentives to help motivate ideas for TIPS

FY18 Objectives:

- A. Identify incentives for employees that provide ideas or spot safety hazards

- B. Identify safety education i.e., seminars and workshops for managers

Goal #4: Receive Certificate Achievement for Excellence in Financial Reporting Program issued by the Government Finance Officers Association (GFOA).

FY16 Objectives:

- A. Perform annual audit by the end of January after the end of fiscal year 2015.

Result: Fiscal year 2015 audit fieldwork was completed in December 2015 and the FY15 Audit Report was represented to the Board by MSL on January 26, 2016 Board meeting.

- B. Prepare Comprehensive Annual Financial Reports (CAFR) and submit the report to GFOA within six months after the end of fiscal year 2016.

Result: Researched data but was not completed.

FY17 Objectives:

- A. Train accounting staff to become more conscientious of how to perform their daily duties according to audit procedures.

Status: Written procedures were updated and given to staff.

- B. Prepare Comprehensive Annual Financial Reports (CAFR) and submit the report to GFOA within six months after the end of fiscal year 2017.

Status: Researching more information for completion in fiscal year 2018.

FY18 Objectives:

- A. Prepare Comprehensive Annual Financial Reports (CAFR) and submit the report to GFOA within six months after the end of fiscal year 2018.

Goals #5: Financial operations are transparent so the BOT, the residents, guests, and other interested parties possess and maintain confidence in BBRD's financial management.

FY16 Objectives:

- A. Record all financial transactions accurately.
Result: All monthly financial reports were verified for accuracy by department managers and then emailed to the Trustees according to the timeline per BBRD Policy Manual in fiscal year 2016.
- B. Communicate clearly with anyone who requests information.
Result: Did not receive any complaints in fiscal year 2016.
- C. Evaluate and review necessary financial procedures.
Result: Staff reviewed procedures and proposed applicable policy manual revisions to BOT and was adopted in September 2016.

FY17 Objectives:

- A. Present to the finance committee, at year end, the finance department's collections and overall performance.
Status: Objective is moot since BOT dissolved the Finance Committee in February 2017.
- B. Post monthly summary financial to BBRD website no later than the 15th of the following month.
Status: Posting began in January 2017.

FY18 Objectives:

- A. Research possible electronic software and storage system for accounts payable to increase transparency and shorten invoice processing time.

Financial Summary

	FY 16	FY17	FY17	FY18	FY18	FY18
	Actuals	Revised Budget	Year-end Estimate	Base Budget	Decision Points	Approved Budget
Revenues/Sources						
Assessments	3,511,560	3,516,480	3,514,320	3,512,880	87,822	3,600,702
Investment Income	12,155	3,500	6,500	6,500	-	6,500
Other Income	68,752	19,105	35,669	19,595	-	19,595
Total	3,592,467	3,539,085	3,556,489	3,538,975	87,822	3,626,797
Exp./Uses by Sub-Department						
District Clerk	590,615	630,300	669,062	586,082	11,074	597,156
Finance	1,046,886	1,051,020	984,417	670,871	-	670,871
Total	1,637,501	1,681,320	1,653,479	1,256,953	11,074	1,268,027
Exp./Uses by Category						
Personnel	257,890	311,574	313,175	332,397	6,802	339,199
Operating	809,611	939,746	910,304	924,556	4,272	928,828
Other	570,000	430,000	430,000	-	-	-
Total	1,637,501	1,681,320	1,653,479	1,256,953	11,074	1,268,027

Personnel Summary (FTEs)

	FY 16	FY17	FY17	FY18	FY18	FY18
	Actuals	Revised Budget	Year-end Estimate	Base Budget	Decision Points	Approved Budget
District Clerk	1.85	1.85	1.85	1.85	0.23	2.08
Finance	3.73	4.00	4.00	4.00	-	4.00
Total	5.58	5.85	5.85	5.85	0.23	6.08

Performance Measures

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Approved Budget
<u>Efficiency</u>				
Average response time for IT service				
1 requests to be resolved	1 day	1-2 days	1-2 days	1 day
Average time for Record Request				
2 turnaround	24hrs	48hrs	48hrs	48hrs
3 Invoices processed per week	100	95	97	98
4 Checks cut per week	53	55	53	55
5 Days taken to complete monthly bank rec.	7	8	8	8
<u>Effectiveness</u>				
1 IT service costs	20,949	14,100	15,000	15,150
2 Hours of Clerk Training per year	48	48	48	48
3 Unqualified Audit Report	Yes	Yes	Yes	Yes
4 No. of Findings in Audit	-	-	-	-
Financial Report available to Trustees &				
5 Depts. by the 15th of the following month	100%	100%	100%	100%
<u>Outputs</u>				
1 Number of WC claims filed	1	1	1	1
2 Number of Liability claims filed	1	1	1	1
3 Board Minutes Without Error	80%	90%	95%	95%
4 No. of Estoppels processed	465	400	410	415
5 No. of closings	469	430	435	420
6 No. of liens placed/satisfied	38/64	40/65	35/60	30/60
7 Proceeds from sale of surplus items	300	1,000	800	1,200

Resident Relations

Department Description

Resident Relations is comprised of three sub-departments: Customer Service, Deed of Restrictions (DOR) Enforcement and Community Watch. The Resident Relations Manager is responsible for the overall management of the sub departments plus the Shopping Center and Vehicle Storage Departments. Additionally, the coordination of BBRD's human resources function is provided by the Resident Relations Manager.

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

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

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

Goals and Objectives

Goal #1: Provide superior customer service to Barefoot Bay residents and guests.

FY16 Objectives:

- A. Investigate the feasibility and cost-effectiveness of a badging system that will create professional badges instantly that would be linked to an access card system by 31Jan16.
Result: Due to higher priority responsibilities, staff continues to investigate and refine options for new badging/gate system. Goal is to have comprehensive proposal ready for FY19-23 5yrFM&CIP submittal.
- B. Investigate the feasibility of alternate software packages that could provide better service to Barefoot Bay's calendar needs by 31Jan16.
Result: Changes to the calendar procedures with the addition of Google Cloud to Outlook during FY15, have improved the calendar process. This change allows all staff needing calendar information with access to real time status regarding building reservations, and has eliminated the need for a new program.

FY17 Objectives:

- A. Investigate the feasibility and cost-effectiveness of providing a data base to all departments electronically of up-to-date resident information including current address, phone numbers

and e-mail information and status of home as a primary residence/seasonal or a rental unit to all departments electronically.

Status: Conversion of BBRD onsite server to cloud storage changed the needs of other department. Staff is currently researching options for sharing Customer Service notes, with other departments. Completion of this research is anticipated by 30Sep17.

- B. Use bulk e-mail groups of residents' email (voluntarily contributed) to send periodic and storm warning e-mail notifications about issues related to different groups (i.e. tennis, bocce ball, RV Storage Lots, Beach, etc.).

Status: Completed and on-going. Office of District Clerk is primary point of contact for outgoing bulk e-mail messages.

FY18 Objectives:

- A. Research options for residents to electronically view meeting room availability and request meeting rooms reservations by 30Sep18.
- B. Develop FY19 Budget Decision Point proposal for satellite badge renew stations and staffing so residents can renew their badges at street dances starting in 2019.

Goal #2: BBRD's DOR is adhered to by property owners and violations are quickly abated through enforcement actions.

FY16 Objectives:

- A. Increase the percentage of violation cases that come into compliance through voluntary means by 31Dec15.
Results: As of Jan 6, 2016, 32 cases remain open of the 3,949 cases in FY 2016, ending Oct 31, 2016. Less than 1% remain in violation.
- B. Increase the number of violations processed annually by a minimum of 50% over 2014 cases by 31Dec15.
Results: FY2016 violations totaled 3,949. This represents an increase of 202% over the 1,928 cases in FY2015 and an increase of 394 % over the 1,001 cases in FY2014.
- C. Provide DOR information to residents via bi-monthly articles in the Tattler starting October 2015.
Results: DOR information is now provided in the Tattler, 6 times a year.

FY17 Objectives:

- A. Increase voluntary compliance by improving resident awareness of the DOR thru releasing information in Peek of the Week, The Tattler, bulk e-mail distribution and resident meetings.
Status: Articles regarding DOR have appeared in the Tattler, DOR staff will be attending future HOA meetings at least twice a year to inform residents of the DOR. As of 2/14/2017, working to allow access to residents to Citizen Serve software, so they may enter complaints and view violations.
- B. Increase residents education regarding DOR requirements, thereby decreasing the number of violations processed annually by a minimum of 25% over 2015 cases by 30Sep17.

Status: Due to Hurricane Matthew, the number of violations have increased. The initial letter has been changed to be kinder and gentler, which has resulted in an increase in compliance after the first letter.

- C. Increase property owner understanding of DOR process, initiate a DOR Enforcement ride along program by 30Nov16.

Status: The ride along program has been offered in the Tattler, HOA and Neighborhood watch meetings. As of Feb 9, 2017, only one person has acted on the offer. Additional steps are planned to increase the knowledge of this program including additional articles in the Tattler, Peek of the Week and HOA meetings.

FY18 Objectives:

- A. Develop a Power Point presentation to be presented at the new homeowners orientation to raise awareness of the DOR by 30Sep18. This presentation can also be shown at sites in Barefoot Bay where homeowners congregate and will be made available to local realtors and on www.bbrd.org.
- B. Develop a formal strategy linking the efforts of DOR and Community Watch Sub-Department personnel and the off-duty Sheriff Deputy program (formally administered by the Office of the District Clerk) by 30Jun18.

Goal #3: BBRD is a community constantly renewing housing stock through voluntary and involuntary actions.

FY16 Objectives:

- A. Develop a program in Barefoot Bay to identify derelict homes for removal that are abandoned, are in poor repair and are nuisances to the neighborhood by 31Mar16.
Results: Program in place. In January 2016, BBRD received the title to its first derelict home under this program. Said house was removed and the lot is now for sale. Additional funding is scheduled through FY22 per the 5yrFM&CIP.
- B. Work with BOT to establish an advisory committee to implement the program (research property ownership/value ratio, identify alternatives available to home removal, and prioritize homes to be involuntary removed) by 31May16.
Results: Action on this object was tabled pending BOT discussions of advisory committees planned for FY17.

FY17 Objectives:

- A. Work with advisory committee and review value of home removal program instituted in FY 16, and submit funding request for the FY18 Budget by 31Jan17.
Status: Additional funding through FY22 was requested in December 2016.
- B. Prepare a list identifying top 15 target homes for removal by 31Mar17.
Status: The objective will move forward if the BOT decides to create an advisory committee, if not staff will accomplish the objective.

- C. Establish a derelict home removal strategy document for committee review by 31Mar17.
Status: The objective will move forward if the BOT decides to create an advisory committee, if not staff will accomplish the objective.

FY18 Objectives:

- A. Monitor the Brevard County Tax Sale list to investigate the purchase of Barefoot Bay's listed homes with the intentions of purchasing older homes, which would then be removed creating a vacant lot, which could potentially be used for a new home.
- B. Research the possibility of purchasing the adjoining lot to Micco storage for additional storage and income and if feasible submit a proposal by 31Dec17 for the FY19-23 5yrFM&CIP.

Financial Summary

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Revenues/Sources						
Charges for Services	84,439	86,609	89,000	83,500	-	83,500
Other Income	6,764	3,350	5,019	3,600	-	3,600
Total	91,203	89,959	94,019	87,100	-	87,100
Exp./Uses by Sub-Department						
Customer Service	116,065	134,709	129,598	138,645	-	138,645
DOR Enforcement	195,540	182,551	187,902	202,446	(4,000)	198,446
Community Watch	N/A	50,000	33,153	80,766	-	80,766
Total	311,605	367,260	350,653	421,857	(4,000)	417,857
Exp./Uses by Category						
Personnel	261,982	297,655	273,805	311,200	-	311,200
Operating	49,623	69,605	76,848	110,657	(4,000)	106,657
Total	311,605	367,260	350,653	421,857	(4,000)	417,857

Personnel Summary (FTEs)

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Resident Relations					-	-
Customer Service	3.88	3.10	3.10	3.10	-	3.10
DOR Enforcement	3.15	3.93	3.83	3.93	-	3.93
Community Watch	N/A	1.40	1.20	1.40	-	1.40
Total	7.03	8.43	8.13	8.43	-	8.43

Performance Measures

	FY16 Actuals	FY17 Revised Budget	FY 17 Year-End estimate	FY 18 Approved Budget
<u>Efficiency</u>				
1 Number of DOR violations	3,745	1,450	1,992	1,992
2 Number of ARCC permits	485	370	778	493
<u>Effectiveness</u>				
1 Number of job openings filled	21	26	25	28
Number of DOR cases sent to Violations				
2 Committee	406	135	330	216
3 Number of DOR cases sent to the Board	41	13	29	22
4 Number of DOR cases sent to the attorney	12	6	12	8
<u>Outputs</u>				
1 Number of employees hired	27	29	25	33
2 Number of employees separated	19	17	8	18
3 Annual rental badges issued	82	68	60	83
4 Seasonal rental badges issued	226	275	218	245
Average RV storage occupancy				
5 (368 available)	345	318	321	335

Food & Beverage

Department Description

The Food & Beverage Department operates two fixed site facilities (Lounge and 19th Hole), one regularly scheduled weekly event (Pasta Night), numerous special events (street dances, holiday events, a variety of special music & food events, etc.) and caters to BBRD clubs, organizations renting the facilities and various golf tournaments as requested and contractually agreed upon.

- The Lounge is a live entertainment venue that also offers beverages, bar snacks, sandwiches and salads during the day to pool patrons and residents.
- The 19th Hole located at the Golf Course, caters to golfers and residents desiring a full bar and table side restaurant service for breakfast, lunch & light dinner. Breakfast is served 7:30-11 a.m. Monday through Friday and 7-11 a.m. on Saturday and Sunday. The menu is a limited menu of breakfast sandwiches, egg casseroles, biscuits & gravy and yogurt fruit parfaits. The lunch menu is a mix of cold and hot sandwiches, salads and daily blackboard specials.
- Pasta Night is a weekly Wednesday night event at the 19th Hole featuring Italian sub sandwiches, pasta entrees and two weekly pasta specials.
- Special Events are a variety of events held outside of regularly scheduled operations. Typically a combination of live bands, a buffet or outside grilling is planned to provide extra entertainment year round to our residents. Additionally, bars in Buildings A & D/E bar and catering requests are accounted for within Special Events.

Goals and Objectives

Goal #1: Food & Beverage facilities and events are viewed as the food and beverage destination of choice for residents and guests.

FY16 Objectives:

- A. Host quarterly focus group discussions of randomly identified customers to identify opportunities for improvement starting 01Apr16.
Result: Focus group input began in early FY16 and will continue on a regular basis to provide resident input.
- B. Create and implement a mystery shopper program to evaluate service, quality of food and beverages, cleanliness of facilities and overall customer experience by 30Sep16.
Result: Secret shopper visits began in January 2016 and will continue on a regular basis to provide objective feedback of quality of services and menu items.

FY17 Objectives:

- A. Based on the work of the focus group, evaluate suggestions, report observations and implement appropriate ideas for improvement starting 15Nov16.
Status: Input has been and continues to be received. Management has and continues to implement improvements to services based on objective input related to food quality, music, events and specials.

- B. Using a Hospitality Group offering professional training and coaching services, schedule in-house customized team training focusing on specific service techniques geared to the business for entire Food & Beverage staff. The training also includes a restaurant management training component for supervisors by 30Sep17.

Status: Management has selected training vendor and training is scheduled for the summer months of 2017

FY18 Objectives:

- A. Continue the work of the focus groups and secret shopper visits to collect information related to quality of service, food and facilities in order to properly evaluate operations and implement systems, procedures and/or suggestions for improvement.
- B. Continue to seek out training opportunities for all staff including culinary workshops for the back of the house staff and customer service training for front of the house staff. Specialized training will occur in summer months while regular customer service and food safety/quality training will continue to occur on a bi-weekly basis.

Goal #2: Create a “Barefoot Friends Connect” program to recognize and reward our customers for their loyalty.

FY16 Objectives:

- A. Build a data base of customers by 30Apr16.
Result: Staff began collecting email addresses in early FY16 that are entered into a data base. 273 emails have been collected.
- B. Send monthly emails, including coupons, to customers having an anniversary or birthday and to promote special offers/events starting 01May16.
Result: Monthly emails are sent to customers to offer BOGOS and discounts to increase traffic through our facilities.

FY17 Objectives:

- A. Collect telephone numbers to text blast daily specials to customers by 01Dec16.
Status: Due to Hurricane Matthew and staff constraints, the completion of this objective was delayed and is anticipated to be completed by 31Mar17.
- B. Grow repeat business by promoting special offers, coupons, ticketed events, catering, etc. through email and Facebook.
Status: Special offers and coupons are being emailed to customers monthly. Facebook is used routinely to market events and special offers.

FY18 Objectives:

- A. Develop an electronic “brochure” to promote Food & Beverage facilities and services that will be on the department’s website and can be e-mailed to prospective customers
- B. Add Instagram to social media toolbox to promote food and beverage events and opportunities to our customers.

Goal #3: Food & Beverage is the first choice for catering needs of clubs, organizations and the community.

FY16 Objectives:

- A. Develop a catering menu by 30Oct15.

Result: Menu completed.

- B. Develop marketing materials for distribution to Clubs and residents promoting the sub department for weddings, anniversaries, birthdays, holiday parties, etc. by 31May16.

Result: A menu was sent to clubs in January 2017. Referrals are also received through the Calendar Coordinator's office. Menus and an informational letter sent to the Calendar Coordinator in January 2017 for distribution to potential customers.

FY17 Objectives:

- A. Refine expansion ability for inclusion in the FY18 Proposed Budget

Status: Conceptual plans developed and submitted to the Community Manager in December 2016 for inclusion in the FY18-22 Five-year Financial Model and Capital Improvement Plan.

- B. Develop an advertising strategy to market catering for the website, the Tattler, email and Facebook by 30Oct17.

Status: Work is in progress to advertise catering in these areas. Sample flyers, photos and an advertisement for the Tattler are being developed. Drafts complete in March 2017. Advertising is scheduled to begin in late Spring or early Summer.

FY18 Objectives:

- A. Develop a catering services tab for the web site designed to showcase catering services, feature photos and show menus.

- B. Continue the work of creating professional marketing materials and promoting services through social media, web site, social media platforms and traditional advertising sources.

Financial Summary

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Revenues/Sources						
Charges for Services	923,538	903,779	966,930	991,206	-	991,206
Other Income	3,947	1,550	3,969	4,218	-	4,218
Total	927,485	905,329	970,899	995,424	-	995,424
Exp./Uses by Sub-Department						
Administration	79,535	88,292	90,225	94,388	-	94,388
Lounge	331,218	278,998	344,067	350,210	-	350,210
19th Hole	419,575	426,249	381,043	392,942	-	392,942
Pasta Night	52,598	55,436	42,283	44,712	-	44,712
Special Events	105,649	143,136	135,714	140,833	-	140,833
Total	988,576	992,111	993,332	1,023,085	-	1,023,085
Exp./Uses by Category						
Personnel	397,238	425,795	386,141	407,551	-	407,551
Operating	591,338	566,316	607,191	615,534	-	615,534
Total	988,576	992,111	993,332	1,023,085	-	1,023,085

Personnel Summary (FTEs)

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Administration	1.63	1.88	1.76	1.76	-	1.76
Lounge	4.02	3.83	4.22	4.22	-	4.22
19th Hole	8.33	8.33	7.44	6.80	-	6.80
Pasta Night	1.01	0.92	1.00	1.10	-	1.10
Special Events	0.96	2.01	1.98	2.19	-	2.19
Total	15.95	16.97	16.40	16.07	-	16.07

Performance Measures

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Approved Budget
<u>Efficiency</u>				
1 Labor cost-Pasta night	25%	25%	26%	24%
<u>Effectiveness</u>				
1 Mystery Shopper evaluations	5	24	16	24
2 Repeat Customers	1,210	735	1,070	1,085
Resident Satisfaction Rate -Street				
3 Dances*	82%	97%	95%	97%
<u>Outputs</u>				
1 Street Dance Attendance	11,205	12,000	12,200	12,250
2 No. of catered functions	81	80	90	100
3 No. of kegs drank (purchased)	616	600	625	630
No. of coupons to customers (F&B				
4 Friend Program)	-	18,000	5,000	7,000
5 No. of dinners served - Pasta	3,988	3,533	3,700	3,800
6 No. of regular menu items sold by dept.				
Lounge	**11,875	***2,700	13,000	13,450
19th Hole	35,454	35,000	35,600	35,700

*As reflected by informal face-to-face satisfaction during January & July

**6,165 Tacos

***FY 17 Budget data entered prior to start of Taco night

Golf - Pro Shop

Department Description

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

FY16 Goals and Objectives

Goal #1: Barefoot Bay Golf Course is the premier executive par 60 course in Brevard County.

FY16 Objectives:

- A. Develop a membership growth strategy by 31Oct15.

Result: Improved course conditions. Increased awareness of facility to new residents. Utilized current member word-of-mouth to increase membership numbers. Also introduced possibility of Snug Harbor membership.

- B. Develop a marketing plan by 30Nov16.

Result: Created a marketing plan that has yielded a great return on investment with advertising in the local, regional and global communities. The Pro Shop was renovated to effectively display merchandise; increasing retail space by 67%.

- C. Review current operations and develop a principles of operations document for review by the BOT by 31Dec15.

Result: Central Florida golf is seasonal. Created strategies to target different customer types. Improved non-resident relationships and increased non-resident summer play. Targeted merchandise sales to new customers as well as existing customers.

FY17 Objectives:

- A. Repair Golf Course Drainage: Standing water is currently effecting the growth of turf. The lack of drainage also increases the amount of time the golf course can remain open to our members, guests, and non-resident play.

Status: Awaiting off- season to select vendor and begin project. Expected to begin in late May 2017.

- B. Implement bunker repair: The bunker drainage system is collapsed and it affects normal and tournament play. Repairing the bunkers is a must to continue the game of golf being played as it was intended.

Status: Phase 1 complete. Phase 2 of bunker repair to be completed by 30Sep17.

FY18 Objectives:

- A. Begin Phase 3 of bunker repair (Explore feasibility of utilizing current contract maintenance crew in May and June. Plan for outside vendor in September if project cannot completed in-house).
- B. Restructure green fee, trail fee (and again in FY 20).
- C. Create a membership drive program to address current drop in membership and possibly restructure current membership program.

Goal #2: The Pro-Shop is the convenient shopping destination of choice for golf course members and non-golfing residents.

FY16 Objectives:

- A. Explore the feasibility and cost-effectiveness of converting paper tee time system to a web-based computerized system by 31Jan16 for consideration by BOT in FY17 Budget preparation.

Result: Introduced and are now utilizing Golfnow point of sale (POS) system. Program has streamlined management operations and reduced man-hours for programs by 75%.

- B. Develop a calendar of special events that will draw non-golfers to Pro-Shop to increase sales by 30Apr16.

Result: A Calendar of events is posted on our website for anyone's review of Barefoot Bay Golf Course happenings and also advertised in The Tattler, Peak at the Week and possibly through direct mailing.

FY17 Objectives:

- A. The Pro Shop has about 700 sq. ft. Improve the aging facility through the use of effective lighting and displays to present an inviting arrangement for individuals to selectively shop. Expect to complete 30Sep17.

Status: Completed walls and shelving in December 2016 to help present merchandise in a more attractive light to customers.

- B. Improve staff training on sales techniques by 31Oct16.

Status: Trained and utilized two seasonal employees to enhance customer satisfaction; efforts reduced customer wait time for checking in and live phone response has improved to answer customer questions.

- C. Improve Player Assistants job training such as pace of play and course management issues for players by 30Nov16.

Status: Pace of play has improved significantly. Customer feedback is positive. This is an ongoing training process.

FY18 Objectives:

- A. Add non-golf merchandise items to retail inventory for Barefoot Bay residents outside the golfing community.

- B. Revise department's website to market beyond members and as an informational platform to other associations: such as men's league, ladies league, etc. by 30Sep18.

