

# **FY19**

# **Approved Budget**



**Approved by the  
BBRD Board of Trustees  
on 26Jun18**

# **Barefoot Bay Recreation District**

## **Board of Trustees**

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Charles Henley, Finance Manager

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Rich Armington, Resident Relations Manager/Human Resources Coordinator (started 13Apr18)

Kathy Mendes, Food and Beverage Manager

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

Matt Goetz, Property Services Manager

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## BAREFOOT BAY RECREATION DISTRICT

October 1, 2018

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present to you the FY19 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 with a "townhall style" meeting on 30Nov17, development of the FY19-23 Five-year Financial Model and Capital Improvement Plan (5yrFM&CIP, as incorporated herein), the line item budget as requested by the department managers, the FY19 Working Draft Proposed Budget (WDPB) (presented to the Board of Trustees on 28Mar18) and final FY19 Approved Budget as adopted by the BOT on 26Jun18. The FY19-23 5yrFM&CIP was reviewed by the Board of Trustees (BOT) on 30Jan18. The FY19 WDPB was approved by the BOT in multiple workshops and meetings in April and May. Complicating this year's document is the planned financing of multiple Repair and Maintenance (R&M)/Capital projects. On 09Feb18, the BOT directed staff to begin working with Special District Services, Inc. personnel to begin the process of financing said projects. Unknown at this time is the type of financing, bank loan or issuance of tax free bonds, the BOT will select. For simplicity, the FY19 Approved Budget assumes the issuance of tax free bonds which have a higher cost of issuance. If a bank loan is chosen or ultimately this BOT or a future BOT decides not to finance the projects, the work of changing the FY19 Budget will be less complicated if the costliest form of financing is initially planned. Therefore, this document contains information on the General Fund and the new 2018 Bond Projects Fund. A third fund will exist (Debt Service) once the bond revenue is received. However, since it is only used to account for pre-funding of the annual debt-service payment and the payment of the debt service, it will not be added to the "all funds" data and charts/tables to avoid double counting the same monies and distorting the true amount of revenues/sources and expenditures/uses of BBRD. The prior year "General Fund Analysis" section is now titled "Fund Analyses" which will aggregate the General and 2018 Bond Projects Funds and then detail each fund separately.

In early June 2018 (right before adoption of the FY19 Budget), the BOT began discussing downsizing the list of projects within the 2018 Bond Fund. Due to the uncertainty of the final list and then state requirement to adopt the budget by the end of June, the BOT adopted the FY19 Budget as prepared with the understanding that the 2018 Bond Fund could be adjusted when the financing is accomplished. Hence, this document is based on the budget reviewed and adopted by the BOT on June 26, 2018 and not any subsequent discussions of the BOT.

### **Changes from FY18 Approved Budget**

The FY19 Approved Budget is presented as a combination of the General Fund FY19 Approved Budget and the 2018 Bond Projects FY19 Approved Budget. While many years ago BBRD had multiple funds (specific current departments were separate funds), FY19 marks a new era where a separate fund is planned to be added to the general ledger to account for new activity financed through an issuance of tax exempt bonds. Whereas, previous documents solely focused on the General Fund, this document will cover both funds and in appropriate places present data and narrative analyses of the combined "All Funds." Of note, a third fund (Debt Service) will be used to accumulate monies for the annual debt service payment but as in years past this fund will not be shown as it is simply a pass-through holding mechanism to satisfy the

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terms of the bond issuance. Annual payments for the debt service will be made from the Debt Service Fund.

## All Funds

### FY19 All Funds Approved Budget Summary

The FY19 All Funds Budget is approved with \$15,826,132 in expenditures/uses and a surplus of \$413,468 in revenues/sources (i.e. \$16,239,600 in revenues/sources). While some organizations with a budgetary surplus will use an offsetting number as a plug to achieve a “balanced budget,” I believe the exclusion of this plug number within this document provides for easier comprehension of the General Fund budget for the reader.

The FY19 All Funds total revenues/sources are \$10,015,893 or 160.96% higher than the FY18 Original Budget. The FY19 All Funds total expenditures/uses are \$9,602,425 or 154.29% higher than the FY18 Original Budget. When use of fund balance (General Fund) in 2018 is removed, the total revenues/sources are \$10,183,201 163.62% higher than the previous year primarily due to FY19 being the first year of the 2018 Bond Projects Fund. Likewise, total expenditures/uses are \$2,743,185 or 44.64% higher when contingency is removed from both funds (General Fund in FY18 & 19 and 2018 Bond Projects Fund).

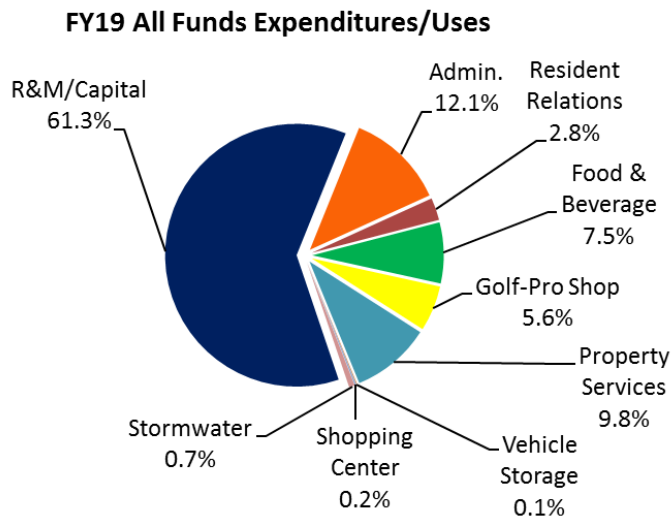
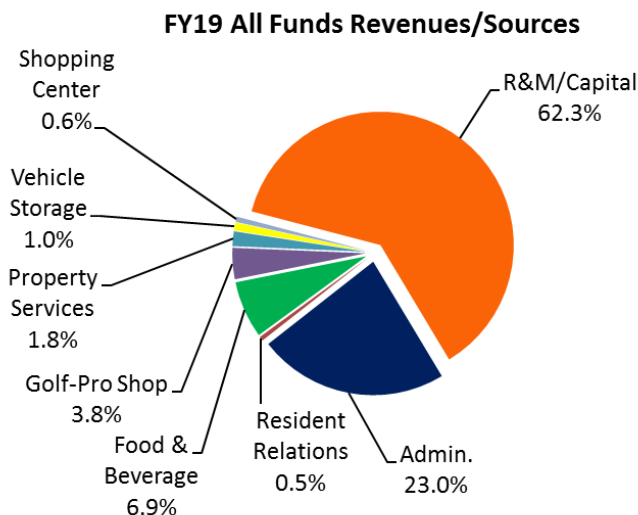
A summary of the All Funds revenues/sources and expenditures/uses is provided below:

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

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



As illustrated in pie charts below, the addition of the 2018 Bond Projects Fund for FY19 skews the distribution of budgeted funds toward the R&M/Capital Department as it is the only department within the 2018 Bond Projects Fund. Further analysis of the General Fund later in this section and elsewhere in this document provides a more accurate picture of the distribution of monies for operating departments.