Financial Summary

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Revenues/Sources						
Charges for Services	549,575	738,176	543,538	539,541	30,452	569,993
Other Income	79,931	88,130	72,800	78,220	-	78,220
Total	629,506	826,306	616,338	617,761	30,452	648,213
Exp./Uses by Category						
Personnel	208,098	226,237	217,776	208,158	38,055	246,213
Operating	629,728	701,849	693,503	640,804	18,086	658,890
Total	837,826	928,086	911,279	848,962	56,141	905,103

Personnel Summary (FTEs)

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Golf - Pro Shop	6.92	6.70	6.70	6.70	0.75	7.45
Total	6.92	6.70	6.70	6.70	0.75	7.45

Performance Measures

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Approved Budget
<u>Efficiency</u>				
1 Pro Shop Sales Per Round	\$1.78	\$1.58	\$1.57	\$1.67
2 Rounds played per Player Assistant	39	41	39	40
<u>Effectiveness</u>				
1 % Increase Member Renewals*	3%	5%	11%	2%
2 Customer Service Level**	95%	97%	97%	97%
<u>Outputs</u>				
1 Rounds Played	43,528	46,882	44,550	45,425
2 # of Members	363	418	322	330
3 Green Fee Receipts	133,967	218,545	133,800	133,800
4 # of Tournaments	22	22	22	22
5 Pro Shop Sales	77,600	78,782	70,100	76,000

*excludes non-renewals due to death, illness or relocation

** taken from informal survey done of players in March and September

Property Services

Department Description

Property Services is responsible for the beautification and continued maintenance of BBRD's facilities, grounds and recreational areas. Services are provided by five sub-departments: Buildings, Grounds, Custodial, Pools and Recreation.

- Buildings maintain the appearance of all BBRD buildings, both structurally and esthetically. Additional responsibilities for this department include the video production of the BBRD Board of Trustee meetings and other significant events.
- Grounds provide landscaping and maintenance services to all recreation areas as well as the parks, lakes, islands and medians. Grounds also utilizes funding and equipment from stormwater for the maintenance of BBRD canals.
- Custodial provides janitorial services to all buildings and prepares assembly rooms for use by the BOT, committees, clubs, residents and the public (for a fee) for the various activities that are held in the meeting rooms as scheduled by the BBRD Calendar Coordinator.
- Pools provide the upkeep, safety, and cleanliness of BBRD's 3 pools. The Pool Technicians are licensed through the National Swimming Pool Foundation. Pool Hosts staff the pools during operating hours to check badges and ensure safety.
- Recreation provides funding for the operations, repair and maintenance of outdoor recreational amenities plus the costs of the courtesy golf cart shuttle operations at Building A parking lot.

FY16 Goals and Objectives

Goal #1: Provide cost-effective quality landscaping services to common areas and maintenance/janitorial services to all buildings, both structurally and esthetically.

FY16 Objectives:

- A. Complete development of preventative maintenance inventory and develop expected useful economic life spans for each item by 31Jan16.
Result: Due to higher priorities and limited staff this objective was not accomplished. Staff determined a web-based system would be more efficient use of staff's time rather than creating an Excel-based system in-house.
- B. Begin use of preventative maintenance system on 01Feb16.
Status: Per results of Objective #1, staff began exploring different web-based systems but did not select a vendor by 30Sep16.
- C. Increase turf density along Barefoot Blvd. by increasing organic composition of the soil during summer 2016 (third year of effort).
Result: Cutting height of the mowers was raised from the customary level resulting in increased shade to ground and healthier turf.
- D. Establish a 2 year program that will monitor the exterior esthetics of buildings by 19Oct15 and continuing quarterly.
Result: A quarterly inspection program for the outside of the buildings was developed which will focus only on the outer appearance of the buildings.

FY17 Objectives:

- A. Re-evaluate some of the landscaping outside of the BBRD facilities. Investigate landscaping options that are lower maintenance/higher output vegetation by 01Mar17.

Status: Planters in front of major buildings were updated with large pots being placed in front of Building A so seasonal flowers can be easily changed per season.

- B. Increase turf density along Barefoot Blvd. by increasing organic composition of the soil during summer 2017 (fourth year of effort).

Status: A composting area was developed at Faclon Drive where landscape waste can be combined with food waste from Food and Beverage and sand. Over time the carbon-based material will decompose creating low-cost organic compost that can be amended to the soil.

FY18 Objectives:

- A. Develop a replacement plan for all the tables and chairs (including all meeting rooms, game rooms and pools) no later than 31Jan18.

- B. Develop a specimen tree (i.e. queen palms, sable palms, bottle brush, etc.) care and replacement plan no later than 01May18

Goal #2: Eliminate most liability and workers compensation claims by providing clean and safe buildings and facilities.

FY16 Objectives:

- A. Conduct bi-weekly cleanliness and safety inspections of all buildings and amenities beginning 05Oct15.

Result: Developed and implemented an inspection program where the Custodial Supervisor inspects all BBRD properties each week. Significant improvements were achieved within the first 6 months of the program.

- B. Coordinate with internal safety committee findings and track safety violations observed and corrected beginning in October 2015, based on the schedule of fellow managers of BBRD as well as the Senior Risk Control Consultant.

Result: With the use of Facility Dude and internal inspections the number of reported safety issues has dropped considerably. The senior risk consultant and safety committee has helped to identify and resolve a few safety concerns in the Property Service Department.

FY17 Objectives:

- A. Identify safety projects that are eligible for reimbursement under the TIPS program by 30Apr17.

Status: Projects have been identified and will be completed in time for application of maximum reimbursement in FY17.

- B. Coordinate with Risk Manager to update annual safety training program by 30Sep17.
Status: Staff is currently drafting a department specific safety handbook that we can issue to all Property Services employees and new hires. Additionally, staff will work with safety consultant to develop a short department specific training program.

FY18 Objectives:

- A. Revise safety training material for Property Services staff by 2Apr18.
- B. Increase the frequency of jobsite safety inspection for all Property Service staff utilizing other department managers for an unbiased perspective by 7May18.

Financial Summary

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
Revenues/Sources						
Charges for Services	257,845	260,000	249,500	245,000	127,400	372,400
Total	257,845	260,000	249,500	245,000	127,400	372,400
Exp./Uses by Sub-Department						
Buildings	390,183	416,605	447,548	460,576	4,680	465,256
Grounds	167,404	185,297	170,446	167,187	-	167,187
Custodial	280,594	281,171	257,679	284,219	-	284,219
Pools	376,461	377,995	366,599	378,641	-	378,641
Recreation	91,684	90,822	97,114	98,246	2,200	100,446
Total	1,306,326	1,351,890	1,339,386	1,388,869	6,880	1,395,749
Exp./Uses by Category						
Personnel	845,714	925,027	894,313	943,337	-	943,337
Operating	460,612	451,232	445,073	445,532	6,880	452,412
Total	1,306,326	1,376,259	1,339,386	1,388,869	6,880	1,395,749

Personnel Summary (FTEs)

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Base Budget	FY18 Decision Points	FY18 Approved Budget
P.S.: Building	6.18	6.38	6.41	6.41	-	6.41
P.S.: Grounds	3.57	3.37	3.25	3.25	-	3.25
P.S.: Custodial	8.68	8.68	8.72	8.72	-	8.72
P.S.: Pools	10.33	10.33	10.38	10.38	-	10.38
P.S.: Recreation	1.25	1.25	1.25	1.25	-	1.25
Total	30.0	30.01	30.01	30.01	-	30.01

Performance Measures

	FY 16 Actuals	FY17 Revised Budget	FY17 Year-end Estimate	FY18 Approved Budget
<u>Efficiency</u>				
1 Weekly Custodial set up and tear downs*	81-41	89-28	95-35	95-35
2 Weekly number of pool users*	2497	2,600	2,600	2,700
<u>Effectiveness</u>				
Ave. number of safety violations identified in				
1 bi-weekly inspections	3	5.5	7.0	8.0
2 Overall rating given to buildings**	7.5	8.0	8.5	8.5
Overall rating given to common area				
3 landscaping/turf**	7.5	6.8	8.0	8.0
<u>Outputs</u>				
1 Capital Projects managed	10	16	16	14
2 No. of after hour emergency call outs	22	12	10	10
3 No. of days pools closed due to repairs***	38	30	30	30

* as measured the 2nd weeks of January and August

** as rated on a scale of 1-10 on the 2nd week of May

*** due to pool#1 leak repair, pool#2 resurfacing/pavers & pool#3 pit replacement



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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)						

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

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)

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

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	FY 18
	Category	FY 16	Revised	Est.	Base	Decision	Approved
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Administration							
Finance							
Assessments							
	District Assessment Fee	3,511,560	3,516,480	3,514,320	3,512,880	87,822	3,600,702
	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	-	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	-	360
	FY18 Base Budget: Discounts given for utilizing online filing service						
	Delinquent Fee Collections	6,550	5,760	5,340	5,040	-	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	-	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	-	2,079
	FY18 Base Budget: Legal fees collected from past due accounts						
	Postage Revenue	179	300	309	266	-	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	-	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	-	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
Category		FY 16	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY 18
						Approved
						Budget
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries		128,880	177,803	179,821	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	-
FY18 Base Budget: Estimated 20 hours overtime						
Special Pay		2,800	1,250	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	-
FY18 Base Budget: 9% payroll taxes						
401 A Benefit		2,820	2,821	3,389	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	-
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	-
Professional Expenses						
Payroll Fees		12,820	14,308	16,600	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	-
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	-
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	-
FY18 Base Budget: Estimated increase in SAGE support fees						
Sub-Total:		45,416	66,112	55,114	64,712	-
Supplies						
Operating Supplies		7,114	5,940	5,890	5,988	-
FY18 Base Budget: Office supplies for daily operations						

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

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

Description

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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

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Year-end

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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

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Budget

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Decision

Points

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

R & M Equipment	-	2,315	1,525	925	-	925
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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
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Miscellaneous

Miscellaneous Expenditures	-	950	500	600	-	600
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FY18 Base Budget: Keys for beach and pier

Cash Over/Short	20	-	12	-	-	-
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Sub-Total:	20	950	512	600	-	600
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Total Expenditures:	116,361	134,709	129,598	138,645	-	138,645
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Total Revenues over Expenditures:	(46,707)	(53,000)	(51,714)	(60,845)	-	(60,845)
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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

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Decision

Points

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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

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

Special Events

Charges for Services

Beverage Sales	89,373	112,801	103,556	106,145	-	106,145
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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
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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
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Other Income

Miscellaneous Income General	35	-	794	1,000	-	1,000
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Sub-Total:	35	-	794	1,000	-	1,000
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Total Revenues:	147,157	174,049	174,405	178,951	-	178,951
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Expenditures

Food & Beverage

Special Events

Personnel

F/T Salaries	8,933	7,695	2,753	2,753	-	2,753
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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
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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
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Payroll Taxes	1,939	3,922	2,998	3,123	-	3,123
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FY18 Base Budget: 9% payroll taxes

Sub-Total:	23,338	50,442	36,611	38,023	-	38,023
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Supplies

Operating Supplies	921	400	990	950	-	950
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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
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Beverage Supplies	98	250	325	350	-	350
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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 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
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.							
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
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		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						
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
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Year-end

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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:		P.S.:	P.S.:	P.S.:	P.S.:	P.S.	Shopping	Vehicle	Storm-	R&M/	Total
	District		Customer		Comm.																
	Clerk	Finance	Service	DOR	Watch	Admin.	Lounge	Hole	Night	Sp. Events	Golf	Buildings	Grounds	Custodial	Pools	Rec.	Center	Storage	water	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									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

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
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)	-

Revenue and Expenditure History per Department

	FY13 Actual	Feb 14 YTD Actual	FY14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Administration (roll up)								
Revenues								
Assessments								
District Assessment Fee	3,357,176	2,639,739	3,349,239	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862
Total Assessments	3,357,176	2,639,739	3,349,239	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862
Investment Income								
Interest Income	-	35	2,150	1,207	11,755	1,015	12,154	148
Total Investment Income	-	35	2,150	1,207	11,755	1,015	12,154	148
Other Income								
Trsf. From Other Depts.	312,044	134,535	322,885	-	-	-	-	-
NSF Fees	280	-	80	240	480	240	320	120
Sale Tax Discount	-	-	150	150	360	150	360	150
Delinquent Fee Collections	21,606	6,554	14,124	3,130	7,250	2,570	6,550	2,250
Lien Fee Reimbursement	6,750	288	1,718	1,035	3,420	675	1,395	1,665
Legal Fee Recovery	9,303	-	1,883	6,425	4,393	2,266	6,046	664
Postage revenue	793	64	245	127	417	81	179	200
Recreation Fees	-	-	-	-	-	-	-	-
Handicap Fees	-	-	-	-	-	-	-	-
Code Enforcement Fees	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	5,035	-	300	-
Donations	-	-	-	100	100	178	178	-
Insurance Proceeds	-	-	6,935	7,961	7,961	8,248	16,429	625
Misc. Income General	2,203	1,326	40,802	3,571	5,692	36,646	36,994	257
Vehicle Storage Income	-	-	-	-	-	-	-	-
Leasing Income	-	-	-	-	-	-	-	-
Total Other Income	352,978	142,769	388,820	22,740	35,109	51,054	68,752	5,931
Total Revenues	3,710,155	2,782,543	3,740,209	2,685,965	3,412,354	2,858,104	3,592,467	2,834,941
Expenditures								
Personnel Expenses								
Reg Salaries	180,121	63,587	165,886	-	-	-	-	-
F/T Salaries	-	-	-	72,280	179,608	65,656	169,011	82,590
P/T Wages	-	-	-	5,261	15,711	15,215	35,385	5,662
Overtime	622	421	2,380	59	175	-	-	27
Special Pay	-	-	-	250	425	1,100	2,800	325
Vacation/Sick Pay	11,442	6,935	17,569	-	-	-	-	-
Payroll Taxes	16,445	6,234	13,606	6,431	14,689	6,993	16,962	7,303
401 A Benefit	102	46	46	204	553	1,699	4,017	1,849
Medical Insurance	25,692	14,386	27,051	14,641	34,448	12,375	29,714	13,412
Total Personnel Expenses	234,424	91,609	226,538	99,127	245,610	103,037	257,889	111,168
Professional Expenses								
Payroll Fees	13,504	6,435	14,575	3,367	6,839	4,913	12,820	7,326
Professional Fees	31,624	38,435	80,984	16,666	41,799	30,942	50,265	26,298
Legal Fees	119,204	42,984	147,959	36,255	103,154	36,266	134,322	43,044
Management Fees	138,631	49,403	121,362	60,097	138,932	54,396	146,753	66,339
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accounting & Auditing Fees	40,000	2,750	23,500	2,500	31,500	24,500	24,500	31,000
Software Renewal/Sup. Fees	4,222	-	4,656	-	4,434	-	4,646	-
Total Professional Expenses	352,185	145,007	398,035	123,885	331,658	156,017	378,306	179,008
Interest Expense								
Debt Service Principal	-	620,554	-	-	-	-	-	-
Debt Service Interest	-	162,596	-	-	-	-	-	-
Total Interest Expense	-	783,150	-	-	-	-	-	-

Revenue and Expenditure History per Department

	FY13	Feb 14	FY14	Feb 15	FY15	Feb 16	FY16	Feb17
Administration (roll up)	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Supplies								
Operating Supplies	11,858	3,821	8,451	4,124	11,094	4,207	15,756	3,101
Cleaning Supplies	-	-	-	-	-	-	-	-
Fuel	-	-	48	72	240	32	32	32
Contingency	660	-	-	-	-	-	-	-
Total Supplies	12,518	3,821	8,499	4,196	11,334	4,239	15,788	3,133
Other Gen. & Admin. Expenses								
Collection Fees	64,770	64,588	64,588	64,338	64,338	64,755	64,755	67,945
Collection Discounts	104,098	101,349	103,025	101,818	103,411	107,434	109,352	108,238
Property Taxes	17,239	12,703	12,703	14,088	14,088	14,142	14,142	15,711
Sales Tax	-	-	-	350	350	-	-	-
ICMA Retirement	1,000	500	1,000	500	1,000	500	1,000	500
Employee Incentive	4,165	3,080	3,299	4,373	4,373	4,887	4,887	5,571
Employee Recruitment	2,689	1,067	1,200	107	526	-	101	142
Lien & Recording Fees	3,172	1,317	2,504	671	3,661	674	2,349	880
Refunds	-	-	-	-	-	64	-	-
Travel and Training	2,052	447	3,097	1,358	3,211	411	3,554	1,441
Telephone, Internet & Cable	6,050	2,776	6,505	3,213	6,738	1,819	4,164	1,709
Postage	6,481	268	3,692	5,453	8,823	750	4,479	1,223
Utilities/Electricity	4,197	1,892	4,622	1,756	4,111	1,747	3,989	1,368
Utilities/Solid Waste & Recy.	-	-	291	-	-	-	-	-
Utilities/Water	96	-	-	-	-	-	-	-
Equipment Leasing	7,292	3,908	7,723	2,401	5,844	2,797	6,278	2,804
Insurance	129,050	59,338	134,520	60,160	137,726	63,106	142,296	67,197
Workers Compensation	1,010	1,516	1,800	2,465	2,838	5,783	6,845	1,928
Printing	3,448	8	8	923	4,839	145	2,503	-
Advertising	5,049	425	2,606	2,115	4,135	390	1,832	2,254
Licenses, permits, lien fees	175	-	-	-	-	-	-	-
Bank Charges	18,039	4,715	19,294	10,770	20,630	11,197	20,124	12,777
Bad Debts	(1,851)	30	(26)	(422)	(2,052)	3,621	799	(296)
Dues and Subscriptions	596	711	807	220	441	220	936	4,405
Election Expenses	554	8,379	8,379	2,158	2,158	8,150	8,150	692
Beverage Cost of Sales	-	131	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total G. & A. Expense	379,371	269,149	381,637	278,814	391,189	292,592	402,535	296,489
Maintenance & Repairs								
R & M Misc	350	107	107	-	-	-	-	-
R & M Buildings	769	1,741	1,921	(41)	53	1,766	1,867	1,689
R & M Grounds	-	-	-	-	-	-	-	-
R & M Equipment	2,040	2,599	1,360	2,191	3,370	79	79	5,853
Total Maintenance & Repairs	3,159	4,446	3,387	2,149	3,423	1,845	1,946	7,542
Miscellaneous								
Transfer to Other Departments	1,782,401	725,484	1,741,162	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	936	-	6,969	-	99	-	-	-
Cash Over/Short	-	-	-	-	10	(0)	101	-
Total Miscellaneous	1,783,337	725,484	1,748,131	-	109	(0)	101	-

Revenue and Expenditure History per Department

Administration (roll up)	FY13 Actual	Feb 14 YTD Actual	FY14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	10,936	0
Total Capital Outlay	-	-	-	-	-	-	10,936	0
Total Expenditures	2,764,995	2,022,667	2,766,227	508,171	983,322	557,731	1,067,501	597,339
Transfers								
Transfers Out								
Transfer to Debt Service Fund	800,000	505,680	(800,000)	(800,000)	(800,000)	-	(570,000)	(430,000)
Transfer to Reserve	-	-	-	-	-	-	-	-
Transfer to Capital Account	-	-	-	-	-	-	-	-
Total Transfers Out	800,000	505,680	(800,000)	(800,000)	(800,000)	-	(570,000)	(430,000)
Total Transfers	800,000	505,680	(800,000)	(800,000)	(800,000)	-	(570,000)	(430,000)
Net Revenues & Transfers in /Expenditure	945,160	759,876	973,981	2,177,794	2,429,032	2,300,373	2,524,966	2,237,602

Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Administration - District Clerk					
Revenues					
Other Income					
Postage revenue	-	-	1	-	-
Insurance Proceeds	7,961	7,961	8,248	16,429	625
Misc. Income General	24	257	332	536	163
Total Other Income	7,985	8,218	8,582	16,965	788
Total Revenues	7,985	8,218	8,582	16,965	788
Expenditures					
Personnel Expenses					
F/T Salaries	24,045	57,073	15,774	40,131	18,611
P/T Wages	-	1,352	6,294	16,790	5,662
Overtime	19	136	-	-	-
Payroll Taxes	1,906	4,409	1,930	4,752	1,965
401 A Benefit	70	393	506	1,196	599
Medical Insurance	5,856	12,930	3,093	7,466	3,681
Total Personnel Expenses	31,895	76,292	27,597	70,336	30,518
Professional Expenses					
Professional Fees	12,871	27,982	27,492	46,815	22,882
Legal Fees	36,255	103,154	36,266	134,322	43,044
Management Fees	60,097	138,932	54,396	146,753	66,339
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000
Total Professional Expenses	114,223	275,068	123,154	332,890	137,266
Supplies					
Operating Supplies	2,878	5,414	2,919	8,642	1,940
Fuel	72	209	32	32	32
Total Supplies	2,950	5,624	2,950	8,673	1,971
Other Gen. & Admin. Expenses					
Employee Recruitment	-	217	-	-	142
Lien & Recording Fees	151	2,021	204	1,259	340
Travel and Training	270	640	35	1,925	140
Telephone, Internet & Cable	-	-	252	757	161
Postage	4,515	5,991	-	1,432	26
Equipment Leasing	971	2,699	1,392	3,158	1,399
Insurance	60,160	137,726	63,106	142,296	67,197
Workers Compensation Insurance	2,465	2,838	5,494	6,349	1,608
Printing	69	3,323	-	1,134	-
Advertising	2,115	2,877	390	498	2,216
Dues and Subscriptions	175	396	175	722	4,360
Election Expenses	2,158	2,158	8,150	8,150	692
Total G. & A. Expense	73,048	160,886	79,197	167,680	78,279
Maintenance & Repairs					
R & M Misc	-	-	-	-	-
R & M Equipment	1,660	1,700	-	-	4,785
Total Maintenance & Repairs	1,660	1,700	-	-	4,785
Miscellaneous					
Miscellaneous Expenditures	-	99	-	-	-
Cash Over/Short	-	-	(0)	100	-
Total Miscellaneous	-	99	(0)	100	-

Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17
	YTD	FY15	YTD	FY16	YTD
Administration - District Clerk	Actual	Actual	Actual	Actual	Actual
Capital Outlay					
Capital Outlay	-	-	-	10,936	-
Total Capital Outlay	-	-	-	10,936	-
Total Expenditures	223,777	519,669	232,898	590,615	252,819

Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Administration - Finance					
Revenues					
Assessments					
District Assessment Fee	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862
Total Assessments	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862
Investment Income					
Interest Income	1,207	11,755	1,015	12,154	148
Total Investment Income	1,207	11,755	1,015	12,154	148
Other Income					
NSF Fees	240	480	240	320	120
Sale Tax Discount	150	360	150	360	150
Delinquent Fee Collections	3,130	7,250	2,570	6,550	2,250
Lien Fee Reimbursement	1,035	3,420	675	1,395	1,665
Legal Fee Recovery	6,425	4,393	2,266	6,046	664
Postage revenue	127	417	80	179	200
Sale of Fixed Assets	-	5,035	-	300	-
Donations	100	100	178	178	-
Misc. Income General	3,548	5,435	36,314	36,459	94
Total Other Income	14,754	26,891	42,472	51,787	5,143
Total Revenues	2,677,979	3,404,136	2,849,522	3,575,502	2,834,153
Expenditures					
Personnel Expenses					
F/T Salaries	48,235	122,535	49,882	128,880	63,979
P/T Wages	5,261	14,359	8,921	18,595	-
Overtime	40	40	-	-	27
Special Pay	250	425	1,100	2,800	325
Payroll Taxes	4,525	10,280	5,063	12,211	5,338
401 A Benefit	135	161	1,193	2,820	1,250
Medical Insurance	8,785	21,518	9,282	22,248	9,731
Total Personnel Expenses	67,231	169,318	75,440	187,554	80,650
Professional Expenses					
Payroll Fees	3,367	6,839	4,913	12,820	7,326
Professional Fees	3,795	13,817	3,450	3,450	3,416
Accounting & Auditing Fees	2,500	31,500	24,500	24,500	31,000
Software Renewal/Sup. Fees	-	4,434	-	4,646	-
Total Professional Expenses	9,662	56,590	32,863	45,416	41,742
Supplies					
Operating Supplies	1,246	5,679	1,289	7,114	1,162
Fuel	-	31	-	-	-
Total Supplies	1,246	5,710	1,289	7,114	1,162
Other Gen. & Admin. Expenses					
Collection Fees	64,338	64,338	64,755	64,755	67,945
Collection Discounts	101,818	103,411	107,434	109,352	108,238
Property Taxes	14,088	14,088	14,142	14,142	15,711
Sales Tax	350	350	-	-	-
ICMA Retirement	500	1,000	500	1,000	500
Employee Incentive	4,373	4,373	4,887	4,887	5,571
Employee Recruitment	107	309	-	101	-
Lien & Recording Fees	520	1,640	470	1,090	540
Refunds	-	-	64	-	-
Travel and Training	1,088	2,571	376	1,629	1,301
Telephone, Internet & Cable	3,213	6,738	1,567	3,408	1,548
Postage	938	2,832	750	3,047	1,197
Utilities/Electricity	1,756	4,111	1,747	3,989	1,368

Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Administration - Finance					
Equipment Leasing	1,430	3,145	1,405	3,120	1,405
Workers Compensation Insurance	-	-	289	496	320
Printing	853	1,516	145	1,369	-
Advertising	-	1,258	-	1,334	38
Bank Charges	10,770	20,630	11,197	20,124	12,777
Bad Debts	(422)	(2,052)	3,621	799	(296)
Dues and Subscriptions	45	45	45	214	45
Total G. & A. Expense	205,766	230,302	213,395	234,855	218,209
Maintenance & Repairs					
R & M Misc	-	-	-	-	-
R & M Buildings	(41)	53	1,766	1,867	1,689
R & M Equipment	530	1,670	79	79	1,068
Total Maintenance & Repairs	489	1,723	1,845	1,946	2,757
Miscellaneous					
Contingency	-	-	-	-	-
Cash Over/Short	-	10	-	1	0
Total Miscellaneous	-	10	-	1	0
Capital Outlay					
Capital Outlay	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Total Expenditures	284,395	463,653	324,832	476,886	344,520
Transfers					
Transfers Out					
Transfer to Debt Service Fund	(800,000)	(800,000)	-	(570,000)	(430,000)
Transfer to Reserve	-	-	-	-	-
Transfer to Capital Account	-	-	-	-	-
Total Transfers Out	(800,000)	(800,000)	-	(570,000)	(430,000)
Total Transfers	(800,000)	(800,000)	-	(570,000)	(430,000)
Net Revenues & Transfers in /Expenditure	2,393,585	2,940,483	2,524,690	3,098,616	2,489,633

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
Resident Relations (roll up)	Actual	YTD Actual	Actual	YTD Actual	Actual	Actual	Actual	YTD Actual
Revenues								
Charges for Services								
Guest Passes	42,821	20,525	49,613	13,398	36,343	17,112	59,139	24,395
Building Rental	-	-	-	3,782	7,670	2,386	5,886	3,523
Code Enforcement Fees	56,075	13,210	48,890	15,770	25,670	10,956	19,414	18,998
Total Charges for Services	98,896	33,735	98,503	32,950	69,682	30,454	84,439	46,916
Other Income								
District Assessment Fee	-	-	-	-	-	-	-	-
Transfer From Other Departments	177,138	60,110	144,264	-	-	-	-	-
Miscellaneous Income General	2,597	1,270	3,267	1,250	3,849	2,572	6,764	1,589
Total Other Income	179,735	61,380	147,531	1,250	3,849	2,572	6,764	1,589
Total Revenues	278,630	95,114	246,034	34,200	73,531	33,026	91,203	48,506
Expenditures								
Personnel Expenses								
Reg Salaries	116,791	50,559	131,847	-	-	-	-	-
F/T Salaries	-	-	-	44,250	114,820	52,899	150,645	56,324
P/T Wages	-	-	-	21,747	57,142	26,996	73,006	34,278
Overtime	116	83	908	56	389	11	127	65
Special Pay	-	-	-	-	-	-	-	617
Vacation/Sick Pay	15,337	5,150	11,940	-	-	-	-	-
Payroll Taxes	11,035	5,144	11,991	5,726	14,201	6,813	18,823	7,550
401 A Benefit	332	140	330	196	679	1,691	3,758	1,475
Medical Insurance	11,132	3,573	6,906	3,224	8,989	6,472	15,623	7,528
Total Personnel Expenses	154,743	64,649	163,922	75,200	196,220	94,881	261,982	107,837
Professional Expenses								
Professional Fees	-	-	-	-	-	160	160	-
Legal Fees	-	-	-	-	-	-	-	7,510
HR Consultant Fees	-	-	-	4,111	9,114	-	3,088	4,913
Software Renewal/Sup. Fees	-	-	-	8,717	8,806	11,400	9,600	10,800
Total Professional Expenses	-	-	-	12,828	17,920	11,560	12,848	23,223
Supplies								
Operating Supplies	5,610	2,383	6,743	3,917	7,647	2,689	7,287	3,583
Fuel	2,236	1,521	5,179	2,053	5,899	2,345	6,570	3,574
Total Supplies	7,846	3,904	11,921	5,970	13,545	5,034	13,857	7,157
Other Gen. & Admin. Expenses								
Employee Recruitment	-	-	-	257	553	96	399	367
Travel and Training	1,983	505	545	35	1,733	546	3,956	605
Telephone, Internet & Cable	5,610	2,588	6,248	3,150	5,290	961	2,343	954
Postage	3,763	750	1,750	1,200	3,100	1,900	4,403	1,800
Utilities/Electricity	11,101	4,701	13,205	4,802	13,177	486	1,297	470
Utilities/Water	7,363	3,783	15,649	1,837	4,750	194	599	197
Utilities/Solid Waste & Recy.	2,382	455	592	545	1,309	-	-	-
Equipment Leasing	2,965	1,120	3,321	1,358	3,726	1,918	4,304	1,904
Workers Compensation Insurance	472	322	550	450	770	532	911	463
Printing	1,770	668	986	109	763	418	905	412
Advertising	168	472	472	210	390	-	-	-
DOR Enforcement Expenses	-	-	-	450	1,650	925	3,429	125
Dues and Subscriptions	-	-	-	-	-	-	105	35
Total G. & A. Expense	37,578	15,363	43,318	14,404	37,211	7,975	22,651	7,333

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
Resident Relations (roll up)	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Maintenance & Repairs								
R & M Misc	-	1,408	828	-	-	-	-	-
R & M Buildings	8,303	2,785	6,730	2,578	4,907	512	606	519
R & M Equipment	4,126	302	1,132	657	3,431	-	-	1,106
Total Maintenance & Repairs	12,429	4,494	8,689	3,235	8,338	512	606	1,625
Miscellaneous								
Cash Over/Short	-	-	(4)	4	14	(2)	20	21
Miscellaneous Expenditures	200	-	-	60	60	-	-	399
Total Miscellaneous	200	-	(4)	64	74	(2)	20	420
Total Expenditures	212,796	88,411	227,847	111,701	273,309	119,960	311,964	147,595
Net Revenues/Expenditures	65,835	6,704	18,187	(77,501)	(199,778)	(86,934)	(220,761)	(99,089)

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
R.R.: Customer Service			
Revenues			
Charges for Services			
Guest Passes	17,112	59,139	24,395
Building Rental	2,386	5,886	3,523
Total Charges for Services	19,498	65,025	27,918
Other Income			
Miscellaneous Income General	1,860	4,628	1,589
Total Other Income	1,860	4,628	1,589
Total Revenues	21,358	69,653	29,508
Expenditures			
Personnel Expenses			
F/T Salaries	20,212	49,889	24,243
P/T Wages	13,818	34,307	12,945
Overtime		35	5
Payroll Taxes	2,895	7,212	3,092
401 A Benefit	600	1,654	983
Medical Insurance	3,181	7,681	3,787
Total Personnel Expenses	40,705	100,777	45,054
Professional Expenses			
Professional Fees	160	160	-
Legal Fees	-	-	718
HR Consultant Fees	-	3,088	4,913
Software Renewal/Sup. Fees	-	-	-
Total Professional Expenses	160	3,248	5,631
Supplies			
Operating Supplies	1,786	4,496	1,453
Total Supplies	1,786	4,496	1,453
Other Gen. & Admin. Expenses			
Employee Recruitment	-	202	166
Travel and Training	126	1,936	-
Telephone, Internet & Cable	502	1,298	430
Utilities/Electricity	243	648	235
Utilities/Water	97	299	99
Equipment Leasing	870	1,974	874
Workers Compensation Insurance	149	255	178
Printing	418	905	124
Advertising	-	-	-
Employee Clothing Allowance	-	-	-
Total G. & A. Expense	2,404	7,517	2,106

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
R.R.: Customer Service			
Maintenance & Repairs			
R & M Buildings	256	303	259
R & M Equipment	-	-	200
Total Maintenance & Repairs	256	303	459
Miscellaneous			
Cash Over/Short	(2)	20	21
Miscellaneous Expenditures	-	-	399
Total Miscellaneous	(2)	20	420
Total Expenditures	45,309	116,361	55,123
Net Revenues/Expenditures	(23,951)	(46,707)	(25,615)

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
R.R.: DOR Enforcement			
Revenues			
Charges for Services			
DOR Enforcement Fees	10,956	19,414	18,998
Total Charges for Services	10,956	19,414	18,998
Other Income			
Miscellaneous Income General	712	2,136	-
Total Other Income	712	2,136	-
Total Revenues	11,668	21,550	18,998
Expenditures			
Personnel Expenses			
F/T Salaries	32,687	100,757	32,082
P/T Wages	13,178	38,698	13,485
Overtime	11	92	60
Special Pay	-	-	617
Payroll Taxes	3,918	11,611	3,712
401 A Benefit	1,091	2,104	492
Medical Insurance	3,291	7,943	3,741
Total Personnel Expenses	54,177	161,205	54,190
Professional Expenses			
Legal Fees	-	-	6,792
Software Renewal/Sup. Fees	11,400	9,600	10,800
Total Professional Expenses	11,400	9,600	17,592
Supplies			
Operating Supplies	903	2,792	1,652
Fuel	2,345	6,570	2,992
Total Supplies	3,248	9,361	4,644
Other Gen. & Admin. Expenses			
Employee Recruitment	96	197	-
Travel and Training	420	2,020	605
Telephone, Internet & Cable	459	1,046	524
Postage	1,900	4,403	1,800
Utilities/Electricity	243	648	235
Utilities/Water	97	299	99
Equipment Leasing	1,048	2,331	1,032
Workers Compensation Insurance	383	656	225
Printing	-	-	287
Employee Clothing Allowance	-	-	-
DOR Enforcement Expenses	925	3,429	125
Dues and Subscriptions	-	105	35
Total G. & A. Expense	5,571	15,134	4,968
Maintenance & Repairs			
R & M Buildings	256	303	259
R & M Equipment	-	-	906
Total Maintenance & Repairs	256	303	1,165
Total Expenditures	74,651	195,603	82,558
Net Revenues/Expenditures	(62,983)	(174,053)	(63,560)

Revenue and Expenditure History per Department

	Feb17
	YTD
R.R.: Community Watch	Actual
Expenditures	
Personnel Expenses	
P/T Wages	7,848
Overtime	-
Special Pay	-
Vacation/Sick Pay	-
Payroll Taxes	746
Total Personnel Expenses	8,594
Supplies	
Operating Supplies	478
Fuel	583
Total Supplies	1,061
Other Gen. & Admin. Expenses	
Employee Recruitment	201
Telephone, Internet & Cable	-
Workers Compensation Insurance	60
Employee Clothing Allowance	-
Total G. & A. Expense	261
Total Expenditures	9,916
Net Revenues/Expenditures	(9,916)

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Food & Beverage (roll up)								
Revenues								
Charge for Service								
Beverage Sales	492,229	233,685	495,043	259,063	586,844	296,361	641,839	331,904
Food Sales	186,611	88,259	190,597	101,152	232,198	125,731	281,699	144,643
Total Charge for Service	678,840	321,944	685,640	360,215	819,043	422,091	923,538	476,547
Other Income								
Transfer From Other Department	-	-	-	-	-	-	-	-
Merchandise Sales	-	-	-	-	-	-	-	-
Vending Machine Income	50	465	1,375	620	1,350	453	1,303	510
Misc. Income General	1,937	330	600	507	919	1,907	2,644	1,941
Total Other Income	1,987	795	1,975	1,127	2,269	2,360	3,947	2,451
Total Revenues	680,827	322,739	687,615	361,342	821,312	424,451	927,485	478,998
Expenditures								
Personnel Expenses								
Reg Salaries	247,401	110,713	251,456	-	-	-	-	-
F/T Salaries	-	-	-	41,042	97,518	50,496	134,250	57,047
P/T Wages	-	-	-	75,604	195,423	88,965	203,234	95,810
Overtime	489	461	1,555	1,239	3,110	1,299	3,702	1,298
Vacation/Sick Pay	10,149	3,412	6,924	-	-	-	-	-
Payroll Taxes	27,482	10,568	27,387	12,175	29,616	13,504	31,315	14,675
401 A Benefit	-	-	-	50	298	563	1,332	770
Medical Insurance	20,544	7,824	14,489	5,876	14,182	10,315	23,405	11,152
Total Personnel Expenses	306,064	132,978	301,812	135,986	340,148	165,143	397,238	180,752
Supplies								
Operating Supplies	6,557	2,817	4,492	2,932	6,096	3,840	6,750	6,064
Cleaning Supplies	3,255	2,180	3,892	1,376	4,095	2,674	6,050	2,908
Beverage Supplies	6,702	2,943	6,333	2,870	6,661	3,695	7,464	3,593
Paper Supplies	6,693	3,527	6,903	3,465	8,412	4,710	10,073	5,753
Fuel	333	-	410	127	444	149	353	106
Total Supplies	23,539	11,467	22,030	10,770	25,708	15,069	30,690	18,424
Other Gen. & Admin. Expenses								
Employee Recruitment	1,255	961	2,034	1,464	1,871	1,356	3,037	739
Travel and Training	1,534	478	1,478	630	1,605	648	1,881	675
Telephone, Internet & Cable	13,965	6,583	13,320	7,585	13,860	8,215	13,675	8,309
Utilities/Electricity	12,718	5,319	8,747	1,531	4,154	1,581	4,138	1,559
Utilities/Propane	5,532	673	3,837	2,060	4,850	893	5,083	2,426
Utilities/Water	7,103	4,650	13,077	806	2,587	805	2,594	940
Utilities/Solid Waste & Recy.	5,145	2,105	3,652	1,797	3,988	1,691	3,802	1,388
Equipment Leasing	1,351	1,078	2,510	851	2,263	1,533	4,532	2,322
Uniform Leasing	-	-	-	-	-	3,264	6,829	2,412
Workers Compensation Insurance	6,450	4,873	8,330	7,285	12,465	5,796	9,936	7,623
Advertising	103	210	210	105	465	-	263	-
Employee Clothing Allowance	-	-	-	-	-	-	80	-
Dues and Subscriptions	6,344	5,764	7,287	7,025	7,025	5,421	5,664	5,286
Capital Outlay	-	-	-	-	-	-	-	-
Total G. & A. Expense	61,500	32,693	64,481	31,140	55,133	31,203	61,515	33,678

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
Food & Beverage (roll up)	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Maintenance & Repairs								
R & M Misc	3,042	-	461	-	-	-	-	-
R & M Buildings	3,020	1,366	2,960	5,366	2,713	1,940	2,513	3,313
R & M Equipment	6,112	3,736	11,658	7,192	12,156	18,036	10,654	5,417
Total Maintenance & Repairs	12,174	5,102	15,080	12,558	14,869	19,976	13,167	8,731
Operations								
Music and Entertainment	45,201	25,879	53,804	24,920	59,210	32,640	74,400	35,490
Food Cost of Sales	90,800	38,987	98,234	44,405	124,945	65,809	150,601	69,879
Beverage Cost of Sales	179,062	90,244	193,971	87,892	197,016	93,689	217,853	107,622
Soft Drink & CO2	-	-	-	9,736	25,414	12,141	29,390	13,599
Total Operations	315,062	155,110	346,009	166,953	406,585	204,279	472,243	226,590
Miscellaneous								
Transfer to Other Department	-	1,543	3,703	-	-	-	-	-
Cash Over/Short	-	-	72	182	44	(0)	(12)	(4)
Miscellaneous Expenditures	-	-	-	-	2,447	-	-	-
Total Miscellaneous	-	1,543	3,775	182	2,491	(0)	(12)	(4)
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	13,736	-
Total Capital Outlay	-	-	-	-	-	-	13,736	-
Total Expenditures	718,339	338,893	753,187	357,590	844,933	435,670	988,576	468,171
Net Revenues/Expenditures	(37,512)	(16,154)	(65,572)	3,752	(23,621)	(11,219)	(61,092)	10,827

Revenue and Expenditure History per Department

	Feb 16		Feb17
	YTD	FY16	YTD
F&B: Administration	Actual	Actual	Actual
Expenditures			
Personnel Expenses			
Reg Salaries	-	-	-
F/T Salaries	18,413	45,527	20,689
P/T Wages	8,353	22,157	7,206
Overtime	-	130	134
Special Pay	-	-	-
Vacation/Sick Pay	-	-	-
Payroll Taxes	2,321	5,817	2,345
401 A Benefit	563	1,332	666
Medical Insurance	19	46	17
Total Personnel Expenses	29,669	75,009	31,058
Supplies			
Operating Supplies	147	775	899
Cleaning Supplies	-	-	-
Paper Supplies	-	24	-
Total Supplies	147	798	899
Other Gen. & Admin. Expenses			
Employee Recruitment	-	-	-
Travel and Training	-	-	-
Telephone, Internet & Cable	693	1,692	531
Workers Compensation Insurance	1,188	2,036	1,442
Advertising	-	-	-
Dues and Subscriptions	-	-	-
Total G. & A. Expense	1,880	3,728	1,973
Capital Outlay			
Capital Outlay	-	-	-
Total Capital Outlay	-	-	-
Total Expenditures	31,697	79,535	33,930

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
F&B: Lounge	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Revenues								
Charge for Service								
Beverage Sales	213,760	96,494	199,258	83,742	218,771	113,972	286,127	152,175
Food Sales	26,005	11,091	27,017	5,753	27,934	12,704	41,698	29,247
Total Charge for Service	239,765	107,585	226,275	89,495	246,705	126,676	327,825	181,422
Other Income								
Previous Year Carry Over Revenue	-	-	-	-	-	-	-	-
Merchandise Sales	-	-	-	-	-	-	-	-
Vending Machine Income	-	465	1,375	620	1,350	453	1,303	510
Miscellaneous Income General	-	165	410	-	228	1,869	2,508	1,061
Total Other Income	-	630	1,785	620	1,578	2,322	3,811	1,571
Total Revenues	239,765	108,215	228,059	90,115	248,283	128,999	331,636	182,993
Expenditures								
Personnel Expenses								
Reg Salaries	91,262	43,055	98,191	-	-	-	-	-
F/T Salaries	-	-	-	16,984	43,587	13,654	32,342	11,894
P/T Wages	-	-	-	21,192	57,979	23,758	57,631	30,561
Overtime	214	177	349	647	1,428	263	1,189	96
Special Pay	-	-	-	-	-	-	-	-
Vacation/Sick Pay	4,139	1,954	4,412	-	-	-	-	-
Payroll Taxes	-	3,763	10,619	4,011	10,109	3,648	8,529	3,882
401 A Benefit	-	-	-	50	298	-	-	-
Medical Insurance	6,280	3,788	7,479	933	2,278	6,020	15,355	7,888
Total Personnel Expenses	101,895	52,737	121,050	43,817	115,680	47,344	115,047	54,320
personnel % of sales								
Supplies								
Operating Supplies	3,462	1,395	2,203	1,183	2,501	1,366	1,786	1,217
Cleaning Supplies	1,139	1,246	1,956	145	646	591	1,005	972
Beverage Supplies	4,019	1,104	3,017	1,801	4,009	1,941	3,760	2,269
Paper Supplies	2,542	1,527	3,133	1,023	2,654	1,706	3,810	2,604
Fuel	205	-	410	127	444	-	-	-
Total Supplies	11,366	5,273	10,718	4,279	10,254	5,603	10,361	7,062
Other Gen. & Admin. Expenses								
Employee Recruitment	916	509	894	732	935	514	766	101
Travel and Training	769	258	758	315	803	324	898	400
Telephone, Internet & Cable	2,593	1,166	2,978	1,503	3,065	415	670	158
Utilities/Electricity	2,440	1,133	2,439	686	1,865	705	1,832	711
Utilities/Propane	(2,350)	613	1,323	413	959	87	382	320
Utilities/Water	6,205	4,627	12,867	403	1,013	261	880	286
Utilities/Solid Waste & Recy.	1,894	500	858	558	1,271	534	1,513	635
Equipment Leasing	1,242	1,022	2,156	730	1,846	759	1,795	757
Uniform Leasing	-	-	-	-	-	1,632	3,414	1,206
Workers Compensation Insurance	-	2,092	3,448	2,938	5,028	1,571	2,693	1,604
Advertising	-	-	-	-	180	-	-	-
Licenses, permits, lien fees	-	-	-	-	-	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	23	-
Dues and Subscriptions	3,639	4,230	4,249	3,666	3,666	3,542	3,697	3,317
Total G. & A. Expense	17,349	16,149	31,970	11,945	20,631	10,344	18,562	9,494

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
F&B: Lounge	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Maintenance & Repairs								
R & M Misc	2,753	-	245	-	-	-	-	-
R & M Buildings	1,389	974	1,526	3,047	135	933	1,259	1,987
R & M Equipment	4,014	2,063	5,095	3,099	4,681	5,792	3,256	2,922
Total Maintenance & Repairs	8,157	3,038	6,865	6,146	4,816	6,725	4,515	4,909
Operations								
Music and Entertainment	29,776	15,929	30,614	11,320	26,635	16,315	39,705	21,690
Merchandise Cost of Sales	-	-	-	-	-	-	-	-
Food Cost of Sales	13,593	5,117	14,757	2,655	16,421	6,566	23,011	13,935
Beverage Cost of Sales	81,312	39,137	85,270	28,042	73,143	36,027	99,016	49,305
Soft Drink & CO2	-	-	-	5,215	14,678	6,552	15,455	7,507
Total Operations	124,680	60,183	130,641	47,231	130,876	65,460	177,188	92,436
Miscellaneous								
Transfer to Other Department	-	-	-	-	-	-	-	-
Cash Over/Short	-	-	(0)	37	8	753	1,056	528
Miscellaneous Expenditures	-	-	-	-	2,447	-	-	-
Total Miscellaneous	-	-	(0)	37	2,455	753	1,056	528
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	4,490	-
Total Capital Outlay	-	-	-	-	-	-	4,490	-
Total Expenditures	263,447	137,379	301,244	113,455	284,711	136,228	331,219	168,750
Net Revenues/Expenditures	(23,682)	(29,164)	(73,185)	(23,340)	(36,429)	(7,230)	418	14,243

Revenue and Expenditure History per Department

F&B: 19th Hole	FY 13 Actual	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Revenues								
Charge for Service								
Beverage Sales	192,800	86,017	180,298	112,260	233,969	121,317	239,079	113,791
Food Sales	81,151	36,698	80,653	56,499	115,456	68,539	145,494	64,313
Total Charge for Service	273,951	122,715	260,951	168,759	349,425	189,855	384,573	178,104
Other Income								
Previous Year Carry Over Revenue	-	-	-	-	-	-	-	-
Miscellaneous Income General	-	165	190	70	246	-	100	85
Total Other Income	-	165	190	70	246	-	100	85
Total Revenues	273,951	122,880	261,141	168,829	349,672	189,855	384,673	178,189
Expenditures								
Personnel Expenses								
Reg Salaries	105,622	47,080	109,465	-	-	-	-	-
F/T Salaries	-	-	-	19,371	42,361	14,510	40,574	19,571
P/T Wages	-	-	-	43,712	109,721	46,839	101,866	43,304
Overtime	344	212	740	502	757	1,025	2,081	558
Special Pay	-	-	-	-	-	-	-	-
Vacation/Sick Pay	5,189	1,181	2,453	-	-	-	-	-
Payroll Taxes	-	4,681	11,837	6,746	15,904	6,285	13,555	6,680
401 A Benefit	-	-	-	-	-	-	-	104
Medical Insurance	7,300	1,785	2,749	2,634	6,335	4,277	8,004	3,247
Total Personnel Expenses	118,455	54,939	127,243	72,965	175,079	72,936	166,079	73,464
Supplies								
Operating Supplies	1,362	1,295	2,110	1,566	3,146	1,795	3,100	3,030
Cleaning Supplies	2,056	751	1,754	1,231	3,449	2,083	4,965	1,936
Beverage Supplies	2,683	1,227	2,662	1,069	2,653	1,657	3,606	1,108
Paper Supplies	3,623	1,566	3,107	2,372	5,689	3,005	6,165	2,992
Fuel	40	-	-	-	-	149	353	106
Total Supplies	9,764	4,837	9,632	6,238	14,937	8,689	18,189	9,172
Other Gen. & Admin. Expenses								
Employee Recruitment	339	414	1,102	732	935	842	2,271	224
Travel and Training	655	220	720	315	803	324	983	275
Telephone, Internet & Cable	9,989	5,213	10,138	6,083	10,795	7,107	11,313	7,620
Utilities/Electricity	8,159	4,186	6,308	844	2,289	876	2,307	848
Utilities/Propane	2,980	-	1,897	747	1,939	-	2,472	1,247
Utilities/Water	72	23	209	403	1,574	544	1,635	654
Utilities/Solid Waste & Recy.	1,230	776	1,186	640	1,251	593	1,286	392
Equipment Leasing	-	55	354	121	417	774	2,538	1,565
Uniform Leasing	-	-	-	-	-	1,632	3,414	1,206
Workers Compensation Insurance	-	2,209	3,663	3,024	5,174	2,318	3,974	3,188
Advertising	-	-	-	-	180	-	-	-
Licenses, permits, lien fees	-	-	-	-	-	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	58	-
Dues and Subscriptions	2,469	1,219	2,722	2,447	2,447	960	1,332	1,062
Total G. & A. Expense	25,893	14,316	28,300	15,357	27,805	15,970	33,583	18,280
Maintenance & Repairs								
R & M Misc	50	-	130	-	-	-	-	-
R & M Buildings	989	313	969	1,937	2,102	672	817	982
R & M Equipment	1,446	1,490	5,981	3,367	6,350	12,137	6,484	1,889
Total Maintenance & Repairs	2,485	1,803	7,079	5,304	8,452	12,808	7,301	2,872