As detailed in the following pages and in other sections of this document, all personnel costs and daily operating and maintenance costs are confined to the General Fund. Capital outlays are split between both funds with the large future capital projects being mainly budgeted in the 2018 Bond Projects Fund.

#### *All Funds Revenues/Sources*

As illustrated in the above pie chart on the left, the majority of FY19 All Funds Approved Budget total revenues/sources are within the two funds' R&M/Capital departments. Unlike prior years, where the majority of budgeted revenues/sources were recurring monies, the FY19 Approved Budget contains a majority one-time sources as follows:

- \$651,000 Interfund transfer from the 2018 Bond Projects Fund to the General Fund
- \$9,419,752 Bond proceeds within the 2018 Bond Projects Fund

When these one-time sources are removed from the FY19 Approved Budget total revenues and expenditures, along with the FY18 use of fund balance, the increase is only \$112,449 or 1.86% over the FY18 Original Budget, all of which is General Fund monies.

#### *All Funds Expenditures/Uses*

Similar to revenues/sources, the above pie chart on the right illustrates that the R&M/Capital department contain the majority of expenditures/uses approved for FY19. Most of the budgeted R&M/Capital Departments expenditures/uses is a revenue-offset "reserve" budget of \$6,842,634 (to make the initial year of the 2018 Bond Projects Fund balance). Hence, of the \$8,640,052 or 154.29% increase from R&M/Capital Department's FY18 Original Budget, \$1,676,118 is related to new operating and/or capital expenditures/uses. The balance of the increase is from:

- \$651,000 Interfund transfer to the General Fund from the 2018 Bond Projects Fund

- \$250,000 cost of debt issuance in the 2018 Bond Projects Fund

Specific departmental increases or decreases of significance are summarized later in this section.

#### *All Funds Decision Points Summary*

The inclusion of the anticipated bond issuance and first year of related expenditures dramatically alters the traditional perspective of decision points (changes in service level and R&M/Capital projects) by the sheer magnitude of the bond receipts compared to the value of approved General Fund decision points. The chart to the right illustrates this distortion.

	Number	Value
Revenues/Sources		
General Fund*	1	109,442
2018 Bond Projects Fund	1	9,419,752
<b>Total Revenues/Sources</b>	<b>2</b>	<b>9,529,194</b>
Expenditures/Uses		
General Fund	7	1,037,495
2018 Bond Projects Fund**	1	2,577,118
<b>Total Expenditures/Uses</b>	<b>8</b>	<b>3,614,613</b>

\* Indicates one-time transfer from 2018 Bond Projects Fund is removed from the table but is included in pie chart on the previous page and line-item and summary data presented elsewhere in this document.

\*\* Indicates \$6,842,634 in capital contingency (plug to balance the first year budget of the new fund and that represents the balance of the projects to be completed over the next two fiscal years) is removed from the table but is included in pie chart on the previous page and line-item and summary data presented elsewhere in this document.

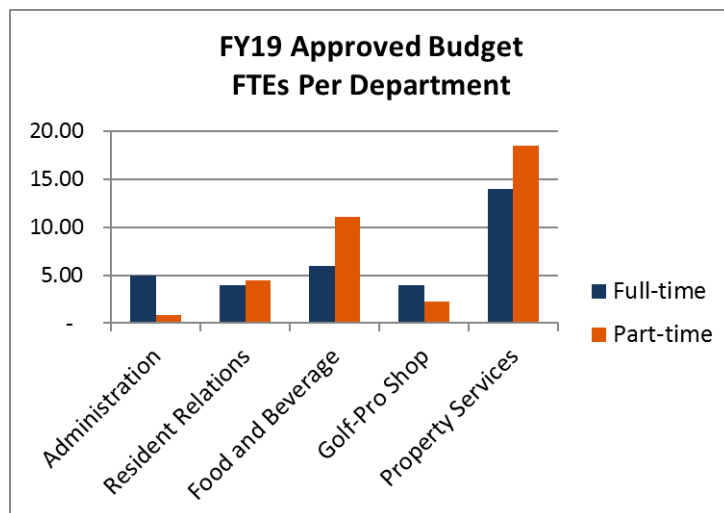
#### *Personnel Summary*

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 FY19 Approved Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY19 will continue the current practice of operating most departments on a majority part-time staffing pattern.

Approved for FY19 are 70.05 FTEs, an increase of 3.01 FTEs from the FY18 Original Budget. This increase is the result of the following actions:

#### *Personnel Changes made in the Base Budget*

- Reduction 0.42 FTE Receptionist Clerk position in Administration: District Clerk due to the function being eliminated mid-FY19 when the New Administration Building is completed and occupied (receptionist duties will shift to the Resident Relations which will be housed in the front of the new building).
- Addition of 0.17 Administrative Assistant in Administration: District Clerk as the result of the elimination of 0.15 FTE one-time seasonal FY18 hours (summer records management work) and the



addition of 0.32 FTE recurring hours to support the District Clerk once the new Administration Building is completed and occupied.

- Reduction of 1.22 FTE in Golf-Pro Shop among various non-exempt positions due to efficiency improvements from the addition of the Associate Golf Professional position in FY18.
- Addition of 0.75 FTE in Food & Beverage due to various adjustments to part-time positions to address labor needs of growing sales.

*Personnel Changes made via Decision Points*

- Addition of 1.00 FTE Building Tech III position in Property Services: Building to address the growing demands placed upon staff by the large number of small R&M/Capital projects approved by the BOT and growing service expectations of residents.
- Addition of 0.85 FTE Groundskeeper positions (seasonal) in Property Services: Grounds to handle peak landscaping maintenance tasks currently handled by higher paid Building Techs.
- Addition of 0.65 FTE Custodian positions in Property Services: Custodial to meet the new regulatory requirements for a “Crowd monitor” staff person at all gatherings of 50 or people. This was added to the budget after the FY19 WDPB was submitted to the BOT (when BBRD received regulatory notice)
- Addition of 0.23 FTE in Food & Beverage to convert a part-time cook position to full-time. This decision point was added by the BOT during the FY19 WDPB review process.

Furthermore, 46.60% of FY19 FTEs are full-time employees demonstrating a fairly even distribution of full-time to part-time staffing hours worked. The FY19 Approved Budget continues the historic practice of allocating approximately 3% of payroll costs (excluding taxes) to employee incentives. Starting in FY17, this amount was split between COLA and merit increases. Starting in FY18, the timing of the employee evaluations and increases was moved to December to coincide with the annual increase in the State of Florida minimum wage increase in January. FY19 will continue this practice.

**General Fund**

The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages. Subsequently, summary information regarding changes in specific departments are provided along with information regarding submitted and recommended decision points. Other sections of this document contain varying degrees of summary and detailed information geared toward the anticipated needs of different readers.

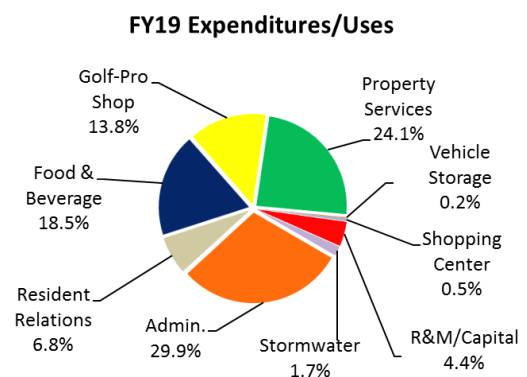
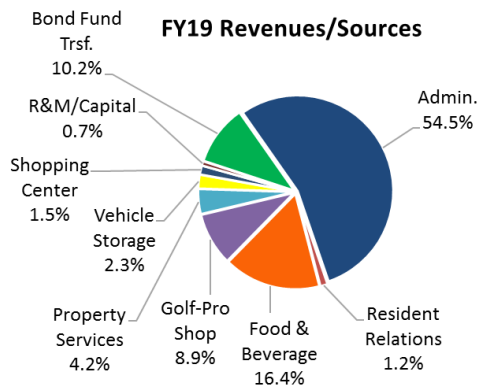
**The FY19 General Fund Approved Budget is based on an assessment rate of \$760.44  
per year per lot.**

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



**The FY19 General Fund Approved Budget is based on an assessment rate of \$760.44**  
**per year per lot.**

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



#### FY19 General Fund Approved Budget Summary

The FY19 General Fund Approved Budget is presented at \$6,406,380 in total expenditures/uses and with a surplus of \$413,468 in total revenues/sources. Although most years a balanced budget is presented by having total revenues/sources match total expenditures/uses or by using fund balance when total expenditures/uses exceed total revenues/sources, the FY19 Approved Budget meets the requirement of a balanced budget by having a surplus. A plug number in reserves is possible to force the two figures to match but little is gained from such an exercise while the casual reader may be mis-lead into thinking total expenditures/uses are actual monies planned to be spent versus containing a reserve number.

The FY19 General Fund Approved Budget total revenues/sources is \$6,819,848. This amount is \$596,141 or 9.58% higher than the FY18 Original Budget. When the one-time interfund transfer of \$651,000 from the 2018 Bond Projects Fund is removed from FY19 and the use of fund balance removed from FY18, FY19 Approved Budget total revenues/sources are \$112,449 or 1.81% higher than the FY18 Original Budget. Specific details of the changes in revenues/sources start on pages A-10 of this section.

The FY19 General Fund Approved Budget total expenditures/uses of \$6,406,380 is \$82,673 or 2.94% higher than the FY18 Original Budget. While the overall change from the prior budget seems marginal, changes related to the planned issuances of bonds in FY19 and the resulting debt service requirements are significant and detailed later in this section starting on page A-11. Approved expenditures/uses in the form of decision points are summarized starting on page A-12 and detailed starting on pages D-58.

The FY19 General Fund 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. The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages.

#### *Basis of Development of the FY19 Budget*

Specifically, the FY19 General Fund Approved Budget is built upon the following parameters:

##### Revenues/sources

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

#### Expenditures/uses

- 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
- 0% increase in workers compensation insurance premiums (assumes a negligible decrease due to experience)
- 0% increase in liability insurance premiums (year 2 of a 2-year rate agreement)
- \$700,000 transfer to the Debt Service Fund (pre-funding of the first payment on debt service as the result of planned issuance of tax-exempt bonds in FY19)
- \$130,095 in 7 approved operating decision points (summarized on page A-12 and detailed starting on page D-58)
- \$207,400 in R&M/capital projects
- \$75,000 in capital contingency
- \$20,618 in operating contingency
- A one-time surplus of \$413,468 in total revenues/sources exceeding total expenditures/uses. The reader is cautioned not to view this as free money to be easily spent on new projects, services or acquisitions as the monies are programmed into future years expenditures. A significant reduction in this surplus will likely require increasing revenues/sources or deferring R&M/capital projects planned for future years.

Charts on the following pages illustrate the relative stability of BBRD's General Fund finances except for the following:

#### Revenues/sources)

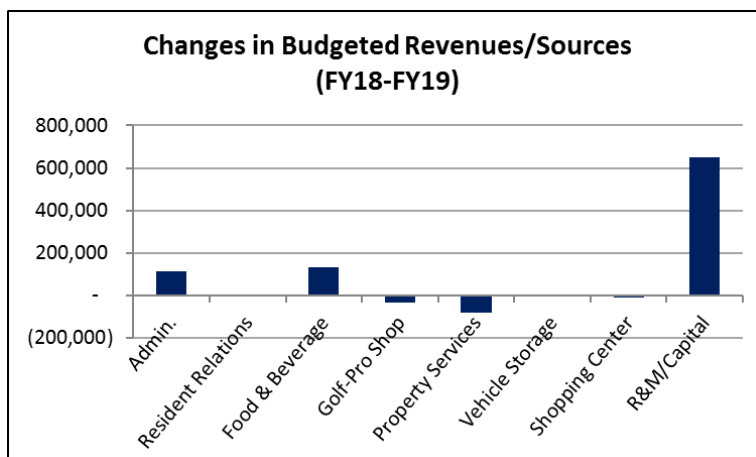
- Administration (assessment increase)
- Food & Beverage (continued strong sales and the addition of the Barefoot by the Lake Festival)
- Golf-Pro Shop (continued declining membership)
- Property Services (slight decline in genuine home sales and a mis-calculation of the potential receipts from the one-time social membership fee rate increase in FY18)
- R&M/Capital (one-time receipt of inter-fund transfer from 2018 Bond Projects Fund for partial reimbursement of FY18 General Fund New Administration Building project costs)