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
F&B: 19th Hole	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Operations								
Music and Entertainment	4,550	1,125	6,140	4,775	13,825	5,450	12,845	2,975
Food Cost of Sales	39,403	16,312	42,593	24,896	60,716	36,165	78,212	31,294
Beverage Cost of Sales	70,401	33,272	71,878	37,751	78,503	38,513	80,505	37,086
Soft Drink & CO2	-	-	-	4,513	10,704	5,589	13,615	5,947
Total Operations	114,354	50,709	120,611	71,934	163,748	85,717	185,176	77,302
Miscellaneous								
Cash Over/Short	-	-	72	132	47	(0)	1	(1)
Total Miscellaneous	-	-	72	132	47	(0)	1	(1)
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	9,246	-
Total Capital Outlay	-	-	-	-	-	-	9,246	-
Total Expenditures	270,950	126,604	292,937	171,929	390,068	196,120	419,575	181,088
Net Revenues/Expenditures	3,001	(3,724)	(31,797)	(3,099)	(40,396)	(6,264)	(34,902)	(2,900)

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
F&B: Pasta Night								
Revenues								
Charge for Service								
Beverage Sales	25,210	10,719	23,550	12,595	29,485	13,572	27,260	11,076
Food Sales	39,658	15,977	33,664	17,225	39,145	15,855	36,759	12,389
Total Charge for Service	64,868	26,696	57,214	29,819	68,630	29,426	64,019	23,465
Total Revenues	64,868	26,696	57,214	29,819	68,630	29,426	64,019	23,465
Expenditures								
Personnel Expenses								
Reg Salaries	25,327	7,616	16,208	-	-	-	-	-
F/T Salaries	-	-	-	2,168	5,059	2,120	6,874	2,157
P/T Wages	-	-	-	4,528	11,746	3,227	9,417	3,499
Overtime	31	-	-	-	-	-	-	-
Vacation/Sick Pay	304	106	30	-	-	-	-	-
Payroll Taxes	-	776	1,843	606	1,497	488	1,475	494
Medical Insurance	1,640	1,126	2,117	665	1,608	-	-	-
Total Personnel Expenses	27,302	9,625	20,197	7,967	19,910	5,835	17,766	6,151
Supplies								
Operating Supplies	600	40	40	62	62	168	168	-
Cleaning Supplies	4	-	-	-	-	-	-	-
Beverage Supplies	-	36	36	-	-	-	-	-
Paper Supplies	86	32	32	-	-	-	-	-
Total Supplies	690	108	108	62	62	168	168	-
Other Gen. & Admin. Expenses								
Employee Recruitment	-	19	19	-	-	-	-	72
Telephone, Internet & Cable	252	68	68	-	-	-	-	-
Utilities/Propane	484	-	-	239	239	-	-	-
Utilities/Solid Waste & Recy.	366	369	737	245	463	188	309	87
Workers Compensation Insurance	-	213	441	605	1,035	368	631	394
Dues and Subscriptions	79	-	-	177	177	177	100	100
Total G. & A. Expense	1,181	669	1,265	1,266	1,914	733	1,040	653
Maintenance & Repairs								
R & M Misc	-	-	43	-	-	-	-	-
R & M Buildings	105	26	155	127	174	137	188	172
R & M Equipment	249	-	84	-	-	-	-	-
Total Maintenance & Repairs	354	26	283	127	174	137	188	172
Operations								
Music and Entertainment	4,200	3,400	5,800	2,800	5,400	2,600	4,200	-
Food Cost of Sales	19,483	6,521	16,386	7,671	21,203	8,523	20,003	5,594
Beverage Cost of Sales	8,010	3,758	8,454	4,320	10,049	4,278	9,154	3,295
Soft Drink & CO2	-	-	-	-	-	-	80	-
Total Operations	31,694	13,679	30,640	14,792	36,653	15,402	33,437	8,889
Miscellaneous								
Cash Over/Short	-	-	(0)	18	(7)	0	0	1
Total Miscellaneous	-	-	(0)	18	(7)	0	0	1
Total Expenditures	61,221	24,108	52,492	24,233	58,706	22,276	52,598	15,866
Net Revenues/Expenditures	3,647	2,588	4,721	5,586	9,924	7,151	11,420	7,599

Revenue and Expenditure History per Department

F&B: Fish Fry	FY 13 Actual	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual
Revenues					
Charge for Service					
Beverage Sales	3,995	2,091	2,700	-	-
Food Sales	13,335	8,773	11,848	-	-
Total Charge for Service	17,330	10,863	14,547	-	-
Other Income					
Previous Year Carry Over Revenue	-	-	-	-	-
Total Other Income	-	-	-	-	-
Total Revenues	17,330	10,863	14,547	-	-
Expenditures					
Personnel Expenses					
Reg Salaries	8,594	5,025	7,211	-	-
Vacation/Sick Pay	125	72	-	-	-
Payroll Taxes	-	580	919	-	-
Total Personnel Expenses	8,719	5,676	8,130	-	-
Supplies					
Operating Supplies	70	39	39	-	-
Cleaning Supplies	4	62	62	-	-
Beverage Supplies	-	260	260	-	-
Paper Supplies	245	153	153	-	-
Total Supplies	319	514	514	-	-
Other Gen. & Admin. Expenses					
Employee Recruitment	-	19	19	-	-
Telephone, Internet & Cable	252	68	68	-	-
Utilities/Propane	303	-	69	-	-
Utilities/Solid Waste & Recy.	437	45	67	109	-
Workers Compensation Insurance	-	136	207	-	-
Dues and Subscriptions	79	-	-	-	-
Total G. & A. Expense	1,070	269	430	109	-
Maintenance & Repairs					
R & M Buildings	105	26	155	-	-
R & M Equipment	98	92	92	-	-
Total Maintenance & Repairs	203	118	247	-	-
Operations					
Food Cost of Sales	6,067	3,663	5,368	-	-
Beverage Cost of Sales	1,181	687	885	-	-
Soft Drink & CO2	-	-	-	-	-
Total Operations	7,248	4,350	6,254	-	-
Total Expenditures	17,559	10,927	15,575	109	-
Net Revenues/Expenditures	(229)	(64)	(1,027)	(109)	-

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
	Actual	YTD	Actual	YTD	Actual	YTD	Actual	YTD
F&B: Special Events								
Revenues								
Charge for Service								
Beverage Sales	56,464	38,365	89,237	50,466	104,619	47,500	89,373	54,861
Food Sales	26,397	15,720	37,416	21,675	49,664	28,633	57,748	38,695
Total Charge for Service	82,861	54,085	126,653	72,141	154,283	76,133	147,122	93,556
Other Income								
Miscellaneous Income General	-	-	-	437	445	35	35	795
Total Other Income	-	-	-	437	445	35	35	795
Total Revenues	82,861	54,085	126,653	72,578	154,728	76,168	147,157	94,351
Expenditures								
Personnel Expenses								
Reg Salaries	16,596	7,936	20,382	-	-	-	-	-
F/T Salaries	-	-	-	2,519	6,511	3,215	8,933	2,735
P/T Wages	-	-	-	6,171	15,977	5,373	12,163	11,241
Overtime	60	72	465	90	925	11	302	511
Vacation/Sick Pay	232	99	30	-	-	-	-	-
Payroll Taxes	-	769	2,170	812	2,106	761	1,939	1,273
Medical Insurance	1,640	1,126	2,145	1,645	3,960	-	-	-
Total Personnel Expenses	18,528	10,001	25,191	11,238	29,479	9,360	23,338	15,759
Supplies								
Operating Supplies	991	47	100	122	386	363	921	919
Cleaning Supplies	52	121	121	-	-	-	80	-
Beverage Supplies	-	316	359	-	-	98	98	216
Paper Supplies	197	251	479	69	69	-	74	157
Total Supplies	1,240	735	1,058	191	455	460	1,173	1,292
Other Gen. & Admin. Expenses								
Employee Recruitment	-	-	-	-	-	-	-	342
Telephone, Internet & Cable	252	68	68	-	-	-	-	-
Utilities/Propane	735	60	548	661	1,713	806	2,229	860
Utilities/Water	-	-	-	-	-	-	80	-
Utilities/Solid Waste & Recy.	565	415	804	245	1,002	377	693	274
Equipment Leasing	-	-	-	-	-	-	199	-
Workers Compensation Insurance	-	222	571	718	1,228	352	603	994
Advertising	103	210	210	105	105	-	263	-
Dues and Subscriptions	79	315	315	735	735	742	535	807
Total G. & A. Expense	1,734	1,290	2,516	2,464	4,783	2,276	4,602	3,277
Maintenance & Repairs								
R & M Misc	-	-	43	-	-	-	-	-
R & M Buildings	105	26	155	255	302	199	249	172
R & M Equipment	304	92	408	726	1,125	108	914	606
Total Maintenance & Repairs	409	118	606	981	1,426	306	1,163	778
Operations								
Music and Entertainment	4,650	5,425	11,250	6,025	13,350	8,275	17,650	10,825
Food Cost of Sales	12,254	7,374	19,130	9,184	26,605	14,555	29,375	19,055
Beverage Cost of Sales	17,939	13,390	27,484	17,780	35,321	14,870	29,178	17,937
Soft Drink & CO2	-	-	-	8	32	-	240	145
Total Operations	34,843	26,189	57,864	32,996	75,308	37,701	76,442	47,963

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
F&B: Special Events	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Miscellaneous								
Transfer to Other Department	-	1,543	3,703	-	-	-	-	-
Cash Over/Short	-	-	0	(4)	(4)	(753)	(1,068)	(533)
Total Miscellaneous	-	1,543	3,703	(4)	(4)	(753)	(1,068)	(533)
Total Expenditures	56,753	39,875	90,938	47,865	111,448	49,350	105,649	68,536
Net Revenues/Expenditures	26,108	14,210	35,715	24,714	43,280	26,818	41,507	25,815

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	FY15	Feb 16	FY16	Feb17
	Actual	YTD Actual	Actual	Actual	YTD Actual	Actual	YTD Actual
Golf - Pro Shop							
Revenues							
Charges for Services							
Guest Passes	2,664	1,624	2,922	2,166	509	1,118	-
Golf Tournament Entry Fees	35,138	19,011	33,409	45,042	370	-	-
Golf Memberships	227,912	119,923	234,588	221,899	128,716	227,881	102,348
Non Resident Golf User Fee	1,760	1,016	2,130	3,090	2,646	5,266	638
Non Resident-Golf Initiation Fee	843	515	518	550	650	590	450
Fleet Golf Cart Rentals	100,022	51,429	99,929	99,316	49,153	94,662	47,312
Private Golf Cart Fees	76,367	34,779	78,178	77,944	38,500	75,658	31,499
Handicap Fees	6,540	3,513	7,125	6,360	4,095	7,065	2,958
Golf Club Storage	550	316	550	385	303	509	261
Practice Range	1,626	637	1,240	1,534	742	1,512	815
Greens Fees	124,123	69,143	121,851	133,596	74,085	133,967	76,410
Golf Equipment Rental	-	-	-	-	728	1,348	863
Total Charges for Service	577,545	301,906	582,440	591,882 0.82	300,495	549,575	263,553
Other Income							
Transfer From Other Depts.	155,005	67,169	161,206	-	-	-	-
Merchandise Sales	41,678	21,069	45,348	54,710	41,947	77,600	34,628
Miscellaneous Income Golf	1,412	468	987	873	490	751	1,080
Donations	-	-	-	2,294	-	-	-
Miscellaneous Income General	4,025	1,818	3,542	2,537	890	1,580	755
Total Other Income	202,120	89,816	211,083	60,413	43,327	79,931	36,463
Total Revenues	779,666	391,722	793,524	652,295	343,822	629,506	300,017
Expenditures							
Personnel Expenses							
Reg Salaries	156,148	71,412	168,332	-	-	-	-
F/T Salaries	-	-	-	160,735	64,007	138,674	41,713
P/T Wages	-	-	-	30,135	16,447	44,350	26,035
Overtime	25	45	45	97	71	199	19
Special Pay	-	-	-	-	-	2,371	1,829
Vacation/Sick Pay	17,909	4,722	16,365	-	-	-	-
Payroll Taxes	14,132	6,355	13,891	17,218	6,866	15,529	5,984
401 A Benefit	651	272	644	313	989	2,441	1,124
Medical Insurance	14,549	8,572	13,635	9,007	3,149	4,532	32
Total Personnel Expenses	203,414	91,379	212,910	217,505	91,529	208,098	76,736
Professional Expenses							
Professional Fees	-	-	-	2,400	-	-	-
Software Renewal/Support	-	-	2,446	2,368	-	1,668	-
Total Professional Expenses	-	-	2,446	4,768	-	1,668	-
Supplies							
Operating Supplies	6,424	2,760	4,301	12,547	6,275	10,493	7,489
Small Tools & Hardware	-	-	-	114	-	-	-
Total Supplies	6,424	2,760	4,301	12,661	6,275	10,493	7,489
Other Gen. & Admin. Expenses							
Property Taxes	-	-	-	-	-	1,435	1,005
Employee Recruitment	146	-	-	491	-	337	446
Travel and Training	193	474	474	143	500	500	-
Telephone, Internet & Cable	4,629	2,024	4,673	4,680	2,369	5,039	2,215
Postage	-	-	16	13	-	-	-
Tournament Expenses	31,061	19,278	32,509	39,257	1,805	7,265	-
Utilities/Electricity	19,087	7,900	19,711	18,490	5,769	16,372	8,375
Utilities/Water	6,931	4,044	8,333	7,502	2,625	6,864	2,885
Utilities/Solid Waste & Recy.	1,540	649	2,551	5,141	2,237	7,838	3,767
Equipment Leasing	29,137	15,515	31,897	34,056	16,158	34,110	15,328
Workers Compensation Insurance	2,022	2,893	4,946	7,713	3,695	6,334	3,642
Printing	-	-	-	192	-	-	-

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	FY15	Feb 16	FY16	Feb17
Golf - Pro Shop	Actual	YTD Actual	Actual	Actual	YTD Actual	Actual	YTD Actual
Advertising	3,240	356	650	4,623	2,415	6,553	2,415
Employee Clothing Allowance	-	-	-	895	107	550	108
Dues and Subscriptions	3,589	3,077	3,653	4,645	448	489	5,340
Licenses, permits, lien fees	-	-	-	-	-	4,923	-
Miscellaneous Expenditures	-	-	-	-	-	-	-
Total Other G. & A. Exp.	101,576	56,461	109,414	127,842	38,129	98,608	45,526
Maintenance & Repairs							
Golf Course Maintenance	469,920	192,466	454,917	429,732	179,359	430,463	217,513
R & M Misc	-	-	-	233	-	-	-
R & M Buildings	2,054	392	3,918	3,859	4,898	3,072	4,685
R & M Grounds	2,042	3,600	22,635	13,169	13,080	24,565	16,880
R & M Equipment	12,340	374	15,999	16,269	1,427	1,410	737
Total Maintenance & Repairs	486,356	196,832	497,470	463,262	198,765	459,509	239,814
Operations							
Merchandise Cost of Sales	31,391	17,508	33,872	40,069	27,724	53,294	18,589
Beverage Cost of Sales	-	58	-	-	-	-	-
	31,391	17,566	33,872	40,069	27,724	53,294	18,589
Miscellaneous							
Miscellaneous Expenditures	-	-	-	-	68	240	-
Cash Over/Short	-	-	-	(0)	-	(1)	(54)
Total Miscellaneous	-	-	-	(0)	68	239	(54)
Capital Outlay							
Capital Outlay	-	-	-	17,449	-	5,917	-
Total Capital Outlay	-	-	-	17,449	-	5,917	-
Total Expenditures	829,161	364,997	860,412	866,107	362,489	837,826	388,100
Net Revenues/Expenditures	(49,495)	26,725	(66,889)	(213,812)	(18,666)	(208,320)	(88,083)

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15
Maintenance	Actual	YTD Actual	Actual	YTD Actual	Actual
Revenues					
Assessments					
Transfer From Other Department	464,932	199,143	477,943	-	-
Previous Year Carry Over Revenue	-	-	-	-	-
Total Assessments	464,932	199,143	477,943	-	-
Total Revenues	464,932	199,143	477,943	-	-
Expenditures					
Personnel Expenses					
Reg Salaries	198,197	85,807	219,245	-	-
F/T Salaries	-	-	-	85,678	215,466
P/T Wages	-	-	-	12,598	33,628
Overtime	417	294	1,172	536	1,212
Special Pay	-	-	-	150	500
Vacation/Sick Pay	23,889	10,780	23,784	-	-
Payroll Taxes	20,210	8,500	19,609	8,135	19,605
401 A Benefit	136	129	304	133	314
Medical Insurance	43,054	24,380	46,870	20,517	45,583
Total Personnel Expenses	285,904	129,889	310,984	127,746	316,308
Supplies					
Operating Supplies	7,992	4,202	8,691	444	9,368
Cleaning Supplies	-	124	-	-	-
Chlorine	-	-	-	-	-
Recreation Supplies	-	48	-	-	-
Chemicals	1,399	375	2,301	972	2,202
Small Tools & Hardware	5,332	2,421	4,650	1,353	5,145
Fuel	13,799	8,913	16,851	4,674	10,566
Total Supplies	28,522	16,083	32,494	7,443	27,280
Other Gen. & Admin. Expenses					
Employee Recruitment	126	-	96	-	276
Travel and Training	288	266	1,185	30	117
Telephone, Internet & Cable	3,528	1,240	4,014	3,711	7,119
Utilities/Electricity	2,453	1,003	2,722	946	2,653
Utilities/Water	1,709	760	2,044	587	1,974
Utilities/Solid Waste & Recy.	6,831	3,157	9,084	2,753	7,158
Equipment Leasing	2,927	1,105	2,227	(93)	1,819
Workers Compensation Insurance	10,879	8,293	14,176	12,651	21,646
Licenses, permits, lien fees	-	-	-	-	-
Employee Clothing Allowance	1,242	75	1,281	1,267	1,860
Dues and Subscriptions	-	-	-	-	-
Total Occupancy	29,982	15,898	36,829	21,852	44,623
Maintenance & Repairs					
R & M Prior Year Funding	-	-	24,573	-	-
R & M Misc	60,473	8,423	12,918	2,702	7,734
R & M Buildings	34,427	12,317	22,063	6,397	30,001
R & M Grounds	22,955	13,422	24,128	20,841	20,808
R & M Equipment	9,565	4,996	16,657	5,626	11,742
Vehicle Maintenance	7,424	3,013	6,962	3,068	6,077
Total Maintenance & Repairs	134,844	42,170	107,301	38,635	76,361

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15
Maintenance	Actual	YTD Actual	Actual	YTD Actual	Actual
Capital Outlay					
Capital Outlay	-	-	-	-	2,966
Total Capital Outlay	-	-	-	-	2,966
Total Expenditures	479,253	204,040	487,608	195,676	467,538
Net Revenues/Expenditures	(14,321)	(4,897)	(9,665)	(195,676)	(467,538)

Revenue and Expenditure History per Department

Custodial	FY 13 Actual	Jan 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual
Revenues					
Assessments					
Transfer From Other Department	271,800	84,095	252,285	-	-
Previous Year Carry Over Revenue	-	-	-	-	-
Total Assessments	271,800	84,095	252,285	-	-
Total Revenues	271,800	84,095	252,285	-	-
Expenditures					
Personnel Expenses					
Reg Salaries	161,478	59,186	181,375	-	-
F/T Salaries	-	-	-	46,486	99,128
P/T Wages	-	-	-	31,129	92,847
Overtime	312	143	297	174	219
Special Pay	163	50	150	25	25
Vacation/Sick Pay	13,107	2,912	9,619	-	-
Payroll Taxes	15,471	5,740	16,865	6,578	16,019
401 A Benefit	290	67	351	215	508
Medical Insurance	8,611	3,000	6,772	8,673	20,907
Total Personnel Expenses	199,432	71,097	215,431	93,279	229,652
Supplies					
Operating Supplies	3,156	683	2,755	927	3,339
Cleaning Supplies	20,763	6,518	20,695	8,748	20,457
Paper Supplies	-	-	-	-	-
Small Tools & Hardware	-	189	298	320	378
Fuel	3,784	726	3,275	629	1,978
Total Supplies	27,704	8,116	27,024	10,623	26,152
Other Gen. & Admin. Expenses					
Travel and Training	-	-	-	-	70
Employee Recruitment	437	-	282	96	96
Telephone, Internet & Cable	649	195	1,233	294	810
Workers Compensation Insurance	8,527	5,208	10,374	8,860	15,160
Advertising	-	-	-	-	-
Employee Clothing Allowance	1,383	523	561	917	1,642
Capital Outlay	-	-	-	-	-
Total Occupancy	10,995	5,926	12,450	10,167	17,778
Maintenance & Repairs					
R & M Buildings	-	5,525	-	-	-
R & M Grounds	-	-	-	-	-
R & M Equipment	-	39	-	216	481
Total Maintenance & Repairs	-	5,564	-	216	481
Total Expenditures	238,131	90,702	254,905	114,285	274,063
Net Revenues/Expenditures	33,669	(6,607)	(2,620)	(114,285)	(274,063)

Revenue and Expenditure History per Department

Pools	FY 13 Actual	Jan 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual
Revenues					
Assessments					
Transfer From Other Department	371,799	130,099	390,296	-	-
Previous Year Carry Over Revenue	-	-	-	-	-
Total Assessments	371,799	130,099	390,296	-	-
Total Revenues	371,799	130,099	390,296	-	-
Expenditures					
Personnel Expenses					
Reg Salaries	186,022	60,916	194,032	-	-
F/T Salaries	-	-	-	33,737	82,872
P/T Wages	-	-	-	45,460	123,382
Overtime	259	3	20	41	180
Special Pay	1,050	271	1,295	477	1,755
Vacation/Sick Pay	14,464	2,298	9,381	-	-
Payroll Taxes	19,959	6,213	18,924	6,925	18,267
Medical Insurance	17,787	6,483	14,032	5,859	14,138
Total Personnel Expenses	239,541	76,185	237,683	92,497	240,594
Supplies					
Operating Supplies	579	239	1,081	370	1,786
Cleaning Supplies	-	-	-	-	-
Rec. Supplies	-	48	-	-	-
Chlorine	27,843	6,411	27,906	9,785	33,019
Chemicals	288	-	-	-	-
Small Tools & Hardware	-	30	-	169	-
Fuel	-	-	-	-	-
Total Supplies	28,710	6,728	28,987	10,323	34,805
Other Gen. & Admin. Expenses					
Property Taxes	-	-	-	-	-
Employee Recruitment	1,073	114	520	413	509
Travel and Training	-	64	1,065	-	270
Telephone, Internet & Cable	4,089	1,340	4,943	2,009	4,154
Utilities/Electricity	24,067	8,256	24,063	8,545	21,382
Utilities/Propane	63,890	-	11,154	2,931	1,684
Utilities/Water	35,661	14,633	55,133	10,193	29,647
Workers Compensation Insurance	8,762	5,585	11,126	9,276	15,871
Licenses, permits, lien fees	1,050	-	1,050	-	1,355
Employee Clothing Allowance	790	789	941	898	1,406
Total Occupancy	139,382	30,782	109,994	34,265	76,279
Maintenance & Repairs					
R & M Misc	32	-	-	-	-
R & M Buildings	353	424	1,394	-	-
R & M Equipment	6,546	4,934	13,653	4,632	14,450