#### Expenditures/uses

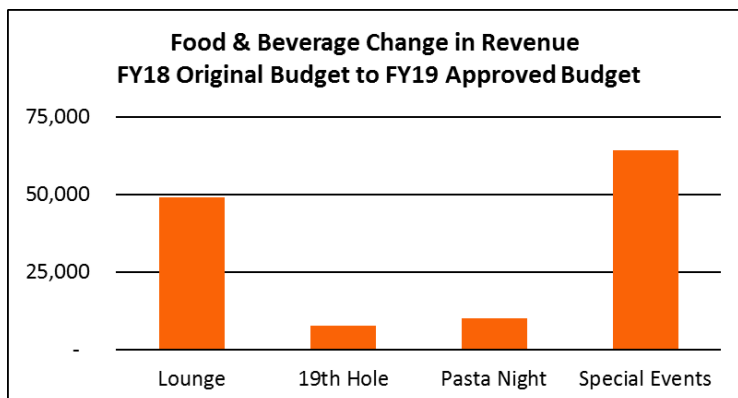
- Administration (new debt service transfer for the planned bond issuance, decision point for web-based agenda system and 6 months budget for a Management Analyst position via the SDS contract)
- Food & Beverage (conversion of a part-time cook position to full-time, FY18 mid-year employee increases, continued growth in sales and the addition of the Barefoot by the Lake Festival)
- Property Services (FY18 mid-year employee increases and various decision points)
- Stormwater (multiple minor sized canal bank restoration projects)
- R&M/Capital (shift of large projects from the General Fund to the 2018 Bond Projects Fund)

### General Fund Revenues/Sources

The largest dollar increase in revenues/sources is projected for the R&M/Capital Department due to the planned interfund transfer of \$651,000 from the 2018 Bond Projects Fund in F19 to partially reimburse the General Fund for F18 costs of the New Administration Building project. When the use of fund balance is removed from FY18, the R&M/Capital Department total receipts are 1,302.00% or \$651,000 higher than the previous year. Of note, both FY18 and FY19 have \$50,000 in grant receipts budgeted, although the FY18 monies are not anticipated to be received until FY19.



The Food and Beverage Department is projected to have the second highest increase in revenues/sources primarily as a result of a 2.50% increase in prices, increased sales and the annual Barefoot by the Lake Festival begun in FY18. This 13.14% departmental increase is projected to generate an additional \$130,793 in revenue. This continues the trend of strong growth in Food & Beverage as FY17 ended with \$392,153 or 62.4% more receipts than FY10 receipts. When individual sub-departmental changes in revenue are examined (see chart to the right), the continued growth in the Lounge is only second to the growth in Special Events primarily due to the festival being budgeted for FY19 and not contemplated during the development of the FY18 Budget. Said growth in the Lounge is attributed to specialty food and music nights as allowed by the BOT approved Revised Food & Beverage Principles of Operations (updated in 2016). Likewise, the operational subsidy required to operate the 19<sup>th</sup> Hole year-round is a result of the BOT's 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 \$1.87 a month increase in the assessment while offset by minor decreases in other revenue streams. The departmental increase of \$114,330 represents a 3.15% increase over the FY18 Original Budget.

The Golf-Pro Shop Department is projected to continue the downward trend in total revenues/sources due to declining membership numbers. This trend is anticipated to continue through FY22 and possibly stabilize in FY23. The reader should not be surprised by declining revenues/sources in this department in future years as only 1.28% of new homeowners (as determined over a 12-month period in 2017) obtained golf memberships as compared to the approximately 4% 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.

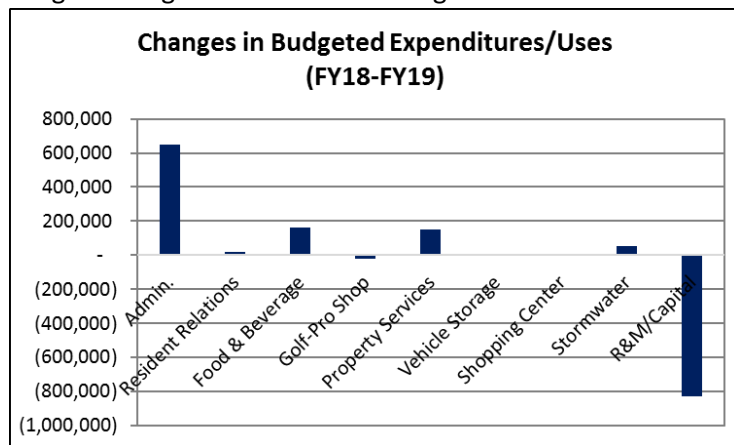


The Property Services Department is projected to have the largest decrease in revenue. The FY19 Approved Budget of \$290,000 is projected to have \$82,400 or 22.13% less receipts than the previous budget year due to the FY18 Budget being prepared based on a calculation error in the recreation fees line-item. Specifically, when the BOT was discussing increasing the one-time social membership fee from \$495 to \$750 plus tax, I failed to remember the renters' social membership fees that is a minority portion of the line-item's receipts. Hence, the FY18 Budget was over-projected. Compounding this problem is the apparent slight decline in the number of genuine home sales in FY18 as compared to the same period (first 5 months) last year when this document is originally developed. To better account for these issues, separate revenue line items will be used for the two revenue streams starting in FY19.

#### *General Fund Expenditures/Uses*

The largest dollar increase in expenditures/uses is approved for the Administration Department with \$646,395 or 50.98% increase over the FY18 Original Budget due to the following factors:

- First year of an inter-fund transfer to the Debt Service Fund (\$700,000) for the planned bond issuance. Although the first actual debt service payment will probably not be required until FY20, pre-funding of the annual payment is a common requirement in such financial deals.
- Decision point for a web-based agenda process and archival system (\$17,055)
- Funding for 6 months of the Management Analyst position (to be added to the SDS contract) previously approved as part of the FY17 Budget (there is no place for the person until the New Administration Building is constructed and occupied).
- Decrease of \$35,548 Finance personnel costs primarily due to a decrease in the number of employees electing employee medical coverage.