Revenue and Expenditure History per Department

Pools	FY 13 Actual	Jan 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual
R & M Pools	4,514	345	6,034	7,133	7,783
Vehicle Maintenance	-	-	-	-	-
Total Maintenance & Repairs	11,445	5,703	21,082	11,765	22,233
Miscellaneous					
Cash Over/Short	-	-	-	-	(14)
Total Miscellaneous	-	-	-	-	(14)
Total Expenditures	419,077	119,397	397,746	148,851	373,896
Net Revenues/Expenditures	(47,278)	10,701	(7,450)	(148,851)	(373,896)

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15
Recreation	Actual	YTD Actual	Actual	YTD Actual	Actual
Revenues					
Other Income					
Recreation Fees	273,910	110,311	269,945	121,636	288,151
Guest Passes	-	-	-	-	-
Miscellaneous Income General	-	-	-	-	-
Donations	-	-	-	150	175
Total Other Income	273,910	110,311	269,945	121,786	288,326
Total Revenues	273,910	110,311	269,945	121,786	288,326
Expenditures					
Professional Expenses					
Refunds	495	-	-	-	-
Total Professional Expenses	495	-	-	-	-
Supplies					
Operating Supplies	951	1,339	1,849	623	3,050
Fuel	-	-	-	-	-
Total Supplies	951	1,339	1,849	623	3,050
Other Gen. & Admin. Expenses					
Property Taxes	-	-	-	-	-
Telephone, Internet & Cable	1,376	786	2,046	1,042	1,849
Utilities/Electricity	5,192	2,080	10,753	5,626	14,199
Utilities/Propane	-	-	-	-	-
Utilities/Water	3,723	1,603	4,104	1,408	4,702
Utilities/Solid Waste & Recy.	4,622	1,376	543	274	657
Utilities/Portable Toilets	-	-	4,037	2,474	5,842
Equipment Leasing	-	-	-	300	1,056
Resident Activities	3,599	-	3,200	253	1,596
Total Occupancy	18,512	5,845	24,683	11,377	29,901
Maintenance & Repairs					
R & M Misc	-	77	89	-	-
R & M Buildings	1,279	447	710	-	-
R & M Grounds	17,597	6,853	17,793	17,426	44,306
R & M Equipment	10,900	697	3,769	3,225	3,255
Total Maintenance & Repairs	29,776	8,074	22,361	20,652	47,561
Miscellaneous					
Transfer to Other Departments	128,100	60,917	146,200	-	-
Total Miscellaneous	128,100	60,917	146,200	-	-
Capital Outlay					
Capital Outlay	-	-	-	-	2,331
Total Capital Outlay	-	-	-	-	2,331
Total Expenditures	177,834	76,174	195,093	32,651	82,843
Net Revenues/Expenditures	96,076	34,136	74,852	89,135	205,483

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Oct 17 YTD Actual	Nov17 YTD Actual	Dec17 YTD Actual	Jan17 YTD Actual	Feb17 YTD Actual
Property Services (roll up)							
Revenues							
Charge for Service							
Recreation Fees	115,470	257,845	17,420	35,265	63,357	95,504	114,174
Total Charge for Service	115,470	257,845	17,420	35,265	63,357	95,504	114,174
Other Income							
Previous Year Carry Over Revenue	-	-	-	-	-	-	-
Total Other Income	-	-	-	-	-	-	-
Total Revenues	115,470	257,845	17,420	35,265	63,357	95,504	114,174
Expenditures							
Personnel Expenses							
F/T Salaries	158,812	390,819	15,477	46,034	92,197	123,508	154,157
P/T Wages	111,497	308,830	16,731	42,352	81,678	109,738	136,095
Overtime	203	774	1,430	1,684	1,733	2,037	2,533
Special Pay	546	1,536	61	261	461	511	711
Payroll Taxes	22,987	59,867	2,564	6,820	13,179	18,794	23,987
401 A Benefit	1,083	2,690	234	468	819	1,053	1,287
Medical Insurance	34,070	81,197	6,568	19,632	26,766	35,243	43,719
Total Personnel Expenses	329,199	845,714	43,064	117,250	216,833	290,884	362,490
Supplies							
Operating Supplies	7,696	17,209	1,268	2,861	4,081	5,826	7,548
Cleaning Supplies	9,858	23,402	1,120	3,315	4,963	6,548	9,548
Chlorine	10,432	33,647	2,022	4,116	6,178	8,387	10,521
Chemicals	1,127	4,382	-	945	1,197	1,584	1,614
Small Tools & Hardware	2,675	9,342	818	2,352	3,169	3,502	5,375
Fuel	4,812	12,251	1,402	2,411	3,908	4,726	5,918
Total Supplies	36,599	100,234	6,630	16,000	23,496	30,573	40,524
Other Gen. & Admin. Expenses							
Employee Recruitment	1,860	4,032	136	210	351	351	623
Travel and Training	620	985	-	-	-	-	-
Telephone, Internet & Cable	3,609	9,160	961	1,805	2,550	3,382	3,685
Utilities/Electricity	17,957	46,208	3,984	7,429	11,032	14,770	18,278
Utilities/Propane	-	1,399	542	2,411	4,288	6,987	8,667
Utilities/Water	11,832	39,954	-	4,496	4,496	6,818	9,271
Utilities/Solid Waste & Recy.	4,046	9,782	678	2,281	3,092	3,909	4,727
Utilities/Portable Toilets	2,358	6,058	709	1,282	1,856	2,527	3,103
Equipment Leasing	50	3,098	-	1,768	1,768	2,544	2,921
Workers Compensation Insurance	26,062	44,535	12,464	16,616	20,724	24,832	28,940
Licenses, permits, lien fees	-	1,050	-	-	-	-	-
Employee Clothing Allowance	1,192	2,830	-	320	444	444	444
Resident Activities	171	694	-	140	140	140	240
Dues and Subscriptions	2,409	2,409	2,529	2,529	2,529	2,529	2,529
Total Occupancy	72,166	172,194	22,003	41,287	53,270	69,233	83,427
Maintenance & Repairs							
R & M Prior Year Funding	-	-	-	-	-	-	-
R & M Misc	-	1,019	-	-	32	309	1,212
R & M Buildings	20,781	48,286	2,323	5,634	7,296	14,590	17,729
R & M Grounds	38,910	78,520	4,004	7,856	14,025	17,062	26,665
R & M Equipment	11,935	21,435	4,259	7,116	9,047	10,945	14,688
R & M Pools	11,481	12,722	794	2,615	2,885	4,241	5,239
Vehicle Maintenance	291	5,278	817	1,319	1,496	1,946	2,243
Total Maintenance & Repairs	83,398	167,259	12,196	24,540	34,781	49,092	67,776

Revenue and Expenditure History per Department

	Feb 16		Oct 17	Nov17	Dec17	Jan17	Feb17
	YTD	FY16	YTD	YTD	YTD	YTD	YTD
Property Services (roll up)	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Miscellaneous							
Cash Over/Short	(3)	(6)	-	-	(1)	(1)	(4)
Total Miscellaneous	(3)	(6)	-	-	(1)	(1)	(4)
Capital Outlay							
Capital Outlay		20,932	-	-	-	-	-
Total Capital Outlay	-	20,932	-	-	-	-	-
Total Expenditures	521,359	1,306,326	83,893	199,077	328,378	439,781	554,214
Net Revenues/Expenditures	(405,889)	(1,048,481)	(66,473)	(163,812)	(265,021)	(344,277)	(440,040)

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
P.S.: Buildings			
Expenditures			
Personnel Expenses			
F/T Salaries	64,864	172,674	74,907
P/T Wages	1,194	14,919	9,140
Overtime	59	538	1,711
Special Pay	-	71	129
Payroll Taxes	5,422	15,259	6,615
401 A Benefit	408	1,466	870
Medical Insurance	15,615	40,264	25,576
Total Personnel Expenses	87,563	245,193	118,947
Supplies			
Operating Supplies	3,608	10,269	5,028
Chemicals	-	37	188
Small Tools & Hardware	1,551	7,176	5,375
Fuel	2,235	10,101	3,602
Total Supplies	7,394	27,584	14,194
Other Gen. & Admin. Expenses			
Employee Recruitment	631	867	-
Travel and Training	35	35	-
Telephone, Internet & Cable	1,944	5,243	2,601
Utilities/Electricity	7,205	19,185	7,089
Utilities/Water	1,720	5,652	1,889
Utilities/Solid Waste & Recy.	1,742	4,252	2,129
Equipment Leasing	-	133	2,544
Workers Compensation Insurance	7,330	12,422	8,677
Licenses, permits, lien fees	-	-	-
Employee Clothing Allowance	530	1,495	394
Dues and Subscriptions	2,409	2,409	2,529
Total Occupancy	23,546	51,692	27,853
Maintenance & Repairs			
R & M Prior Year Funding	-	-	-
R & M Misc	-	1,019	1,212
R & M Buildings	19,575	46,986	17,729
R & M Equipment	-	1,631	5,395
Vehicle Maintenance	291	5,278	2,243
Total Maintenance & Repairs	19,866	54,913	26,580
Miscellaneous			
Cash Over/Short	-	-	-
Total Miscellaneous	-	-	-
Capital Outlay			
Capital Outlay	-	10,801	-
Total Capital Outlay	-	10,801	-
Total Expenditures	138,368	390,183	187,573
Net Revenues/Expenditures	(138,368)	(390,183)	(187,573)

Revenue and Expenditure History per Department

P.S.: Grounds	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Expenditures			
Personnel Expenses			
F/T Salaries	29,050	72,155	27,980
P/T Wages	12,823	24,675	6,632
Overtime	43	55	-
Payroll Taxes	3,653	8,328	2,837
Medical Insurance	3,106	7,493	3,664
Total Personnel Expenses	48,674	112,707	41,113
Supplies			
Operating Supplies	1,082	1,405	-
Chemicals	1,127	4,345	1,425
Small Tools & Hardware	1,037	1,949	-
Fuel	1,979	299	1,183
Total Supplies	5,224	7,999	2,608
Other Gen. & Admin. Expenses			
Employee Recruitment	-	-	136
Utilities/Solid Waste & Recy.	1,721	4,200	2,107
Equipment Leasing	50	2,965	378
Workers Compensation Insurance	4,292	7,357	4,246
Licenses, permits, lien fees	-	-	-
Employee Clothing Allowance	295	460	50
Total Occupancy	6,359	14,983	6,917
Maintenance & Repairs			
R & M Grounds	5,305	20,866	5,169
R & M Equipment	4,663	10,850	3,639
Total Maintenance & Repairs	9,968	31,716	8,809
Miscellaneous			
Cash Over/Short	-	-	-
Total Miscellaneous	-	-	-
Capital Outlay			
Capital Outlay	-	-	-
Total Capital Outlay	-	-	-
Total Expenditures	70,225	167,404	59,447
Net Revenues/Expenditures	(70,225)	(167,404)	(59,447)

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
P.S.: Custodial			
Expenditures			
Personnel Expenses			
F/T Salaries	34,703	73,147	23,261
P/T Wages	47,536	127,188	60,827
Overtime	23	29	757
Special Pay	50	50	-
Payroll Taxes	7,014	17,341	7,089
401 A Benefit	675	1,224	417
Medical Insurance	9,331	18,716	7,174
Total Personnel Expenses	99,333	237,694	99,525
Supplies			
Operating Supplies	713	1,924	938
Cleaning Supplies	9,858	23,402	9,548
Small Tools & Hardware	88	217	-
Fuel	565	1,851	1,133
Total Supplies	11,223	27,394	11,619
Other Gen. & Admin. Expenses			
Employee Recruitment	942	1,940	215
Travel and Training	105	105	-
Telephone, Internet & Cable	188	418	131
Workers Compensation Insurance	6,990	11,982	7,358
Employee Clothing Allowance	144	589	-
Total Occupancy	8,369	15,034	7,704
Maintenance & Repairs			
R & M Misc	-	472	-
Total Maintenance & Repairs	-	472	-
Miscellaneous			
Cash Over/Short	-	-	-
Total Miscellaneous	-	-	-
Capital Outlay			
Capital Outlay	-	-	-
Total Capital Outlay	-	-	-
Total Expenditures	118,925	280,594	118,847
Net Revenues/Expenditures	(118,925)	(280,594)	(118,847)

Revenue and Expenditure History per Department

P.S.: Pools	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Expenditures			
Personnel Expenses			
F/T Salaries	30,195	72,843	28,009
P/T Wages	49,944	136,055	55,136
Overtime	78	152	66
Special Pay	496	1,414	582
Payroll Taxes	6,899	18,337	7,022
Medical Insurance	6,018	14,724	7,305
Total Personnel Expenses	93,630	243,525	98,121
Supplies			
Operating Supplies	878	1,146	150
Chlorine	10,432	33,647	10,521
Fuel	6	-	-
Total Supplies	11,315	34,793	10,672
Other Gen. & Admin. Expenses			
Employee Recruitment	96	502	272
Travel and Training	480	845	-
Telephone, Internet & Cable	1,330	3,056	862
Utilities/Electricity	7,859	19,850	7,933
Utilities/Propane	-	1,299	8,630
Utilities/Water	8,781	30,377	5,705
Workers Compensation Insurance	7,451	12,773	7,977
Licenses, permits, lien fees	-	1,050	-
Employee Clothing Allowance	222	240	-
Total Occupancy	26,219	69,992	31,381
Maintenance & Repairs			
R & M Equipment	5,729	5,984	968
R & M Pools	11,481	12,722	5,239
Total Maintenance & Repairs	17,211	18,705	6,207
Miscellaneous			
Cash Over/Short	(3)	(6)	(1)
Total Miscellaneous	(3)	(6)	(1)
Capital Outlay			
Capital Outlay	-	9,451	-
Total Capital Outlay	-	9,451	-
Total Expenditures	148,371	376,461	146,380
Net Revenues/Expenditures	(148,371)	(376,461)	(146,380)

Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
P.S.: Recreation			
Revenues			
Charge for Service			
Recreation Fees	115,470	257,845	114,174
Total Charge for Service	115,470	257,845	114,174
Total Revenues	115,470	257,845	114,174
Expenditures			
Personnel Expenses			
P/T Wages	-	5,993	4,361
Payroll Taxes	-	601	424
Total Personnel Expenses	-	6,595	4,785
Supplies			
Operating Supplies	1,415	2,464	1,432
Fuel	27	-	-
Total Supplies	1,442	2,464	1,432
Other Gen. & Admin. Expenses			
Employee Recruitment	192	724	-
Travel and Training	-	-	-
Telephone, Internet & Cable	146	444	90
Utilities/Electricity	2,893	7,174	3,255
Utilities/Propane	-	100	37
Utilities/Water	1,331	3,925	1,677
Utilities/Solid Waste & Recy.	583	1,330	490
Utilities/Portable Toilets	2,358	6,058	3,103
Workers Compensation Insurance	-	-	682
Employee Clothing Allowance	-	45	-
Resident Activities	171	694	240
Total Occupancy	7,674	20,493	9,573
Maintenance & Repairs			
R & M Prior Year Funding	-	-	-
R & M Misc	-	-	-
R & M Buildings	1,206	1,300	-
R & M Grounds	33,605	57,654	21,495
R & M Equipment	1,543	2,499	4,685
Total Maintenance & Repairs	36,354	61,453	26,180
Miscellaneous			
Cash Over/Short	-	-	(3)
Total Miscellaneous	-	-	(3)
Capital Outlay			
Capital Outlay	-	680	-
Total Capital Outlay	-	680	-
Total Expenditures	45,471	91,684	41,967
Net Revenues/Expenditures	69,999	166,161	72,207

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
Vehicle Storage								
Revenues								
Rents & Royalties								
Vehicle Storage Income	109,266	44,846	102,817	47,996	115,270	53,177	124,148	59,901
Kayak Storage Income	-	-	-	-	-	-	2,040	2,003
Total Rents & Royalties	109,266	44,846	102,817	47,996	115,270	53,177	126,188	61,904
Other Income								
Miscellaneous Income General	1,000	-	-	-	-	-	-	-
Delinquent Fee Collections	975	525	1,469	485	1,365	740	1,435	870
Total Other Income	1,975	525	1,469	485	1,365	740	1,435	870
Total Revenues	111,241	45,371	104,286	48,481	116,635	53,917	127,623	62,774
Expenditures								
Supplies								
Operating Supplies	92	38	57	204	382	16	16	-
Total Supplies	92	38	57	204	382	16	16	-
Other Gen. & Admin. Expenses								
Telephone, Internet & Cable	-	-	1,916	1,915	1,640	-	-	-
Utilities/Electricity	7,053	3,184	7,994	3,202	7,953	3,089	7,640	3,433
Utilities/Water	1,434	799	1,948	523	1,823	521	1,998	593
Utilities/Solid Waste & Recy.	-	-	433	-	-	-	-	-
Access Sys. Service Fee	-	-	611	1,623	2,783	1,804	3,029	1,883
Total Occupancy	8,487	3,983	12,902	7,264	14,200	5,414	12,666	5,909
Maintenance & Repairs								
R & M Misc	292	-	22	50	485	194	644	-
R & M - Buildings	-	285	-	(78)	-	-	-	-
R & M Grounds	42	662	59	78	-	-	-	-
R & M Equipment	1,140	545	1,909	9,863	11,329	813	3,771	870
Total Maintenance & Repairs	1,474	1,492	1,991	9,913	11,814	1,007	4,415	870
Miscellaneous								
Transfer to Other Departments	97,000	41,375	99,300	-	-	-	-	-
Total Miscellaneous	97,000	41,375	99,300	-	-	-	-	-
Total Expenditures	107,053	46,888	114,250	17,381	26,396	6,437	17,097	6,779
Net Revenues/Expenditures	4,189	(1,517)	(9,963)	31,101	90,240	47,480	110,526	55,996

Revenue and Expenditure History per Department

Shopping Center	FY 13 Actual	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual
Revenues								
Rents & Royalties								
Leasing Income	92,637	39,493	95,656	40,403	96,966	39,583	95,599	27,299
Common Area Maint Income	16,138	6,933	16,835	7,073	16,974	6,839	16,414	4,903
Real Estate Taxes Income	11,409	4,914	11,944	5,021	12,051	5,004	12,009	3,222
Total Rents & Royalties	120,184	51,340	124,435	52,496	125,991	51,426	124,022	35,425
Other Income								
Delinquent Fee Collections	125	75	100	375	750	325	775	150
Total Other Income	125	75	100	375	750	325	775	150
Total Revenues	120,309	51,415	124,535	52,871	126,741	51,751	124,797	35,575
Expenditures								
Supplies								
Operating Supplies	-	-	-	-	-	-	-	13
Total Supplies	-	-	-	-	-	-	-	13
Other Gen. & Admin. Expenses								
Property Taxes	14,402	14,013	14,013	13,920	13,920	14,329	14,329	14,919
Sales Tax	-	-	-	951	951	-	-	-
Utilities/Electricity	1,136	515	1,194	480	1,162	483	1,177	832
Utilities/Water	170	132	230	52	162	53	165	337
Utilities/Solid Waste & Recy.	3,559	1,585	3,488	1,598	3,836	1,582	3,796	1,594
Total Occupancy	19,267	16,245	18,925	17,001	20,031	16,447	19,467	17,682
Maintenance & Repairs								
R & M Misc	2	-	-	-	-	-	-	-
R & M Buildings	11,493	1,222	39,190	15,735	7,279	5,683	7,360	2,333
R & M Grounds	243	293	-	-	750	-	-	-
R & M Equipment	-	-	942	-	-	-	-	-
Total Maintenance & Repairs	11,737	1,515	40,132	15,735	8,029	5,683	7,360	2,333
Miscellaneous								
Transfer to Other Departments	86,944	30,701	73,682	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-
Total Miscellaneous	86,944	30,701	73,682	-	-	-	-	-
Capital Outlay								
Capital Outlay	-	-	-	-	12,391	-	4,200	-
Total Capital Outlay	-	-	-	-	12,391	-	4,200	-
Total Expenditures	117,948	48,461	132,739	32,736	40,451	22,130	31,027	20,029
Net Revenues/Expenditures	2,361	2,954	(8,204)	20,135	86,290	29,622	93,770	15,546

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
Stormwater	Actual	YTD Actual	Actual	YTD Actual	Actual	Actual	Actual	YTD Actual
Revenues								
Other Income								
Transfer From Other Department	58,668	24,445	58,668	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	165,000	-
Total Other Income	58,668	24,445	58,668	-	-	-	165,000	-
Total Revenues	58,668	24,445	58,668	-	-	-	165,000	-
Expenditures								
Professional Expenses								
Professional Fees	-	-	-	-	-	4,558	16,717	1,166
Total Professional Expenses	-	-	-	-	-	4,558	16,717	1,166
Other Gen. & Admin. Expenses								
Equipment Leasing	-	-	-	-	-	-	-	1,546
Total Occupancy	-	-	-	-	-	-	-	1,546
Maintenance & Repairs								
R & M Grounds	12,732	5,417	13,040	6,475	18,960	5,636	13,573	6,005
Canal/Lake Restoration	-	-	-	-	-	8,750	8,750	479
Total Maintenance & Repairs	12,732	5,417	13,040	6,475	18,960	14,386	22,323	6,484
Miscellaneous								
Debt Service Principal	-	-	-	-	-	-	5,273	13,142
Debt Service Interest	-	-	-	-	-	-	524	1,352
Total Miscellaneous	-	-	-	-	-	-	5,797	14,493
Capital Outlay								
Capital Outlay	-	-	-	-	-	-	67,025	-
Total Capital Outlay	-	-	-	-	-	-	67,025	-
Total Expenditures	12,732	5,417	13,040	6,475	18,960	18,944	111,862	23,689
Net Revenues/Expenditures	45,936	19,028	45,628	(6,475)	(18,960)	(18,944)	53,138	(23,689)

Revenue and Expenditure History per Department

	FY 13	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17
R&M/Capital Projects	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual	Actual	YTD Actual
<hr/>								
Revenues								
Assessments								
Transfer From Other Departments	-	80,625	193,500	-	-	-	-	-
Donations	-	-	-	-	2,600	-	-	-
Total Assessments	-	80,625	193,500	-	2,600	-	-	-
Total Revenues	-	80,625	193,500	-	2,600	-	-	-
<hr/>								
Expenditures								
R&M Projects								
Total R&M Projects	-	-	-	-	-	-	-	26,804
<hr/>								
Capital Outlay								
Total Capital Outlay	163,350	58,488	190,245	75,882	259,832	89,660	297,758	69,592
Total Expenditures	163,350	58,488	190,245	75,882	259,832	89,660	297,758	96,395
<hr/>								
Net Revenues/Expenditures	(163,350)	22,137	3,255	(75,882)	(257,232)	(89,660)	(297,758)	(96,395)

Revenue and Expenditure History per Department

Grant	FY 13 Actual	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual
Revenues							
Other Income							
Transfer From Other Departments	-	26,250	63,000	-	-	-	-
Previous Year Carry Over Revenue	-	-	-	-	-	-	-
Total Other Income	-	26,250	63,000	-	-	-	-
Total Revenues	-	26,250	63,000	-	-	-	-
Expenditures							
Professional Expenses							
Professional Fees	-	-	-	3,000	3,000	1,500	1,500
Total Professional Expenses	-	-	-	3,000	3,000	1,500	1,500
Capital Outlay							
Total Capital Outlay	73,815	86,127	115,059	76,807	105,740	14,137	14,137
Total Expenditures	73,815	86,127	115,059	79,807	108,740	15,637	15,637
Net Revenues/Expenditures	(73,815)	(59,877)	(52,059)	(79,807)	(108,740)	(15,637)	(15,637)

Five-Year Financial Model and Capital Improvement Plan

INTRODUCTION

Starting two years ago, staff developed and the BOT annually reviewed and endorsed a five-year financial model and capital improvement plan (5yrFM&CIP). This interactive model allows the BOT the ability to make changes to assumptions and/or projects and immediately see the impact on the ending fund balance of each fiscal year (FY17-22). The interactivity, however, adds a complexity to the model that is not easily understood and utilized by first time decision makers.

Of note to the reader, projects listed as being funded by grants not yet approved are listed within the plan along with corresponding reimbursements. If a specific grant is not awarded, subsequent years' 5yrFM&CIP will have the projects and corresponding revenues removed. To not list anticipated grant funded projects would have resulted in an incomplete forecast of projects and anticipated revenues. As with all multi-year financial documents, the level of uncertainty increases as the reader views the data from left to right (next proposed fiscal year to out years). The 5yrFM&CIP, therefore is not a detailed road map of future revenues and expenditures, but a planning tool to enable residents, staff and other interested parties (i.e. grant program reviewers, potential bonding agents, insurance companies, etc.) to understand the planned direction in which BBRD will move into the next few years.