The second largest increase is approved for the Food & Beverage Department with \$160,616 or 15.70% increase over the FY18 Original Budget. The primary factors for the increase are the conversion of a part-time cook position to full-time, strong growth in sales in Special Events due to growth in catering, BBRD events and that the Barefoot by the Lake Festival was not a part of the FY18 Original Budget. The FY19 Approved Budget for Special Events is based on an expanded Festival (one and a half days versus the inaugural one-day event in FY18). And as in years past, continued growth in sales in the Lounge is primarily a result of specialty food nights sales and the associated cost of personnel, supplies and live music.

The third largest increase is approved for Property Services Department with \$151,110 or 10.83% increase over the FY18 Original Budget. The primary factors include FY18 mid-year employee increases and five recommended decision points. The reader is encouraged to remember that Property Services has 46.41% of all current personnel so the annual mid-year pay adjustments has a disproportional impact on the annual increase in expenditures/uses when compared to other departments.

The R&M/Capital Department has the largest decrease in total budget approved for FY19 at \$826,700 or 74.61% from the FY18 Original Budget due to the planned issuance of tax exempt bonds and the shifting of major projects from this department within the General Fund to the 2018 Bond Projects Fund.

#### *General Fund Decision Points Detail*

One of the many ways the 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 that were developed and submitted for consideration by the BOT. Two revenues/sources and eight expenditures/uses decision points were requested by department managers. Of these, I recommended both revenue/sources and seven expenditures/uses decision points as part of the FY19 WDPB.

During the budget review workshops, the following decision points were added:

#### Revenues/Sources

- Increase in Assessment by \$0.63 per Month (by Trustee Diana)

#### Expenditures/Uses

- Pool #3 Heater Upgrade (by Trustee Diana)
- Fireworks Display (by Trustee Diana)
- 0.65 FTE Custodians for Crowd Monitoring (by staff)
- Geo-thermo Heaters for Pools (by Trustee Cavaliere)
- Training for ARCC Members (by Trustee Cavaliere)

Two of three revenues/sources decision points were approved by the BOT and are included in the FY19 General Fund Approved Budget, thereby, increasing projected receipts by \$760,422.

Seven of the ten expenditures/uses decision points were approved by the BOT and are included in the FY19 General Fund Approved Budget, thereby, increasing projected expenditures/uses by \$1,045,995 over the Base Budget. All decision points are summarized as follows:

#### Revenues/Sources Decision Points Included in the FY19 Budget

- \$167,308 Increase in the monthly assessment by \$1.87  
For the majority of past 20 years of BBRD's existence, BOTs have tried to hold the assessment rate steady as long as possible and when absolutely required then raise the rate. In my opinion, this practice lead to the mis-guided annual debate of "whether the assessment rate should be increased?" The reason I believe this is a mis-guided debate is the fact that BBRD's assessment is a non-ad valorem assessment which does not rise or fall based on the value of property like the commonly recognized property tax used to fund cities, counties and schools in Florida. With the receipts from the assessment representing 59.45% of the FY18 General Fund's total revenues/sources, it is not financially feasible in the long-run to hold said revenue stream constant while almost all of BBRD's expenditures/uses increase due to inflationary pressures.

Approved for FY19 and planned for future years is an annual 1.50% increase in the assessment that will allow BBRD to maintain an equitable purchasing power for the personnel, goods and services needed to provide services to residents and guests. When needed, additional increases in the rate can be made for specific purposes. This separation of rate increases based on inflationary pressures and other needs will help communicate to residents, property owners and other stakeholders the

rationale behind the increases. Specifically, approved for FY19 are three individual increases that comprise the total \$1.87 a month increase.

- \$0.95 or 1.50% increase due to inflationary pressures
- \$0.72 a month increase to offset \$41,874 in declining Golf Membership revenues
- \$0.20 a month to offset \$11,915 in lost Shopping Center revenues from the use of one unit by the BFBHOA

An approximation of these three components was presented to the BOT and community at the FY19-23 5yrFM&CIP workshop in January without major opposition. As proposed, the FY19 Approved Budget (which contains the FY19-23 5yrFM&CIP) maintains estimated ending fund balance percentages range from 29.41% in FY19 estimated year-end to 22.63% in FY23. Although these percentages are well above the BBRD minimum policy of 20%, the out years do not contain many R&M/capital projects and therefore the surplus fund balance permits future BOTs the ability to address needs of BBRD that are as of now unknown and/or unanticipated.

- \$651,000 One-time (inter-fund) transfer from the 2018 Bond Projects Fund  
Federal law allows a government entity to reimburse itself for the cost of eligible work performed within a certain period of time from the issuance of tax exempt bonds under certain circumstance. Within the list of projects and planned expenses of the 2018 Bond Projects Fund is \$651,000 which represents approximately 66% of the FY18 costs of the New Administration Building project. If the issuance of the bonds is greatly delayed or canceled the receipt of this money will not be made and the BOT may need to re-examine the FY19 Budget to either cancel or defer specific projects or increase revenues through a one-time special assessment.

#### Revenues/Sources Decision Points Not Included in the FY19 Budget

- \$36,885 Increase in the monthly assessment by \$0.63  
Trustee Diana proposed rounding up the assessment to \$64.00 per month. The majority of the BOT did not support this proposal.

#### Expenditures/Uses Decision Points Included in the FY19 Budget

- \$17,055 Web-based BOT Agenda System  
Up until approximately four years ago, BOT agendas (memos and supporting information) were not made available to the public. Historically, agenda memos contained very little information and residents had to file a public records request to obtain copies. To increase transparency, I started posting the entire agenda packages on BBRD's website in early 2014 and eventually the BOT authorized the procurement of a ceiling mounted projector to permit the display of agenda memos and other information during meetings and workshops.

The current process of creating memos and supporting materials, converting them to Adobe Acrobat format and then assembling them into one large file is very time consuming and antiquated. Staff researched various options in 2017 and has determined that BoardDocs Pro best meets the needs of BBRD as it is an easily customizable, cloud-based agenda and document management service. In addition to dramatic improvements in the agenda management processes and effectiveness, organizations using this service consistently report substantial annual cost savings, time-of-staff savings of up to 75% and increased transparency for residents.

Additionally, the District Clerk will be able to record the action details during BOT meetings. BoardDocs Pro also supports multiple motions per agenda item, multiple votes per item and consent

agenda items. Using the consent feature, the BOT can vote on several agenda items at once. Many other features are available for the ease of staff and residents in assembling and accessing the agenda, minutes and other documents. A savings of approximately \$3,945 will affect the recurring cost by eliminating the agenda and minutes search software, ClerkBase, currently in use.

- **\$17,505     Cook F/T Conversion (0.23 FTE)**

The addition of 1.0 FTE Cook and deletion in 0.77 FTE of part-time positions (0.65 FTE Cook and 0.16 FTE Catering Coordinator) will result in a net increase of 0.23 FTE and would add tremendous value to the services the department provides to the community through a team of strong, well trained culinary staff delivering consistent service and high quality of product. Due to the seasonal nature of BBRD's Food & Beverage business, it is increasingly difficult to retain quality part-time cooks throughout the slow summer months. Staff believes it is vital to secure a stable and cohesive team to not only continue the success of the department but to be prepared to grow our sales and services given the plan to build efficiently equipped facilities. This can happen by recruiting and retaining qualified culinary staff. Staff believes that the conversion of a part time cook to full time will provide better consistency of product and service, increase sales and meet the current and long-term goals of the District.

The Department has 16.82 FTEs in the FY19 Base Budget, of which 5 are full-time employees (one Food & Beverage Manager, One Kitchen Supervisor, one Cook, one Bar Supervisor and one Bartender). This decision point would add a 6th full-time position. I did not support the additional cost to carry a 6th full-time position in in the department when preparing the FY19 WDPB. During the budget workshops, the BOT was sympathetic to the department manager's desire to retain a better-quality culinary staff, with the planned closure of the Lounge in FY19 (for a few months) and Buildings D&E/19th Hole/Pro Shop in FY20 & 21 (for 9-12 months) and the Building A Kitchen in FY20 (for a few months) and added this to the FY19 Budget (Decisions made by the BOT after the adoption of the FY19 Approved Budget indicates the probability of the aforementioned closures occurring questionable at the date of this document).

- **\$19,119     Seasonal Groundskeeper Positions (0.85 FTE)**

The Property Services: Grounds Sub-department is responsible for all common area turf and planter maintenance (excluding the golf Course) plus DOR violation lot mows. The growing number of small projects coupled with the typical summer heavy rains are increasingly creating a backlog of work during the summer months. Not only were residents unhappy with the appearance of the common areas last year but the timeliness of project completions suffered. This request will add two seasonal (5 months) 40-hours a week positions to raise the service level towards the expectations of the residents.

- **\$45,316     Building Tech III Position (1.0 FTE)**

The addition of 1.0 FTE Building Tech III position will increase the speed which the Property Services: Building Sub-department staff can execute projects (one-time and/or maintenance related). The addition of a Building Tech III position will permit more complex projects to be completed quicker in addition to increasing the turnaround speed of work order requests.

- **\$6,800     Property Services Radio System Repeater**

Within the FY18 Budget, Property Services has funding for handheld radios to improve communications between staff. However, with the layout of BBRD, even the best of radios has limited range. To obtain optimal radio contact, a repeater system is needed which can connect to the large



antenna at the Property Service Building (at Falcon Drive). The addition of a repeater system will make the radios capable of reaching all of BBRD, including the beach.

- \$12,000 Pool #3 Heater Upgrade  
The BOT added this decision point during the budget review process. The upgrade of Pool #3's heater from a 400,000 btu. unit to a 1,000,000 btu. unit will provide a similar level of service as Pools #1 & #2 which were upgraded in FY18.
- \$10,300 Fireworks Display  
The BOT added the cost of an annual July fireworks display during the budget review process. This will continue the summertime tradition started in 2018.
- \$14,000 Custodians for Crowd Monitoring (0.65 FTE)  
Staff requested this decision point be added during the budget workshops based on new regulatory requirements from the Fire Marshall's office that was not known during the preparation of the FY19 WDPB.
- \$700,000 Transfer to Debt Service Fund  
This decision point will fund the required first year of an inter-fund transfer to the Debt Service Fund for the planned bond issuance. Although the first actual debt service payment will probably not be required until FY20, pre-funding of the annual payment is a common requirement in such financial deals. If the BOT ultimately decides not to issue bonds, this transfer will not occur and the budget item will be deleted (largely off-set by the Transfer from the 2018 Bond Projects Fund).
- \$195,400 R&M/Capital Projects (as originally presented to the BOT as part of the FY19-23 5yrFM&CIP)  
At the 30Jan18 FY19-23 5yrFM&CIP workshop, the BOT reviewed the list of 12 projects planned for FY19 within the General Fund. No changes were made to the list. Please see page F-10 of the 5yrFM&CIP section of this document for a listing of the FY19 General Fund Approved Budget projects and page F-13 (fold out page) for the actual FY19-23 General Fund 5yrFM&CIP.

#### General Fund Decision Point Not Included in the FY19 Budget

- \$8,500 West RV Lot CCTV System Repairs/Replacement  
Staff proposed within the FY19 WDPB the replacement of the current CCTV system in West RV. The current closed-circuit television (CCTV) system was installed in 2012. The cameras and wire need replacing to improve the clarity of the recordings. Currently, the recordings do not provide clear footage, due to degradation of the cameras and the wiring. The estimated cost is to replace the cameras, cables, conduit, labor, wire and installation. During the budget workshops, the BOT removed this item from the budget.
- Cost Unknown Geo-Thermo Heaters for Pools  
During the budget workshops, Trustee Cavaliere requested this item be added to the Decision Point list for consideration. Due to time constraints, feasibility and costs were not able to be determined in time for inclusion in the FY19 Approved Budget. Staff will research this issue and include it in the FY20-24 5yrFM&CIP to be submitted to the BOT in January 2019 for consideration.

- **Cost Unknown**      Training for ARCC members  
During the budget workshops, Trustee Cavaliere requested this item be added to the Decision Point list for consideration. Due to time constraints, feasibility and costs were not able to be determined in time for inclusion in the FY19 Approved Budget. Staff will research this issue and include it in the FY20-24 5yrFM&CIP to be submitted to the BOT in January 2019 for consideration.

Decision points are detailed in the decision point portion of the “Budgetary Detail” section of this document starting on page D-58. R&M/Capital projects are listed individually in the 5yrFM&CIP Section of this document starting on page F-10.