Staff initially proposed, within the FY18 Working Draft Proposed Budget, a financially feasible FY18-22 5yrFM&CIP (based on the 30Jan17 BOT endorsed version) with the following revenue enhancements (FY18 financial impact is listed where appropriate):

- \$241,996 FY18 Use of fund balance for one time projects (goal of using excess fund balance for projects while maintaining sufficient monies to exceed BBRD minimum fund balance policy)
- \$58,548 FY18 \$1.00 a month increase in the assessment to \$61.00 a month or \$732 a year
- \$14,240 FY18 10% increase in Vehicle Storage fees
- \$23,067 FY18 and FY20 10% increase in golf membership fees
- \$7,385 FY18 10% increase in private golf cart fees
- N/A Annual 2.5% increases in Food and Beverage prices (annual increase not shown separately but comingled with growth of sales within the respective base budget columns)

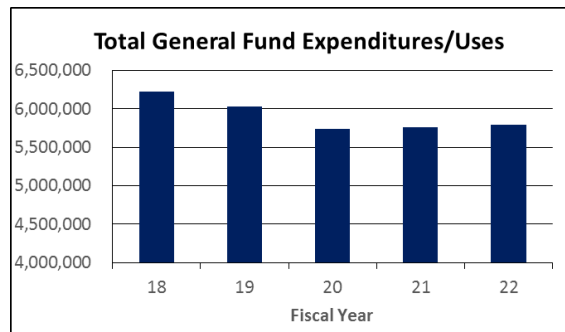
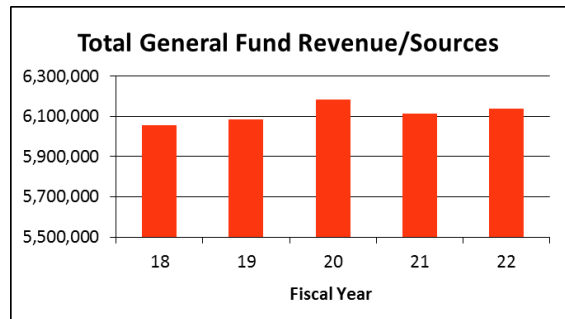
During the budget workshops, the BOT added the following enhancements (FY18 financial impact is listed where appropriate):

- <\$74,688> FY18 Use of fund balance for one time projects (decreased due to the addition of other revenue enhancements)
- \$29,274 FY18 additional \$0.50 a month increase in the assessment bring the FY18 total assessment increase to \$1.50 or \$61.50 a month or \$738 a year
- \$3,500 Increase Seasonal Monthly Renter Social Membership Fee by \$5
- \$1,500 Increase Adult Annual Renter Social Membership Renewal Fee by \$25
- \$122,400 Increase New Homeowner Social Membership Fee by \$255

Combined with recurring revenues/sources and anticipated one time funds, BBRD continues the historic stability of revenue/sources with only 1.68% variability expected over the 5-year period. FY18 is expected to be the low point for revenues/sources with only \$6,056,399 in total receipts (excluding use

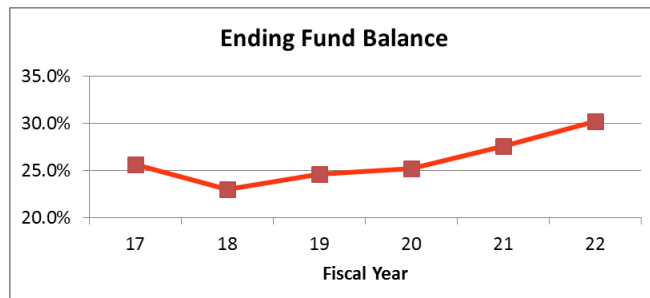
of fund balance) while FY20 will be the peak year with \$6,185,592 in receipts. A graphical illustration of total annual receipts is provided to the left.

Total annual expenditures/uses has greater variability (8.51%) due to the BOT decision last year to spend down fund balance to slightly above BBRD's minimum fund balance policy of 20% (excluding committed for capital, pre-pays, projects and transfers) and the additional recurring revenues added by the BOT during this year's budget workshops. FY20 is projected to be the low year with expenditures/uses of only \$5,735,381 while FY18 is projected to be the high year with \$6,223,707 in expenditures/uses. The declining level of expenditures/uses is logical given the BOT's desire to address a large number of R&M/Capital projects in FY18 and FY19.

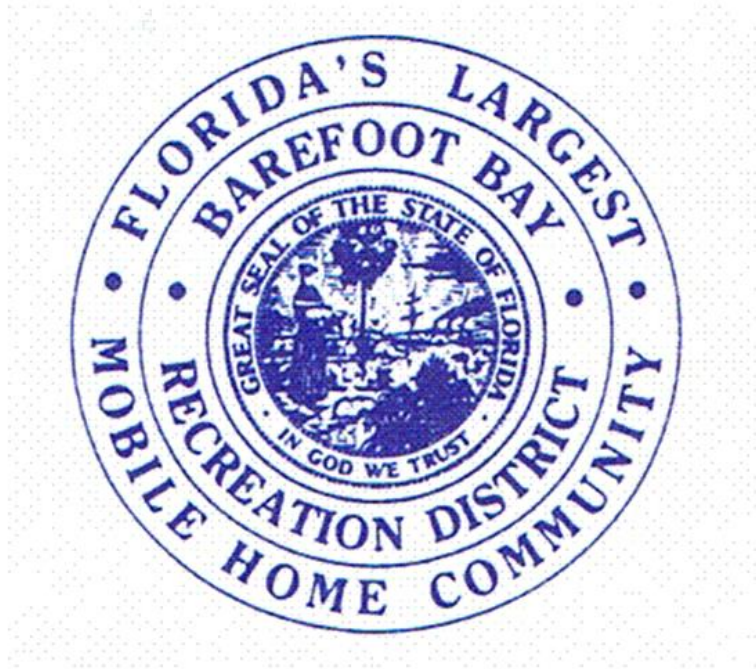


FINANCIAL OUTLOOK

FY17 began the year with a fund balance of \$1,939,912 and is projected to end with \$1,365,098. Year-end estimates are presented as of 30Jun17 to allow the reader to view the context of budget preparations by staff and modifications made by the BOT. Contained within this presentation is the assumption of the completion of all current R&M/capital projects (the BOT added \$400,000 of kitchen renovation projects mid-year that will probably not be completed by 30Sep17). The reader should not be alarmed at the diminishing level of fund balance as FY18 is projected to end 1.22% higher than BBRD's minimum fund balance policy of 20% (excluding committed for capital, pre-pays projects and transfers). Additionally, the reader is reminded that the BOT adopted the FY17 Budget originally last year with use of \$287,000 in fund balance and FY18 continues the drawdown of excess fund balance (to fund one-time R&M/capital projects). Staff anticipates the out year fund balance numbers to remain within a 2-3% over minimum fund balance policy level as staff will propose in next year's 5yrFM&CIP the inclusion of some currently non-funded projects as a result of the BOT's last minute increases in recurring revenues this year. The chart to the right illustrates the changing nature of fund balance as projected to end each fiscal year as of 27Jun17.



The five-year financial model summary (beginning fund balance, major revenue/sources, expenditures/uses, and ending fund balances) is presented on the following pages.



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Five-Year Financial Model	FY16 Actual	FY17 Revised Budget	FY17 Year-end Estimate
Beginning Fund Balance	1,579,507	1,939,912	1,939,912
Revenues/Sources			
Assessment	3,511,560	3,516,480	3,514,320
Recreation Fees	257,845	260,000	249,500
Guest Passes	59,139	74,000	68,200
DOR Enforcement Fees	19,414	8,000	14,800
Food & Beverage Sales	923,538	903,779	970,849
Golf Fees & Income	629,506	826,306	616,338
Shopping Center Income	124,797	114,435	92,024
Vehicle Storage Income	126,636	147,590	145,790
Misc. Revenue	98,544	31,864	53,238
Bond/loan Proceeds	165,000	-	-
Grant Revenue	-	-	198,222
Revenues/Sources	5,915,978	5,882,454	5,923,281
(Dollar change from previous year)	422,184	387,896	7,303
(Percent change from previous year)	12.54%	7.06%	0.12%
Total Resources	7,495,485	7,822,366	7,863,193
Expenditures/Uses			
Personnel	1,970,920	2,186,288	2,085,209
Operating	2,701,258	2,818,611	2,977,076
Capital & Grants	313,395	656,529	1,005,810
Transfers	570,000	430,000	430,000
Contingency	-	122,055	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
Total Expenditures/Uses	5,555,573	6,213,483	6,498,095
(Dollar change from previous year)	117,736	633,142	942,522
(Percent change from previous year)	2.17%	11.35%	16.97%
Rev./Sources minus Exp./Uses	360,405	(331,029)	(574,814)
Ending Fund Balance			
Undesignated Fund Balance	1,836,788	1,608,883	1,305,098
Committed Fund Balance			
Non-spendable for inventory & prepaids	70,902	-	45,000
Committed for CIP	32,222	-	15,000
Committed for Reserves	-	-	-
Total Ending Fund Balance	1,939,912	1,608,883	1,365,098
Fund Balance (excluding Committed for Capital, prepaids, projects & Trfs.) % of subsequent Year Bud. (Pers. & Op.)*			
FY22 based on FY22 Budget numbers)	36.70%	31.65%	25.68%

FY18 Approved Budget	FY19 Proj. Budget	FY20 Proj. Budget	FY21 Proj. Budget	FY22 Proj. Budget
1,365,098	1,264,157	1,315,056	1,765,268	2,114,759
3,600,702	3,602,055	3,602,055	3,602,055	3,602,055
372,400	372,400	372,400	372,400	372,400
68,200	68,268	68,336	68,405	68,473
9,300	9,309	9,319	9,328	9,337
995,424	1,020,310	1,045,817	1,071,963	1,098,762
648,326	648,974	675,582	676,258	676,934
115,063	115,063	115,063	115,063	115,063
161,402	161,402	161,402	161,402	161,402
35,582	35,582	35,618	35,653	35,689
-	-	-	-	-
50,000	50,000	100,000	-	-
6,056,399	6,083,363	6,185,592	6,112,527	6,140,115
173,945	26,964	102,229	(73,066)	27,589
2.96%	0.45%	1.68%	-1.18%	0.45%
7,421,497	7,347,520	7,500,649	7,877,794	8,254,874
2,300,058	2,357,862	2,423,328	2,480,838	2,551,035
2,782,537	2,866,220	2,914,053	2,937,198	2,937,463
1,062,100	862,382	385,000	396,000	359,000
-	-	-	-	-
79,012	50,000	50,000	50,000	50,000
N/A	(104,000)	(107,000)	(108,000)	(110,000)
6,223,707	6,032,464	5,735,381	5,763,035	5,794,498
10,224	(191,243)	(297,083)	27,654	31,463
0.16%	-3.07%	-4.92%	0.48%	0.55%
(167,308)	50,900	450,211	349,491	345,617
1,197,790	1,315,056	1,365,268	1,514,759	1,660,376
-	-	-	-	-
-	-	400,000	600,000	800,000
-	-	-	-	-
1,197,790	1,315,056	1,765,268	2,114,759	2,460,376
22.93%	24.64%	25.20%	27.60%	30.25%

SUMMARY OF PROJECTS

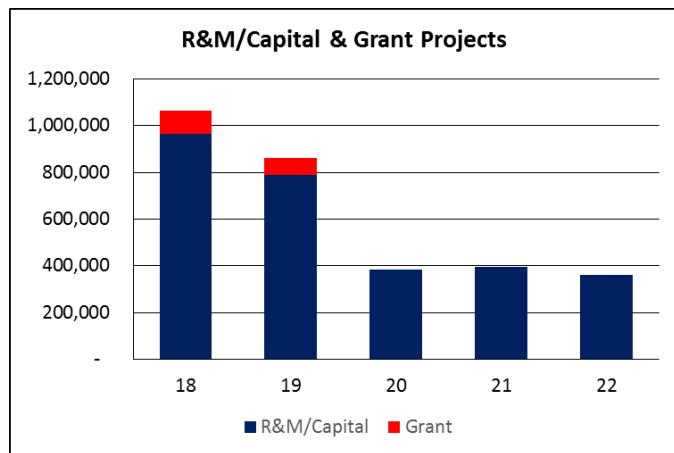
The FY18 Approved Budget's 5yrFM&CIP contains funding for 53 projects over the five-year period. This document details here and elsewhere, that FY18 and FY19 contain the final years' grant funded projects which will close out the two remaining grant funded projects (beach \$200,000 50% funded and \$50,000 no match community center programs). However, after the FY18 Budget was finalized by the BOT, they made the decision to withdraw from the Beach \$200,000 50% funded grant agreement due to residents' priorities not being in line with projects eligible for reimbursement. The overall funding of projects will not be affected as non-grant funded projects will simply take their place. However, the presentation of this document will be dated due to the changes made post finalization by the BOT. Additionally, many larger projects are broken into multiple phases and/or phased over multiple years which comprise numerous small projects. Hence, the number of projects per year added together does not match the total number of projects.

Over the five year period, 84 projects were requested by staff, residents and trustees. The cost of the 53 funded projects is estimated at \$3,064,482.

5-Year Cost of Projects

R&M/Capital	2,891,962
Grants	172,520
Total	3,064,482

A graphical distribution of the cost and number of projects per fiscal year is to the right.

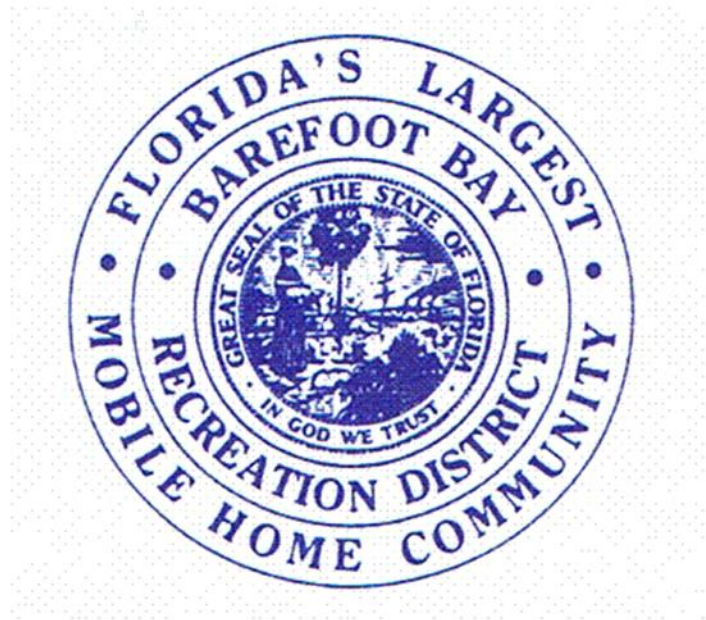


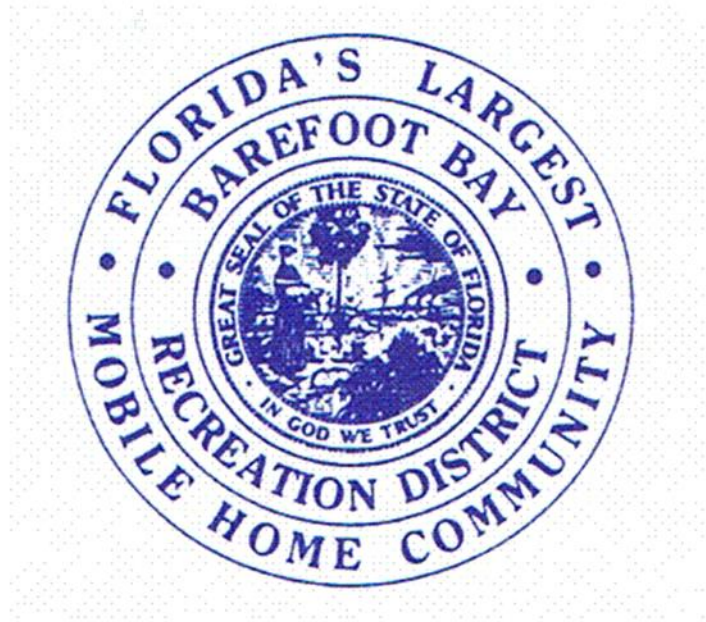
The following pages list the projects per fiscal year in an easy to read format and the actual 5yrFM&CIP.

Budget	FY18 Projects
150,000	Replace Building F (Site Prep, bldg., data/phone sys., furniture, etc.)
100,000	Neighborhood Revitalization Program (formerly known as "removal of undesirable homes")
90,000	Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)
75,000	Additional 4 Pickle Ball Courts
75,000	Beach Projects, LWCF (50% match) Ph. 3
70,000	Upgrade elect. infrastr. in Bldg. A
60,000	Replace pit building at Pool 1 and add salt water system
55,000	Replace concrete & pavers Lounge (west side)
44,000	Relocate heater equipment into new pit building at Pool 1
32,000	Replace roof on Lounge
31,000	Expand paver area west of Lounge by 20 feet
30,500	Replace Lawnmower
30,000	Bunker restoration, Ph. 3
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
22,500	Comm. Ctr. Projects: Convert west shuffle board area to miniature golf (FRDAP grant funded)
21,000	Replace sidewalks at D&E / 19th Hole
20,000	New awning and panels west of Lounge
20,000	Replace Golf cart path Ph. 3
18,000	Additional parking lights @ Shopping Ctr.
17,000	Replace P.S. truck (2002 mid-size)
15,000	Replace P.S. HD Utility Cart (2008)
13,500	D/E Emergency Backup Generator (added by staff after 5yrFM&CIP review)
10,000	Sails (sun shades) south of Lounge
10,000	Christmas decorations Ph. 1
9,200	Replace P.S. Golf Cart (2000)
9,200	Replace P.S. Golf Cart (2012)
9,200	Replace P.S. Golf Cart (2003)
1,062,100	FY18 Sub-total

Budget	FY19 Projects
499,962	Replace Building F (Site Prep, bldg., data/phone sys., furniture, etc.)
75,020	Beach Projects, LWCF (50% match) Ph. 4
65,000	Replace electrical infrastructure in Shopping Center
34,000	Beach gate access card system
30,000	Replace roof on Bldg. C
30,000	Replace P.S. truck (2005 F-250-size)
30,000	Bunker restoration, Ph. 4
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
21,000	Replace windows in Bldg. C
20,000	Neighborhood Revitalization Program
10,000	Marquee Sign @ Shopping Ctr.
9,400	Replace P.S. Golf Cart (2013)
9,000	Replace doors in Bldg. C
4,000	Beach Volley Ball Court (by Pool#1)
862,382	FY19 Sub-total
Budget	FY20 Projects
163,000	Repave shopping center parking lot
87,000	Lake bank restoration, Ph. 7 (between holes 10 & 12)
35,000	Replace P.S. Truck (2006 F-250 size)
25,000	Pool 2 restrooms roof replacement
25,000	Pool 3 restrooms roof replacement
25,000	Neighborhood Revitalization Program
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
385,000	FY20 Sub-total
Budget	FY21 Projects
100,000	Repave 19th Hole parking Lot
88,000	Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)
50,000	Restroom trailer by Tennis Courts
45,000	Basketball Court upgrades & resurface
35,000	Replacement Backhoe (used)
28,000	Replace P.S. Truck (2006 full-size)
25,000	Neighborhood Revitalization Program
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
396,000	FY21 Sub-total

Budget	FY22 Projects
280,000	Repave Micco RV lot
25,000	Neighborhood Revitalization Program
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
19,000	Replacement R.R. Truck (2015 mid-size)
10,000	Replace P.S. Golf Cart (2013)
359,000	FY22 Sub-total
3,064,482	FY18-22 Total





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FY18 Approved Budget: FY18-22 BBRD 5-Year Interactive Financial Model Capital Improvement Plan

	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Five-Year Financial Model	Actual	Revised Budget	Approved Budget	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
Beginning Fund Balance	1,579,507	1,939,912	1,365,098	1,264,157	1,315,056	1,765,268	2,114,759
Revenues/Sources							
Assessment	3,511,560	3,516,480	3,600,702	3,602,055	3,602,055	3,602,055	3,602,055
Recreation Fees	257,845	260,000	372,400	372,400	372,400	372,400	372,400
Guest Passes	59,139	74,000	68,200	68,268	68,336	68,405	68,473
DOR Enforcement Fees	19,414	8,000	9,300	9,309	9,319	9,328	9,337
Food & Beverage Sales	923,538	903,779	995,424	1,020,310	1,045,817	1,071,963	1,098,762
Golf Fees & Income	629,506	826,306	648,326	648,974	675,582	676,258	676,934
Shopping Center Income	124,797	114,435	115,063	115,063	115,063	115,063	115,063
Vehicle Storage Income	126,636	147,590	161,402	161,402	161,402	161,402	161,402
Misc. Revenue	98,544	31,864	35,582	35,582	35,618	35,653	35,689
Bond/loan Proceeds	165,000	-	-	-	-	-	-
Grant Revenue	-	-	50,000	50,000	100,000	-	-
Revenues/Sources	5,915,978	5,882,454	6,056,399	6,083,363	6,185,592	6,112,527	6,140,115
(Dollar change from previous year)	422,184	387,896	173,945	26,964	102,229	(73,066)	27,589
(Percent change from previous year)	12.54%	7.06%	2.96%	0.45%	1.68%	-1.18%	0.45%
Total Resources	7,495,485	7,822,366	7,421,497	7,347,520	7,500,649	7,877,794	8,254,874
Expenditures/Uses							
Personnel							
Salaries/wages	1,659,715	1,815,237	1,842,818	1,876,948	1,914,487	1,952,777	1,991,832
Employee Incentive	-	-	52,558	56,308	57,435	58,583	59,755
Payroll Taxes	142,497	153,843	165,883	173,993	177,473	181,022	184,643
Health Insurance	145,975	189,948	205,488	221,927	239,681	258,856	279,564
Dental/life Insurance	8,496	11,055	11,960	12,319	12,688	13,069	13,461
Other	14,237	16,205	21,351	16,367	21,565	16,531	21,780
Personnel	1,970,920	2,186,288	2,300,058	2,357,862	2,423,328	2,480,838	2,551,035
Operating							
Administration	809,971	899,691	847,258	912,192	940,699	950,106	959,607
Resident Relations	49,623	69,605	106,657	107,724	108,801	109,889	110,988
Food & Beverage	591,338	566,316	615,534	621,689	627,906	634,185	640,527
Golf - Pro Shop	629,728	701,849	658,890	665,479	672,134	678,855	685,644
Property Services	460,612	451,232	452,412	456,936	461,505	466,121	470,782
Shopping Center	31,027	40,469	32,100	32,421	32,745	33,073	33,403
Stormwater	111,862	70,870	54,084	54,021	54,347	48,895	20,277
Vehicle Storage	17,097	18,579	15,602	15,758	15,916	16,075	16,236
Operating	2,701,258	2,818,611	2,782,537	2,866,220	2,914,053	2,937,198	2,937,463
New Non-Capital Proposals	-	-	-	-	70,000	7,000	7,000
R&M/Capital & Grants							
R&M/Capital	169,518	494,501	964,600	787,362	385,000	396,000	359,000
Grants	14,137	118,000	97,500	75,020	-	-	-
Prior and/or Mid-year funded projects	129,740	44,029	-	-	-	-	-
Capital & Grants	313,395	656,529	1,062,100	862,382	385,000	396,000	359,000
Transfers	570,000	430,000	-	-	-	-	-
Contingency	-	122,055	79,012	50,000	50,000	50,000	50,000
(Year-end Rev. over Exp.)	N/A	N/A	N/A	(104,000)	(107,000)	(108,000)	(110,000)
Total Expenditures/Uses	5,555,573	6,213,483	6,223,707	6,032,464	5,735,381	5,763,035	5,794,498
(Dollar change from previous year)	117,736	633,142	10,224	(191,243)	(297,083)	27,654	31,463
(Percent change from previous year)	2.17%	11.35%	0.16%	-3.07%	-4.92%	0.48%	0.55%
Rev./Sources minus Exp./Uses	360,405	(331,029)	(167,308)	50,900	450,211	349,491	345,617
Ending Fund Balance							
Undesignated Fund Balance	1,836,788	1,608,883	1,197,790	1,315,056	1,365,268	1,514,759	1,660,376
Committed Fund Balance							
Non-spendable for inventory & prepaids	70,902	-	-	-	-	-	-
Committed for CIP	32,222	-	-	-	400,000	600,000	800,000
Committed for Reserves	-	-	-	-	-	-	-
Total Ending Fund Balance	1,939,912	1,608,883	1,197,790	1,315,056	1,765,268	2,114,759	2,460,376
Fund Balance (excluding Committed for Capital, prepaids, projects & Trfs.) % of subsequent Year Bud. (Pers. & Op.)*							
FY22 based on FY22 Budget numbers)	36.70%	31.65%	22.93%	24.64%	25.20%	27.60%	30.25%
Monthly assessment rate	N/A	N/A	61.50	61.50	61.50	61.50	61.50
Food & Beverage price increase %	N/A	N/A	2.50%	2.50%	2.50%	2.50%	2.50%
Golf membership increase %	N/A	N/A	10.00%	0.00%	10.00%	0.00%	0.00%
Shopping Center increase %	N/A	N/A	0.00%	0.00%	0.00%	0.00%	0.00%
Vehicle Storage increase %	N/A	N/A	10.00%	0.00%	0.00%	0.00%	0.00%
Other revenue increase %	N/A	N/A	0.10%	0.10%	0.10%	0.10%	0.10%
Employee incentive %	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%
Health Insurance Change %	N/A	N/A	15.00%	8.00%	8.00%	8.00%	8.00%
Dental Insurance Change %	N/A	N/A	3.00%	3.00%	3.00%	3.00%	3.00%
Operating inflationary %	N/A	N/A	3.00%	1.00%	1.00%	1.00%	1.00%
Personnel % expended	99%	98%	98%	98%	98%	98%	98%
Operating % expended	99%	98%	98%	98%	98%	98%	98%

Non-Capital Projects (Decision points for FY18 are not listed below due to complexity but are included in the appropriate line-items above.)

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

x	Electronic Resident Badging System	-	-	-	70,000		
		-	-	-			
	Total Non-Capital Proposals:	N/A	-	-	70,000	-	-

Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

Resident Relations							
x	RR	Neighborhood Revitalization Program	7,531	10,000	100,000	20,000	25,000
x	RR	Marquee Sign @ Shopping Ctr.	-	-	10,000	-	-
		Additional parking lights @ Shopping					
x	RR	Ctr.	-	-	18,000	-	-

FY18 Approved Budget: FY18-22 BBRD 5-Year Interactive Financial Model Capital Improvement Plan

			FY17	FY18	FY19	FY20	FY21	FY22
			Revised	Approved	Proj.	Proj.	Proj.	Proj.
Five-Year Financial Model			Actual	Budget	Budget	Budget	Budget	Budget
x	RR	Replace electrical infrastructure in Shopping Center	-	-	65,000	-	-	-
Concrete, Pavers & Paths								
x	PS	Replace damaged concrete sidewalks/assembly areas (Location TBD)	8,285	25,000	25,000	25,000	25,000	25,000
x	PS	Replace concrete & pavers Lounge (west side)	-	-	55,000	-	-	-
x	PS	Expand paver area west of Lounge by 20 feet	-	-	31,000	-	-	-
x	PS	Replace sidewalks at D&E / 19th Hole	-	-	21,000	-	-	-
	PS	Repave West RV lot	-	-	-	145,000		
x	RR	Repave Micco RV lot	-	-	-	-	-	280,000
x	PS	Repave 19th Hole parking Lot	-	-	-	-	100,000	-
x	PS	Repave shopping center parking lot	-	-	-	163,000	-	-
	FPC	Westside Rec. area pathways	-	-	-	-	30,000	-
	FPC	Bld F Ph. 2 - additional parking	-	-	-	128,000	-	-
	PS	Pool 2 asphalt parking lot & add retention pond	-	-	-	-	-	67,000
	PS	Pool 3 asphalt parking lot & add retention pond	-	-	-	-	-	72,000
x	Res.	Upgrade golf cart parking area (Lounge) to crushed concrete	-	11,000	-	-	-	-
	Res.	Concrete grass areas between Tennis Courts	-	-	-	-	30,000	-
Pools								
x	PS	Replace pit building at Pool 1 and add salt water system	-	-	60,000	-	-	-
x	PS	Relocate heater equipment into new pit building at Pool 1	-	-	44,000	-	-	-
x	PS	Replace pit at Pool 2	-	40,000	-	-	-	-
	PS	Pool 4 complex (pool & small mtg rooms) south of Micco Rd.	-	-	-	500,000	-	-
	Rec	Pool #2 canopy on grass	-	-	-	-	-	14,000
Buildings								
x	FPC	Replace Building F (Site Prep, bldg., data/phone sys., furniture, etc.)	50,038	-	150,000	499,962	-	-
	FPC	New D & E building & parking lot	-	-	-	250,000	2,000,000	750,000
x	PS	Replace roof on Lounge	-	-	32,000	-	-	-
x	PS	Replace roof on Bldg. A	-	60,000	-	-	-	-
x	PS	Replace roof on Bldg. C	-	-	30,000	-	-	-
x	PS	Replace windows in Bldg. C	-	-	21,000	-	-	-
x	PS	Replace doors in Bldg. C	-	-	9,000	-	-	-
x	PS	Pool 2 restrooms roof replacement	-	-	-	25,000	-	-
x	PS	Pool 3 restrooms roof replacement	-	-	-	25,000	-	-
x	PS	Upgrade elect. infrastr. in Bldg. A	23,526	70,000	70,000	-	-	-
	F&B	New outdoor kitchen & bar at Lounge	-	-	-	125,000	-	-
x	F&B	Bldg. A kitchen remodel	-	-	-	-	-	-
x	F&B	Bldg. A kitchen pass through door to hallway	-	-	-	-	-	-
x	F&B	Bldg. A kitchen/prep area/storage footprint expansion	-	-	-	-	-	-
x	F&B	Bldg. A kitchen assembly room entrance renovation	-	-	-	-	-	-
x	F&B	Bldg. A kitchen exterior walk-in cooler/freezer	-	-	-	-	-	-
x	F&B	19th Hole kitchen equipment	-	-	-	-	-	-
x	F&B	19th Hole interior renovations	-	-	-	-	-	-
x	F&B	19th Hole Exterior walk-in cooler/freezer	-	-	-	-	-	-
	Pre-16	Bldg. A canopy	-	-	-	-	-	20,000
x	DC	Long-term records storage Unit (replaces rental unit)	-	5,500	-	-	-	-
	PS	Replace sheds behind Bldg. A with site build storage facility	-	-	-	75,000	-	-
x	F&B	Misc. F&B equipment (1 new & 2 replacements)	-	9,500	-	-	-	-
x	F&B	Replace. 19th Hole tables & chairs	-	12,000	-	-	-	-
x	F&B	Sails (sun shades) south of Lounge	-	-	10,000	-	-	-
x	F&B	New awning and panels west of Lounge	-	-	20,000	-	-	-
X	PS	D/E Emergency Backup Generator (added by staff after 5yrFM&CIP review)	-	-	13,500	-	-	-
Vehicles								
x	PS	Replace P.S. truck (2002 mid-size)	-	-	17,000	-	-	-
x	PS	Replace P.S. truck (2005 F-250-size)	-	-	30,000	-	-	-
x	PS	Replace P.S. Truck (2006 F-250 size)	-	-	-	35,000	-	-

FY18 Approved Budget: FY18-22 BBRD 5-Year Interactive Financial Model Capital Improvement Plan

Five-Year Financial Model			FY16	FY17	FY18	FY19	FY20	FY21	FY22
			Actual	Revised Budget	Approved Budget	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
x	PS	Replace P.S. Dump Truck (1996)	-	55,000	-	-	-	-	-
x	PS	Replace P.S. Truck (2006 full-size)	-	-	-	-	-	28,000	-
x	PS	Replacement Backhoe (used)	-	-	-	-	-	35,000	-
x	RR	Replacement R.R. Truck (2015 mid-size)	-	-	-	-	-	-	19,000
x	PS	Replace P.S. HD Utility Cart (2008)	-	-	15,000	-	-	-	-
x	PS	Replace P.S. Golf Cart (2011)	-	9,000	-	-	-	-	-
X	PS	Replace P.S. Golf Cart (2000)	-	-	9,200	-	-	-	-
x	PS	Replace P.S. Golf Cart (2012)	-	-	9,200	-	-	-	-
x	PS	Replace P.S. Golf Cart (2013)	-	-	-	9,400	-	-	-
x	PS	Replace P.S. Golf Cart (2003)	-	-	9,200	-	-	-	-
x	PS	Replace P.S. Golf Cart (2013)	-	-	-	-	-	-	10,000
x	PS	Replace Lawnmower	18,021	-	-	-	-	-	-
x	PS	Replace Lawnmower	-	-	30,500	-	-	-	-
Amenities									
	PS	Replace shed and canopy - tennis	-	-	-	-	50,000	-	-
x	PS	Replace shed for garden club	4,010	-	-	-	-	-	-
x	PS	Lawn Bowling gutters	2,554	-	-	-	-	-	-
x	PS	Basketball Court upgrades & resurface	-	-	-	-	-	45,000	-
x	PS	Beach gate access card system	-	-	-	34,000	-	-	-
x	Rec	Bleachers for Softball Field (2 sets)	-	6,000	-	-	-	-	-
x	Res	Restroom trailer by Tennis Courts	-	-	-	-	-	50,000	-
	Rec	Land along A1A for ferry service from BBRD to Beach	-	-	-	-	2,000,000	-	-
	Rec	Ship for ferry service to Beach	-	-	-	-	100,000	-	-
x	Res.	Additional 4 Pickle Ball Courts	-	-	75,000	-	-	-	-
	Res.	Skateboard Park	-	-	-	50,000	-	-	-
x	Golf	Expansion of #12 tee box	8,769	-	-	-	-	-	-
x	Golf	Restoration of bunkers Ph. 1	27,403	-	-	-	-	-	-
x	Golf	Drainage (1,345 linear ft.)	-	16,500	-	-	-	-	-
x	Golf	Bunker restoration, Ph. 2	-	30,000	-	-	-	-	-
x	Golf	Bunker restoration, Ph. 3	-	-	30,000	-	-	-	-
x	Golf	Bunker restoration, Ph. 4	-	-	-	30,000	-	-	-
	Golf	Bunker restoration, Ph. 5	-	-	-	-	30,000	-	-
	Golf	Bunker restoration, Ph. 6	-	-	-	-	-	30,000	-
x	Golf	Pump House Building	-	60,000	-	-	-	-	-
	Golf	ABM Worksite upgrade Ph. 1 (canal fill)	-	-	-	-	-	50,000	-
	Golf	ABM Worksite upgrade Ph. 2 (consolidated new building)	-	-	-	-	-	-	350,000
x	Golf	Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	-	-	90,000	-	-	-	-
x	Golf	Lake bank restoration, Ph. 7 (between holes 10 & 12)	-	-	-	-	87,000	-	-
x	Golf	Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	-	-	-	-	-	88,000	-
	Golf	Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	-	-	-	-	-	-	89,000
x	Golf	Replace Golf cart path Ph. 3	-	-	20,000	-	-	-	-
Other Requests									
	LW	Fountain in lake by Bldg. A	-	-	26,000	-	-	-	-
x	LW	Hi-Def. CCTV cameras	19,382	25,000	-	-	-	-	-
		Hi-Def. CCTV cameras, Ph. 3	-	-	35,000	-	-	-	-
		Hi-Def. CCTV cameras, Ph. 4	-	-	-	35,000	-	-	-
		Hi-Def. CCTV cameras, Ph. 5	-	-	-	-	35,000	-	-
		Hi-Def. CCTV cameras, Ph. 6	-	-	-	-	-	35,000	-
		Hi-Def. CCTV cameras, PH 7	-	-	-	-	-	-	35,000
x		Beach Volley Ball Court (by Pool#1)	-	-	-	4,000	-	-	-
X	Res.	Christmas decorations Ph. 1	-	-	10,000	-	-	-	-
	Res.	Christmas decorations Ph. 2	-	-	-	10,000	-	-	-
	Res.	Christmas decorations Ph. 3	-	-	-	-	10,000	-	-
	CM	Irrigation in Comm. Ctr. common areas & BFB Median Ph. 1	-	-	-	-	-	-	50,000
x	BOT	Repay use of reserves (parking lot repave)	-	50,000	-	-	-	-	-
Total Capital Projects:			169,518	494,500	964,600	787,362	385,000	396,000	359,000
Grant Projects									
("X" and shaded row indicates project is included in Budget)				43,000	20,500				
x	PS	Comm. Ctr. projects: Resurface shuffleboard concrete/curbs (13 courts) (FRDAP grant funded)	-	6,500	-	-	-	-	-
x	PS	Comm. Ctr. projects: Bocce Ball court replacement (FRDAP grant funded)	-	15,000	-	-	-	-	-
x	Rec	Comm. Ctr. Projects: Bocce Ball and Shuffle Board benches (replace.) and covers (new) (FRDAP grant funded)	-	21,500	-	-	-	-	-

FY18 Approved Budget: FY18-22 BBRD 5-Year Interactive Financial Model Capital Improvement Plan

Five-Year Financial Model			FY16	FY17	FY18	FY19	FY20	FY21	FY22
			Actual	Revised Budget	Approved Budget	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
Comm. Ctr. Projects: Convert west shuffle board area to miniature golf (FRDAP grant funded)			-	-	22,500	-	-	-	-
x	PS								
Beach Projects, LWCF (50% match) Ph. 1			4,980	-	-	-	-	-	-
x	Rec								
Beach Projects, LWCF (50% match) Ph. 2			-	75,000	-	-	-	-	-
x	Rec								
Beach Projects, LWCF (50% match) Ph. 3			-	-	75,000	-	-	-	-
x	Rec								
Beach Projects, LWCF (50% match) Ph. 4			-	-	-	75,020	-	-	-
x	Rec								
Beach Projects, CPI (50% match [can use LWCF match])			-	-	-	-	-	-	-
x	Rec								
Rec Indoor Pool/Fitness Center (grant TBD)			-	-	-	-	-	-	3,100,000
Total Grant Projects:			4,980	118,000	97,500	75,020	-	-	-

Resources

From the inception of BBRD until FY15, the annual budget consisted of a 5 column line-item budget with extremely little detail. Beginning four years ago, staff began to expand the detail within the budget to increase transparency and understanding of what BBRD residents' assessment and fees provide. This section provides the detail of personnel, computer and vehicular resources within the organization. The following sections provide a listing of each type of resource with particular emphasis given to the personnel due to the magnitude of cost of said resources.

Personnel

Introduction

Historically, BBRD counted personnel the old fashion way: by head count. Although technically correct as far as number of employees, the use of head count for a personnel summary or talking point is vague in terms of actual staff hours worked as the reader is left to her/his own imagination to figure out the average number of hours worked by part-time staff. Beginning with the FY16 WDPB, BBRD uses full-time equivalents (FTEs) to count and describe the number of personnel. One FTE is understood as the number of employees needed to work 40 hours per week. Hence, 1.0 FTE can either be one of the following*:

- One full-time employee scheduled to work 40 hours per week
- Two part-time employees each scheduled to work 20 hours per week
- Four part-time employees each scheduled to work 10 hours per week
- 3 part-time employees, one scheduled to work 20 hours per week while the other two each work 10 hours per week
- Any combination of part-time employees scheduled to work a combined 40 hours per week

* Indicates all full-time employees are assumed to be 1.0 FTE since BBRD Policy allows an employee to work a minimum of 30 hours per week and be classified as a full-time.

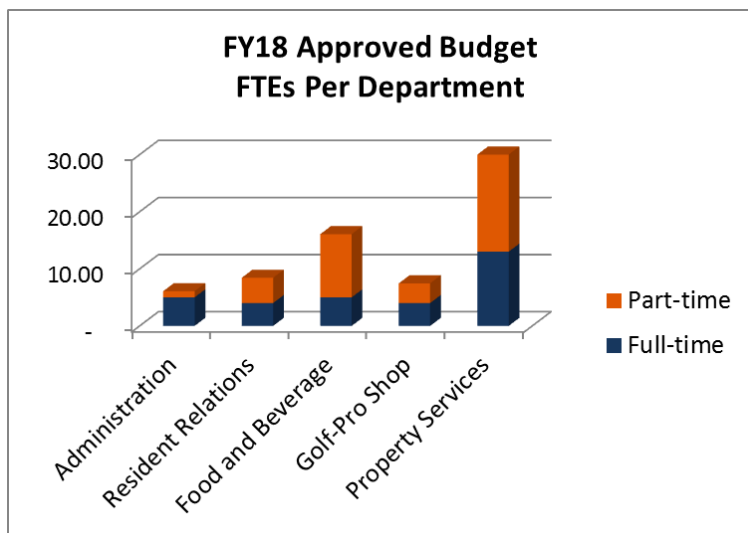
FY18 Approved Budget FTEs

Approved for FY18 are 68.04 FTEs, an increase of 0.08 FTEs from the FY17 Approved Budget. This increase is the result of the following actions:

- Addition of a full-time Associate Golf Professional position (included a decrease of 0.25 FTE Golf Clerk hours)
- 0.90 FTE fewer part-time positions in Food & Beverage Department
- Addition of 0.23 FTE seasonal Administrative Assistant (intern) in Administration: District Clerk.

Furthermore, upon closer examination, 45.56% of FY18 FTEs are full-time employees demonstrating a fairly even

distribution of full-time to part-time staffing hours worked. The following pages list the specific positions



per department adding granularity to the chart on the previous page showing how the Property Services Department contains 30.01 FTEs or 44.11% of all BBRD positions approved for FY18.

Pay Plan

Inaugurated in FY17 was the adoption of a formal pay plan. Prior to FY17, BBRD did not have a formal pay plan where positions are ranked from lowest to highest paying nor did most positions have an established minimum to maximum pay range. New employees typically were hired at starting points loosely based on what the previous employee was paid. Secondly, the previous range between minimum and maximum varied from low 20% to over 70% for different jobs. Third, low skilled positions originally hired slightly above minimum wage were losing ground to annual Florida minimum wage increases as the historic BBRD 3% annual increase was often smaller than the increase in minimum wage.

To address these deficiencies, the BOT adopted a formal pay plan as part of the FY17 Approved Budget and then later by resolution adopted the pay grade and classification plan (see page G – 5 for the FY18 plan which will be formally adopted in December 2017 after the 2018 Florida minimum wage increases are announced). Each position is listed per a compatible worth analysis within a system based on 2.5% increases between grades. Beginning in FY17 the customary 3% capped employee incentive was split into a cost of living increase (COLA) and the remainder into a merit based increase. The use of a COLA will move the minimum point of each step upward based on an increase equal to or greater than the annual state of Florida minimum wage increase.

Historically, BBRD conducted employee evaluations in September with the pay increases being effective with the first payroll in October. Problematic with the continuance of this practice is the annual state of Florida minimum wage increase is not known until mid to late November (with increase effective the first of January). To prevent the need for a second set of increases (payroll forms processed from each department through the Finance Office and eventually being placed in employee files by Resident Relations staff), FY18 and future employee evaluations will be conducted in late November and early December with increases being effective the first of January. To compensate employees for the three months (October through December) without their normal increase, the FY18 maximum increase will be 4% comprised of a 1.5% COLA and a maximum 2.5% merit increase. Financially, the cost for a 4% increase over 9 months is the same as a 3% increase over 12 months.

Of note, some long-term employees who are outside (i.e. paid more than maximum pay for their grade) their pay grade range will not receive any merit increase in pay regardless of results of their annual performance evaluation until the COLA increases reach their current pay. However unpleasant, each job has a maximum worth to BBRD and years without a formal pay plan have placed management and the BOT in this awkward position.

The following pages provide a detail listing of positions per department over a three year period. The subsequent pages list the FY18 Employee Pay and Classification Plan.

Dept./Position Title	FY 16 Actual	FY 17 YE Est.	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Administration					
Accounting Associate	1.73	-	-	-	-
Accounting Associate I	-	1.00	1.00	-	1.00
Accounting Associate II	-	1.00	1.00	-	1.00
Administrative Assistant	-	-	-	0.23	0.23
District Clerk	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	-	1.00
Lead Accountant	1.00	1.00	1.00	-	1.00
Receptionist Clerk	0.85	0.85	0.85	-	0.85
Full-time positions:	4.00	5.00	5.00	-	5.00
Part-time positions:	1.58	0.85	0.85	0.23	1.08
Total Admin. positions:	5.58	5.85	5.85	0.23	6.08
Resident Relations					
Administrative Assistant	0.63	0.63	0.63	-	0.63
Calendar Coordinator	1.00	-	-	-	-
Calendar/RV Storage Coordinator	-	1.00	1.00	-	1.00
Community Watch Officer	N/A	1.20	1.40	-	1.40
Customer Service Clerk	1.25	1.25	1.25	-	1.25
DOR Administrative Assistant	1.00	1.00	1.00	-	1.00
DOR Enforcement Officer	2.15	2.05	-	-	-
DOR/ARCC Inspector	-	-	2.15	-	2.15
Resident Relations Manager/HR Coordinator	1.00	1.00	1.00	-	1.00
Full-time positions:	4.00	4.00	4.00	-	4.00
Part-time positions:	3.03	4.13	4.43	-	4.43
Total R.R. positions:	7.03	8.13	8.43	-	8.43
Food and Beverage					
Administrative Assistant	-	0.63	0.63	-	0.63
Administrative Clerk	0.63	0.13	0.13	-	0.13
Bartender	4.67	5.29	4.62	-	4.62
Catering Coordinator	-	0.35	0.35	-	0.35
Cook	4.67	4.70	4.85	-	4.85
Crowd Monitor/Bar Back	0.30	0.30	0.30	-	0.30
Dish Washer	0.25	0.14	0.25	-	0.25
F&B Team Lead (Cook)	1.00	1.00	1.00	-	1.00
Food and Beverage Manager	1.00	1.00	1.00	-	1.00
Host	0.10	-	0.10	-	0.10

Dept./Position Title	FY 16 Actual	FY 17 YE Est.	FY 18 Base Budget	FY 18 Decision Points	FY 18 Approved Budget
Lead Bartender	1.00	1.00	1.00	-	1.00
Server	2.33	1.86	1.84	-	1.84
Full-time positions:	5.00	5.00	5.00	-	5.00
Part-time positions:	10.95	11.40	11.07	-	11.07
Total F&B positions:	15.95	16.40	16.07	-	16.07

Golf

Associate Golf Professional	-	-	-	1.00	1.00
(Golf) Clerk	3.20	3.00	3.00	(0.25)	2.75
Golf Operations Manager	1.00	1.00	1.00	-	1.00
Player Assistant	1.29	1.29	1.29	-	1.29
Player Assistant/Cart Tech	0.43	0.41	0.41	-	0.41
Pro Shop Coordinator	1.00	1.00	1.00	-	1.00
Full-time positions:	3.00	3.00	3.00	1.00	4.00
Part-time positions:	3.92	3.70	3.70	(0.25)	3.45
Total Golf positions:	6.92	6.70	6.70	0.75	7.45

Property Services

Audio-Visual	0.13	-	-	-	-
Building Tech. I	-	1.00	1.00	-	1.00
Building Tech. II	2.00	1.00	1.00	-	1.00
Building Tech. III	1.29	2.50	2.50	-	2.50
Building Tech./ Mechanic	-	-	-	-	-
Courtesy Cart Driver	1.25	1.25	1.25	-	1.25
Custodian	7.43	6.82	6.82	-	6.82
Custodian Supervisor	1.00	1.00	1.00	-	1.00
Custodian/Audio-Visual	-	0.70	0.70	-	0.70
Groundskeeper	3.32	3.00	3.00	-	3.00
Maintenance/Audio-Visual	-	0.11	0.11	-	0.11
Mechanic/Building Tech.	1.00	-	-	-	-
P.S. Crew Leader	1.00	1.00	1.00	-	1.00
Pool Host	7.08	7.13	7.13	-	7.13
Pool Host Supervisor/Admin. Clerk	1.00	1.00	1.00	-	1.00
Pool Tech.	2.50	2.50	2.50	-	2.50
Property Services Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	14.00	13.00	13.00	-	13.00
Part-time positions:	16.00	17.01	17.01	-	17.01
Total Property Services positions:	30.00	30.01	30.01	-	30.01

Total BBRD Positions:	65.48	67.09	67.06	0.98	68.04
Full-time positions:	30.00	30.00	30.00	1.00	31.00
Part-time positions:	35.48	37.09	37.06	(0.02)	37.04