### **2018 Bond Projects Fund**

A separate fund is recommended when a public-sector entity finances significant amounts of money for capital projects to ensure said funds are expensed per the terms of the financing. The BOT is currently considering issuing tax-exempt bonds that would require a minimum of 85% of the projects’ cost to be spent within 36 months of the date of the receipt of said funds. Hence, the 2018 Bond Projects Fund FY19-23 5yrFM&CIP section was developed with the plan of receiving said funds in early FY19 and fully expending all monies by the end of FY21. Once all monies are spent, the fund would be closed.

#### **The FY19 2018 Bond Projects Fund Approved Budget**

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

#### **FY19 2018 Bond Projects Fund Approved Budget Summary**

Due to FY19 being the first year of the fund and the purpose of said fund being limited to construction of specific capital projects, the typical analysis of revenues/sources, expenditures/use and fund balance is not possible. Instead, a summary of each revenue/source and project approved for FY19 is provided below.

#### ***2018 Bond Projects Fund Revenues/Sources***

- **\$9,419,752** Bond Receipts  
Projected for FY19 is the issuance of tax-exempt bonds to fund specific projects. At the time of the drafting of this document the estimated gross bond receipts were \$9,419,752.00. A variety of issues could alter this amount up or down as the final interest rate and issuance costs are not finalized. No other significant source of revenue is anticipated for the fund in FY19.

### *2018 Bond Projects Fund Expenditures/Uses*

- **\$250,000** Issuance Costs

Industry standard indicate approximately \$250,000 in pre-issuance cost can be expected. These costs are rolled into the final bond issuance and then distributed to the respective parties (i.e. netted out of the monies received by BBRD). For clarity and due to accounting standards, these costs are shown as a separate expense and the gross bond receipts are also shown versus just the net receipts. If the BOT ultimately decides to secure a 15-year bank loan instead of the planned 30-year bond, these costs would be greatly reduced.

- **\$651,000** Reimbursement to the General Fund

Eligible expenses are reimbursable prior to the issuance of the bonds. Due to the uncertain timing of the receipts, staff conservatively estimates 66% of FY18 General Fund New Administration Building project can be planned for reimbursement to the General Fund. Said expense is shown as a transfer to the General Fund in FY19.

### *2018 Bond Projects Fund Decision Points Summary*

Since all projects within the fund are new to FY19, the use of a separate decision point summary table (as used for the General Fund in the “Budgetary Detail” section) is omitted to avoid redundancies. The value listed next to the title of the projects is the total project budget versus the FY19 Approved Budget. A breakout of the multi-year budgets can be found in the 5yrFM&CIP Section of this document.

### *Expenditures/Uses Included in the FY19 2018 Bond Projects Fund Budget*

- **\$284,748** New Administration Building (final 10% of building construction, data/phone system, furniture, access road, parking, generator, removal of old building, etc.)

This is the continuation of the project begun in 2015 within the General Fund. To the right is the current estimated cost projections for the project. Once the new building is completed, the access road, parking and drainage facility will be installed by a third-party. Simultaneously, the telephone/data and security systems will be installed by a separate vendor.

I estimate staff will be able to occupy the new building sometime between November and December 2018. Once the new building is occupied, the old building will be removed, and final site restoration work will be completed.

	<b>Budget</b>
Design and Permitting	88,970
New Building (plus access road and short-term parking)	925,756
Construction inspections services	24,200
Allowance for change orders (3%)	(6,000)
Telephone/data system	33,000
Internal security system	4,000
Furniture (not all existing being replaced)	21,000
Old building removal	4,000
Site restoration and landscaping	3,800
Emergency backup generator	75,000
<b>Total</b>	<b>1,173,726</b>

- **\$250,000** New D-E/19th Hole/Pro Shop Complex

This \$5,000,000 project is comprised of the removal of the existing structure and the construction of a larger building with the 19<sup>th</sup> Hole, meeting rooms D&E and the Pro Shop under one roof as compared to the current three separate buildings. The conceptual design phase was funded in the General Fund as separate projects (FY16 and FY18). FY19 Approved Budget contains funding for the specific site plan design and construction drawings. Funding is planned in FY20 and FY21 for the demolition and construction phases (After adoption of the FY19 Budget, the BOT decided to delete this project from consideration in lieu of a much smaller D/E renovation project and construction of a new building

behind the Shopping Center. Said changes are not listed within this document since they occurred after the adoption of the budget.).

- \$159,500 Upgrade Electrical Infrastructure in Building A  
This previously General Fund project will complete the replacement of obsolete electrical equipment and upgrade the building to meet current and future needs. This project is planned to be conducted simultaneously as the HVAC Replacement/Upgrade project listed below and will meet the needs of the Building A Kitchen Expansion project.
- \$110,000 Building A HVAC Replace/Upgrade  
Based on an analysis of the HVAC system, this project will replace the aging units and provide other upgrades that will improve the energy efficiency of the building and extend the expected useful economic life of each HVAC unit. This project is planned to be conducted simultaneously as the Upgrade Electrical Infrastructure project listed above and will meet the needs of the Building A Kitchen Expansion project.
- \$350,000 Lounge Enlargement  
This new project would increase the square footage of the Lounge by 50%. Current General Fund projects that are impacted by the changing foot print of the building will be delayed until this project is completed (late FY19) (After the adoption of the FY19 Approved Budget, the BOT voted to explore the alternate options of a 100% expansion versus a scrap and rebuild. No decision on the course of action was made at the date of this document.).
- \$80,000 Replace Electrical Infrastructure in Shopping Center  
The BOT moved this current FY18 General Fund project into the 2018 Bond Projects Fund. This project will update aged electrical panels and permit the installation of additional parking lot lights (separate General Fund project scheduled for completion in FY19).
- \$93,870 Beach Projects, Ph. 3 (Restrooms)  
The BOT moved this current FY18 General Fund project into the 2018 Bond Projects Fund. This project would replace the current port-a-potties and would require the installation of a septic tank, drain field and new building.
- \$87,000 (Golf Course) Lake Bank Restoration, Ph. 6 (left of 11 tee box, right of 16 green)  
The BOT moved this planned General Fund project into the 2018 Bond Projects Fund. All lake bank restoration projects are planned to be bid and executed via one contract.
- \$87,000 (Golf Course) Lake Bank Restoration, Ph. 7 (between holes 10 & 12)  
The BOT moved this planned General Fund project into the 2018 Bond Projects Fund. All lake bank restoration projects are planned to be bid and executed via one contract.
- \$87,000 (Golf Course) Lake Bank Restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)  
The BOT moved this planned General Fund project into the 2018 Bond Projects Fund. All lake bank restoration projects are planned to be bid and executed via one contract.