FY18 Employee Pay and Classification Plan					
<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min*</u>	<u>Mid</u>	<u>Max</u>
Finance Manager	Mgr.	115	31.97	38.36	44.75
	Mgr.	114	31.19	37.42	43.66
	Mgr.	113	30.43	36.51	42.60
	Mgr.	112	29.68	35.62	41.56
	Mgr.	111	28.96	34.75	40.54
Food & Beverage Manager	Mgr.	110	28.25	33.90	39.55
Resident Relations Manager	Mgr.	109	27.56	33.08	38.59
	Mgr.	108	26.89	32.27	37.65
Golf Operations Manager	Mgr.	107	26.24	31.48	36.73
	Mgr.	106	25.60	30.72	35.83
	Mgr.	105	24.97	29.97	34.96
District Clerk	Mgr.	104	24.36	29.24	34.11
Property Services Manager	Mgr.	103	23.77	28.52	33.28
Lead Accountant	Exempt	38	20.50	24.59	28.69
Accounting Associate III	Non-Exempt	28	16.01	19.21	22.42
Accounting Associate II	Non-Exempt	27	15.62	18.74	21.87
Associate Golf Professional (new title)	Non-Exempt	26	15.24	18.29	21.34
Accounting Associate I	Non-Exempt	26	15.24	18.29	21.34
P.S. Crew Leader	Non-Exempt	25	14.87	17.84	20.81
Custodian Supervisor	Non-Exempt	25			
Pool Host Sup./Admin. Clerk	Non-Exempt	25			
F&B Team Lead (Cook)	Non-Exempt	24	14.51	17.41	20.31
Catering Coordinator	Non-Exempt	23	14.15	16.98	19.81
Bldg. Tech III	Non-Exempt	23			
Maintenance/Audio-Visual	Non-Exempt	22	13.81	16.57	19.33
Bldg. Tech II	Non-Exempt	22			
Bldg. Tech/Mechanic	Non-Exempt	22			
Pro-Shop Coordinator	Non-Exempt	21	13.47	16.16	18.86
Administrative Assistant	Non-Exempt	20	13.14	15.77	18.40
DOR Administrative Assistant	Non-Exempt	20			
DOR/ARCC Inspector	Non-Exempt	19	12.82	15.38	17.95
DOR Enforcement Officer	Non-Exempt	19			
Calendar/RV Coordinator	Non-Exempt	19			
	Non-Exempt	18	12.51	15.01	17.51
Community Watch Officer	Non-Exempt	17	12.20	14.64	17.08
Accounting Clerk	Non-Exempt	17			
Bldg. Tech I	Non-Exempt	17			

FY18 Employee Pay and Classification Plan					
<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min*</u>	<u>Mid</u>	<u>Max</u>
Customer Service Clerk	Non-Exempt	16	11.91	14.29	16.67
	Non-Exempt	15	11.61	13.94	16.26
Custodian/AV Tech	Non-Exempt	14	11.33	13.60	15.86
	Non-Exempt	13	11.05	13.27	15.48
Lead Custodian	Non-Exempt	12	10.79	12.94	15.10
	Non-Exempt	11	10.52	12.63	14.73
Administrative Clerk	Non-Exempt	10	10.27	12.32	14.37
Receptionist/Clerk	Non-Exempt	10			
(Golf) Clerk	Non-Exempt	10			
Cook	Non-Exempt	10			
	Non-Exempt	9	10.02	12.02	14.02
	Non-Exempt	8	9.77	11.73	13.68
Pool Tech	Non-Exempt	7	9.53	11.44	13.35
Pool/Tech/Grounds Keeper	Non-Exempt	7			
Grounds Keeper	Non-Exempt	6	9.30	11.16	13.02
Pool Host	Non-Exempt	6			
Player Assistant/Cart Tech	Non-Exempt	6			
	Non-Exempt	5	9.07	10.89	12.70
	Non-Exempt	4	8.85	10.62	12.39
Custodian	Non-Exempt	3	8.64	10.36	12.09
Crowd Monitor/Bar Back	Non-Exempt	3			
	Non-Exempt	2	8.43	10.11	11.80
Dish Washer	Non-Exempt	1	8.22	9.86	11.51
Courtesy Golf Cart Driver	Non-Exempt	1			
F&B Host	Non-Exempt	1			
Player Assistant	Non-Exempt	1			
Lead Bartender	Tipped Non-Exempt	H	6.13	7.36	8.59
	Tipped Non-Exempt	G	5.98	7.18	8.38
	Tipped Non-Exempt	F	5.84	7.01	8.17
	Tipped Non-Exempt	E	5.70	6.83	7.97
	Tipped Non-Exempt	D	5.56	6.67	7.78
Lead Server	Tipped Non-Exempt	C	5.42	6.51	7.59
	Tipped Non-Exempt	B	5.29	6.35	7.40
Bartender	Tipped Non-Exempt	A	5.16	6.19	7.22
Server	Tipped Non-Exempt	A			
** indicates minimum of pay scale will automatically increase with annual State of Florida Minimum Wage Increases (2018 minimum wages [tipped and non-tipped] are estimated at 1.5% increase over 2017 figures).					

Computer and Related Hardware Inventory

Department	Position	Purchase Date	Anticipated Replacement
<u>District Clerk</u>			
ASUS	Community Manager	1-Jan-2015	2020
Lenovo Think Pad Laptop	Community Manager	1-Jan-2017	2022
DellVostro	Receptionist Clerk	17-Feb-2015	2020
Lenovo Ideacentre	District Clerk	1-Feb-2017	2021
Lenovo Think Pad Laptop	District Clerk	1-Jan-2017	2022
(5) Dell Inspiron Laptop	Trustee	1-Feb-2017	2022
(3) Toshiba Satellite Laptop	Training*	1-Oct-2011	N/A
Computer Healthcare	Financial Server	24-Nov-2009	2019
Computer Healthcare	Domain Controller Server	23-Jul-2009	2019
<u>Finance</u>			
Lenovo Thinkcentre	Accounting Associate I	16-May-2016	2021
Lenovo Thinkcentre	Accounting Associate II	31-May-2016	2021
Lenovo Ideacentre	Lead Accountant	1-Jul-2016	2022
ASUS Laptop	Finance Manager	17-Feb-2015	2020
ASUS	Finance Manager	30-Mar-2015	2020
<u>Resident Relations</u>			
Customer Service			
Acer	Resident Relations Manager	17-Aug-2017	2022
Asus	Administrative Assistant	13-Dec-2014	2019
Acer	Calendar Coordinator	8-Aug-2017	2022
Lenovo	Customer Service Clerk	1-May-2016	2021
Dell	Customer Service Clerk	1-Aug-2014	2019
DOR			
Computer Healthcare	DOR Administrative Assistant	12-Jan-2012	2017
Acer	DOR/ARCC Inspector	1-Aug-2017	2022
Dell	DOR/ARCC Inspector	8-Aug-2014	2019
iPad	DOR/ARCC Inspector	1-Feb-2015	2020
Samsung Galaxy Tablet	DOR/ARCC Inspector	1-Feb-2015	2020
Samsung Galaxy Tablet	DOR/ARCC Inspector	1-Jul-2017	2022
<u>Food & Bev Mgr Office</u>			
ASUS	Administrative Assistant	14-Nov-2015	2020
Dell	F&B Manager	1-Oct-2014	2019
(4) POS Lenovo Think Centre			
Tiny Desktop	Point of Sale	16-Oct-2015	2020
Lenovo	POS Server	16-Nov-2017	2022

Computer and Related Hardware Inventory

Department	Position	Purchase Date	Anticipated Replacement
<u>Golf Pro Shop</u>			
ASUS	Pro Shop Coordinator	12-Nov-2014	2019
Dell Vostro	(Golf) Clerk	29-Jan-2014	2019
(2) POS Lenovo Think Center			
Tiny Desktop	POS System	15-Jul-2015	2020
<u>Property Services Building</u>			
<u>Falcon Drive Office</u>			
Computer Healthcare	TimeClock/Training	1-Aug-2012	2018
Dell Dimension	P.S. Crew Leader	29-Jan-2014	2019
ASUS	Pool Host Supervisor/Admin. Cle	13-Nov-2014	2019
Lenovo Think Pad	Property Services Manager	15-Aug-2017	2022
<u>Custodial Office</u>			
Dell Optiplex	Custodial Supervisor	10-Feb-2014	2019
Dell Optiplex	Custodian	8-Sep-2015	2021

* indicates surplus equipment that will not be replaced when obsolete.

Vehicle Inventory

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replace. Year
					Mechanical	Body		
Trucks/Vans								
1	2016	Ford	Dump Truck	-	New	New	Property Services	FY26
2	2015	Nissan	Pick-up	21,852	Excellent	Excellent	Res. Relations: DOR	TBD
3	2013	Ford	E150 Van	11,000	Excellent	Excellent	Food & Beverage	FY22
4	2013	Ford	F150 pick up	16,996	Excellent	Excellent	Property Services	FY22
5	2006	Ford	F150 Pick-up	52,768	Good	Good	Property Services	FY21
6	2006	Ford	F250 Pick-up	67,017	Good	Good	Property Services	FY20
7	2005	Ford	F250 Pick-up	87,531	Good	Fair	Property Services	FY19
8	2002	Ford	Ranger Pick-up	68,570	Fair	Good	Prop. Ser.: Custodial	FY18
Golf/Utility Carts								
1	2016	Toro	Workman GTX	N/A	New	New	Property Services	FY23
2	2013	EZ-GO	RXV	N/A	Good	Good	Res. Relations: DOR	FY23
3	2013	Club Car	Carryall II	N/A	Good	Good	Property Services	FY22
4	2012	Club Car	Carryall II	N/A	Good	Good	Prop. Ser.: Custodial	FY18
5	2011	Club car	Carryall I	N/A	Poor	Fair	Prop. Ser.: Custodial	FY18
6	2008	John Deere	Gator TS	N/A	Fair	Good	Property Services	FY18
7	2000	EZ-GO	Workhorse	N/A	Poor	Poor	Property Services	FY18

Shaded rows indicate vehicles approved to be replaced in FY18.

Glossary

Accrual Basis of Accounting: The “basis of accounting” in which revenues are recorded when earned and expenses are recorded at the time they are incurred; instead of when cash is actually received or disbursed.

Actuarial: An adjective that describes statistical elements, assumptions, and techniques used by actuaries. An "actuary" is an expert who computes insurance or pension risks and plans costs based upon plan membership, experience, and other factors. Actuaries determine the level of funding required to provide the benefits.

Adopted Budget: Revenues and appropriations approved by the Board of Trustees for the next fiscal year.

Advisory Committee: A committee of home owners and /or residents appointed by the Board of Trustees (BOT) to provide recommendations back to the BOT regarding specific issues. Currently, there are no advisory committees in use. Previously, BBRD had the following advisory committees: Finance, Facilities Planning, Security, DOR & Charter Review, Recreation, Ballot, and Landscaping.

Amended Budget: The Adopted Budget that has been formally amended by the Board of Trustees.

Appropriated Fund Balance: A budgetary use of prior year cash reserves.

Appropriation: A legal authorization granted by the Board of Trustees to make expenditures and to incur obligations for specific purposes.

ARCC: The Architectural Review Control Committee is a quasi-judicial committee appointed by the BOT and BFBHOA which is responsible for issuing, inspecting and approving work done on residential homes that are regulated by the DOR. Additionally, the ARCC has sole authority to interpret the DOR.

Assessment: The assessment levied by Barefoot Bay Recreation District is a non-ad valorem assessment (not based on property value). The basis for this charge is per residential lot.

Asset: Resources owned or held by a government which has monetary value.

Assigned Fund Balance: Amounts that are subject to a purpose constraint that represents an intended use established by the Board of Trustees or by their designated body or official.

Authorized Positions: Number of positions authorized by the Board of Trustees in the annual operating budget.

Available Fund Balance: Funds remaining from the prior year and available for appropriation and expenditure in the current year.

Balance Budget: A budget in which estimated revenues and other receipts are equal to appropriations. Florida Statutes require that budgets be balanced including balances brought forward from prior fiscal years.

Barefoot Bay Home Owners’ Association: An advocacy group within BBRD that provides information and social events to residents. The BFBHOA is not a formal homeowners’ association as defined by Florida Statutes nor does it have any control over common areas or the DOR within BBRD.

Barefoot Bay Recreation District: A Special District comprising the boundaries of Barefoot Bay as created by the Florida Legislature and governed by an elected five-member Board of Trustees.

Base Budget: The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided such as salary increases for existing personnel. All other costs are budgeted as Service Level Adjustments.

BBRD: An acronym commonly used as a shorter version of Barefoot Bay Recreation District.

Board of Trustees: The governing legislative body of Barefoot Bay Recreation District.

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and water and sewer systems.

Budget Amendment: The process by which unanticipated changes in revenue or expenditures are made as part of the budget, thereby amending it. These changes may be between funds or departments and require the Board of Trustees approval.

Budget Calendar: The schedule of key dates or milestones the District follows in the preparation, adoption and administration of the budget.

Budget Document: The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Hearing: As required by law, the Board of Trustees conducts a public hearing to receive and consider input from the public and to propose and adopt an assessment rate and the annual budget.

Budget Transfer: The process, by which approved budgeted dollars may be reallocated between line item expenditures within the same fund and department to cover unforeseen expenses, requiring Finance Manager and Community Manager approval. Transfers between departments or funds require Board of Trustees authorization.

Budget: A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budgetary Control: The control mechanism used by a government or enterprise to keep expenditures, in accordance with an approved budget, within the limitations of available appropriations and available revenues.

CAFR: Comprehensive Annual Financial Report – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Expenditure: A category of budgetary appropriation that includes expenses related to buildings, machinery and equipment and results in additions to a fixed asset inventory.

Capital Improvement Program: A five-year plan for capital expenditures to be incurred each year to meet capital needs. These expenditures are related to the acquisition, expansion or rehabilitation of District's assets.

Capital Outlay: Expenditures resulting in the acquisition or addition of fixed assets. The District's threshold for capital purchases is \$1,000.

Cash Basis of Accounting: Method that recognizes revenues when cash is received and recognizes expenses when cash is paid out. In contrast, the Accrual method recognizes revenues when goods or services are sold and recognizes expenses when obligations are incurred.

Charter: The legal document outlining the powers, rights and responsibility of a form of local government.

Charges for Service: Revenue derived from charging fees for providing certain government services. These revenues can be received from residents, guests, entities, or other governmental units.

CIP: Capital Improvement Program: A five-year financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

CitizenServe: A web-based field support system used by Resident Relations: DOR Enforcement staff to process DOR violations and ARCC permits.

COLA: Cost Of Living Adjustment: An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Committed Fund Balance: Amounts can be used only for the specific purposes determined by a formal action of the Board of Trustees, and that require the same level of formal action to remove the constraint. The Board of Trustees can establish, modify or rescind committed fund balance through the formal approval of a resolution.

Community Manager: The Chief appointed official of Barefoot Bay Recreation District. The Community Manager reports directly to the Board of Trustees and is responsible for all aspects of the administrative and operational functions of Barefoot Bay Recreation District.

Contingency: A budgetary reserve set aside for emergencies, unforeseen expenditures, or as directed by the Board of Trustees.

CPI: Consumer Price Index: A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

District: Another term commonly used as a shorter version of Barefoot Bay Recreation District.

Debt Service: The payment of principal and interest on borrowed funds such as bonds.

Deed of Restrictions: Property owner voted limitations on the use of private property. In Barefoot Bay, the Deed of Restrictions requires a vote of property owners for an amendment and is enforced by the Barefoot Bay Recreation District.

Deficit: The excess of the liabilities of a fund over its assets or the amount by which expenditures exceed revenues in an accounting period.

DEP: Florida Department of Environmental Protection. The state governmental agency with oversight responsibility for regulations of environmental issues, including storm water, wastewater, beaches, wetlands, and hazardous materials. The DEP is the result of a merger of the old Department of Natural Resources and the Department of Environmental Regulations.

Department: A major unit of organization in the District which indicates overall an operation or group of related operations within a functional area.

Depreciation: The periodic expiration of an asset's useful life.

Effectiveness (Performance Measure): Typically a ratio that measures the manner in which service is provided as it influences the degree of satisfaction with a good or service.

Efficiency (Performance Measure): Is a ratio of output measures to resources (typically either budgeted funds or personnel).

Encumbrance: The commitment of budgeted funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Funds: The funds established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Barefoot Bay Recreation District currently does not use any enterprises funds.

Expenditure: Decrease in net financial resources. Expenditures include operating expenses, capital expenditures and debt service payments that require current or future use of current assets.

FacilityDude: A proprietary web-based work order system currently used by Barefoot Bay Recreation District Property Services Department.

FEMA: Federal Emergency Management Agency. The federal agency providing assistance during emergencies, and provides grant funding for emergencies, including emergency food and shelter.

Fiscal Year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Per Florida Statute, a fiscal year runs from October 1 to September 30.

Fixed Asset: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Florida Recreation Development Assistance Program (FRDAP): A Florida Department of Environmental Protection competitive grant program that provides financial assistance to local governments to develop and/or acquire land for public outdoor recreation.

Fringe Benefits: For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

Full-Time Equivalent (FTE): The total scheduled work hours of the District employees divided by the total work hours available annually provides number of FTE employees. A full-time employee working 40 hours/week equals one FTE, where a part-time employee working 20 hours/week equals 0.5 FTE.

Fund Balance: The difference between the assets and liabilities of a governmental fund and is the cumulative difference between all revenues and expenditures.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Examples are the General Fund and Debt Service Fund.

GAAP: Generally Accepted Accounting Principles: The Uniform standards and guidelines used for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statements of position. The American Institute of CPA's issues the audit and accounting guides and statements of position.

GASB: Governmental Accounting Standards Board: Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund: Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. All Barefoot Bay Recreation District services are accounted for within the General Fund.

GFOA: Government Finance Officers Association. GFOA is the professional association of state/provincial and local finance officers in the United States and Canada; and has served the public finance profession since 1906.

Goal: A broad statement of intended accomplishments or a description of a general condition deemed desirable.

Governmental Fund: A generic classification used by the Governmental Accounting Standards Board to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds and debt service funds are the types of funds referred to as governmental funds.

Grant: A contribution by the Federal, County, or State government to subsidize specific projects, either partially or entirely

H.R. Consultant: An individual retained by Barefoot Bay Recreation District for consultation and services based on her/his expertise in the field of human resources.

Infrastructure: The basic installations and facilities on which the continuance of Barefoot Bay Recreation District depends, such as sidewalks, parking lots, wiring, in-ground piping, etc.

Interest Earnings: Revenue earned on invested and idle funds. The District pools its cash and invests it in accordance with its adopted investment policy.

Interfund Transfer: Transfer of resources from one fund to another fund in the same governmental entity. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Land Water Conservation Fund (LWCF): A federal competitive program, administered by the Florida Department of Environmental Protection, which provides grants for acquisition or development of land for public outdoor recreation use.

Line Item Budget: A budget that lists each expenditure category separately, such as salaries, office supplies, uniforms, etc., along with the dollar amount budgeted for each specific category.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Mail Chimp: A web-based bulk e-mail service used by BBRD to notify residents of items of specific concern.

Minimum Fund Balance: Typically, a percentage of the total operating budget (excluding the total capital project budget) which is designated by the legislative body as the minimum level of reserves the entity will maintain in case of emergencies.

Modified Accrual Basis of Accounting: Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or within 60 days of the end of the current fiscal period for the District. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Neighborhood Revitalization Program (NPR): A line item project within the R&M/Capital Department to acquire distressed properties, remove structures if necessary, and sell the vacant land so new homes can be constructed thereby increasing the property values and quality of the neighborhood. The NPR was first funded in FY16 and is projected to be funded over the next 5 years.

Non-Recurring Revenues: One-time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

Object of Expenditures: Expenditures are classified based upon the type of goods or services incurred. Such classifications include: Personnel Services, Supplies, Other General & Administrative Expenses, etc.

Objective: Desired output-oriented accomplishments that usually can be measured and achieved within a given time frame.

One-Time Cost: Non-recurring costs budgeted for one year and then removed.

Operating Budget: The portion of the budget that pertains to daily operations which provide basic governmental services. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs: Expenses for such items as expendable supplies, contractual services, and utilities.

Output (Performance Measure): Is the direct products and/or services delivered by a unit of government.

Percent Change: The percentage change between two consecutive fiscal years. If there is no sign at the beginning of the number, this indicates an increase, whereas a minus sign indicates a decrease.

Performance Measurement: A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

Personnel Services (Formally referred to as Personal Services): Expenditures related solely to staffing, i.e., wages, salaries, overtime, taxes, and employee benefits.

Prior Year Encumbrance: Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Recurring Costs: Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance, and anticipated repair or replacement of components or subsystems.

Recurring Revenues: Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum: A vote by the registered voters or property owners. A change to the BBRD Charter requires an affirmative vote of registered voters, while a referendum of the property owners is required to amend the deed of restrictions.

Repair & Maintenance: An expenditure account used by Barefoot Bay Recreation District to account for expenses related to the maintenance of existing infrastructure and/or equipment.

Resolution: A formal decision made by the Barefoot Bay Recreation District that is recorded at the Clerk of Court's Office and can only be reversed by another resolution.

Resources: Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

Restricted Fund Balance: A portion of fund balance that reflects resources that are subject to externally enforceable legal restrictions. Such restrictions typically are imposed by parties altogether outside the government such as creditors (through debt covenants), grantors, contributors, and other governments (through laws and regulations).

Revenues: Monies that the government receives as income.

SBA – State Board of Administration: The agency responsible for investing, managing and safeguarding the assets of the Florida Retirement System Trust Fund as well as the assets of a variety of other funds, including a portion of Barefoot Bay Recreation District's General Fund balance.

Decision Point: Any new budgeted expenditure above the Base Budget that changes or maintains a specific service level (excluding minor cost adjustments).

Source: Monies received by an organization that is not revenue, such as grants.

Special District Services (SDS): A private management company specializing in the administration and support of special districts within the state of Florida. SDS currently is contracted by Barefoot Bay Recreation District for the provision of a full-time community manager and related support.

Sub-Department: A unit of organization that is comprised of a specific operation within a functional area. BBRD departments may contain one or more sub-departments.

TIPS: The Preferred Training Incentive Program is a reimbursement program with matching training/safety incentives that can be applied for by any current member of Preferred Government Insurance Trust (PGIT). BBRD is a current PGIT member for multiple lines of insurance and is eligible to apply for a matching incentive of up to \$5,000 per coverage year. Recipients are notified on a quarterly basis of award of reimbursement based on submitted applications.

Transfers In/Out: Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transmittal Letter: The opening section of the budget that provides the Board of Trustees and residents with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Unassigned Fund Balance: The general fund, as the principal operating fund of the government, often will have net resources in excess of what can properly be classified in one of the four fund balance categories. If so, that surplus is presented as unassigned fund balance. If resources were not at least assigned, they could not properly be reported in a fund other than the general fund, therefore, only the general fund can report a positive amount of unassigned fund balance. Any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Use: The consumption of budgeted funds that is not an expenditure.

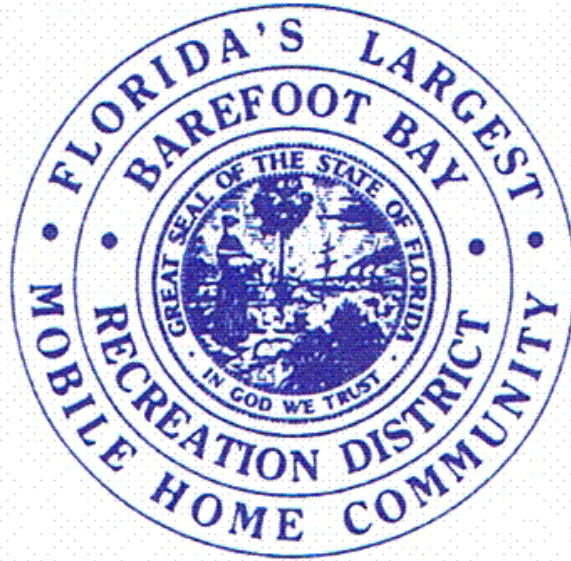
User Fees: Charges for specific services rendered only to those using such services, i.e., greens fees, food and beverage service, guest passes, etc.

Violations Committee: A quasi-judicial committee appointed by the BOT to hear DOR enforcement cases and render decisions regarding alleged DOR violations.

Vision: A description of the desired future, providing a basis for formulating strategies and objectives.

Working Capital: Current assets minus current liabilities. Working capital indicates whether the government has enough short term assets to cover its short term debt. It is a measure of both the government's efficiency and its short-term financial health.

Working Draft Proposed Budget: The budget proposed by the Community Manager to the Board of Trustees, as required by the BBRD Policy Manual, which must be provided to Trustees no later than the first of April each year.



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