- \$87,000 (Golf Course) Lake Bank Restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)  
The BOT moved this planned General Fund project into the 2018 Bond Projects Fund. All lake bank restoration projects are planned to be bid and executed via one contract.

#### Expenditures/Uses Not Included in the FY19 2018 Bond Projects Fund Budget

- \$258,611 Additional Storage at Falcon Drive  
This new project would seek to purchase one acre of the adjacent 8.26 acres and then construct an 1,800-square foot pre-engineered metal storage building. The purchase of the land would require approval of the voters due to BBRD's Charter (originally planned for the November 2019 ballot). However, during the budget workshops, the BOT removed this project from the 2018 Bond Projects Fund and did not add it back into the General Fund.

### **Accomplishments and Initiatives**

#### FY18 Accomplishments

BBRD has a proud and rich heritage of providing quality recreation amenities for residents and guests while operating in a fiscally responsible manner. Due to the BOT making the New Administration Building project the top priority last year (after the FY18-22 5yrFM&CIP was adopted with the majority of the New Administration Building project being budgeted in FY19) and the on-going effort to issue approximately \$9.4 Million in bonds for specific projects, many FY18 budgeted projects and/or carry-forward projects from FY17 cannot be executed due to the need to ensure the General Fund balance does not go below the BOT adopted minimum fund balance policy of 20%. This uncertainty surrounding the issuance of the bonds and the possible appeal of the validation process by residents opposed to the financing required a cautious approach to project execution through the balance of FY18. 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 anticipated to be achieved/completed by 30Sep18:

- Repaired damages to amenities and buildings sustained from Hurricane Irma (impacted BBRD on 11Sep17)
  - Softball field fence
  - Building D/E fascia
  - Golf cart barn roof
  - Golf course Irrigation pedestals
- Completion of Community Center grant program
  - Bocce ball courts (4) replacements
  - Procurement of benches and covers for bocce ball and shuffle board courts
- Procurement of additional Christmas street and building lights and another shed to safely house them during the off-season
- BBRD's first budget kick-off townhall meeting
- Third straight "clean" financial audit
- Conversion of off-site monthly rental storage unit for records retention to on-site facility and comprehensive sorting and re-filing of long-term records.
- Transition to a new general liability and workers compensation insurance company thereby reducing costs and expanding coverage lines
- Institution of a new employee recognition program (i.e. rewards for ideas resulting in cost savings or safety improvement plus the ability to recognize work above and beyond the call of duty)

- Comprehensive revision of the policy manual and employee handbook (scheduled for summer of 2018)
- Inaugural Barefoot by the Lake Festival
- Installation of sun shades (i.e. “sails”) south of the Lounge
- Additional acquisitions of distressed properties and the removal of said homes under the Neighborhood revitalization program (planned for the summer of 2018)
- Replacement of Custodial mid-size truck
- Replacement of dump truck
- Replacement of Building D/E chairs
- Upgrade of Building D/E video recording system to meet the public access channel’s new high-def requirements
- Replacement of golf carts used by Property Services staff with heavy duty utility carts
- Replacement of Pool#1 heater with a larger (2.5 times) unit to address the seasonal breakdowns resulting from having a water temperature goal of 86 degrees Fahrenheit
- Restriping of parking lots
- Completion of Golf Course Grant program (restroom renovations, drainage improvements, and picnic area behind green #18)
- Continued Golf Course bunker repairs, replacement of cart paths and drainage improvements
- Replanting of Golf Course with palm trees (last two hurricanes resulted in the loss of many trees)
- Golf Course turf restoration #13 behind green
- Completion of Golf Course pump house construction (started in FY17)
- Completion of design and construction drawings for expansion of Building A Kitchen
- Completion of design and construction drawings for expansion of 19th Hole Kitchen
- New Administration Building project substantially completed
- Replacement of Building A asphalt shingle roofs with a metal roofs
- Pool #1 Walkway Roof Replacement
- Completion of phase II of replacement D/E Complex Conceptual Design (includes Buildings D&E/19<sup>th</sup> Hole/ Pro shop/Cart Barn)
- Concrete approach at west end of Guinther bypass to address erosion problems
- Conversion of two tennis courts into four Pickleball courts
- Various small scale stormwater projects
- Completion of Cherokee and Tamarind Stormwater projects
- Procurement of a sickle bar attachment to reach further down canal banks with Skid Steer boom arm

#### Ongoing Initiatives of Importance:

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 four 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 (2018 being the fourth consecutive year of being voted “Best Public Golf Course” in the area)



- Enhanced DOR enforcement continues to improve the appearance of the community
- The Community Watch program, working in close cooperation with the Brevard County Sheriff's Office (BCSO) regular scheduled deputies and BBRD's off-duty deputy program personnel continues to increase the perception of security and aid the BCSO in gathering information about suspect properties
- Food & Beverage sales continue to climb with FY18 receipts projected to finish over 73.33% higher than FY10 total receipts
- Stormwater canal maintenance program is now in periodic maintenance mode and able to address minor canal bank erosion problems
- Management continues to increase transparency in operations and improve customer service with new technology. A sampling of past efforts includes:
  - Implementation of *ClerkBase*, a searchable web-based service for BOT meeting and minutes (to be eliminated in favor of a Web-based system which will provide a similar service along with other improvements)
  - 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. Staff is making a concerted effort in FY18 to sign up more residents to the various areas of interest available under this program.
  - Use of a hot line phone number for use before, during and immediately after an emergency or natural disaster. The toll-free number is **1.833.664.BBRD (1.833.664.2273)**. Outside of these times the hotline goes 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.

- 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.
  - Due to the continued heavy workload of Property Services Department, I instructed staff last year to seek a web-based preventative maintenance solution rather than create one in house to speed up the execution of this vital initiative. It was hoped that such a solution could be found by the end of 2017 and incorporated into this document.
  - Due to the uniqueness of BBRD (not having in-ground or aerial utilities to maintain) commercial products reviewed last year are either too small in scope or too large and costly to justify their procurement.
  - The current work order web-based system (FacilityDude) appears to offer the best cost-effective solution to our needs but significant training is required to better use the system to establish a preventative maintenance program. Staff is planning on sending an employee to an out-of-state travel to the vendor's annual training session and will provide that information at a future BOT meeting for BOT approval per Policy Manual requirements.

- Employee Job and Safety Training
  - The importance of a properly trained workforce cannot be overstated. When I arrived at BBRD five 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 experienced a significant decline in premiums in FY18 as a result.
  - Each department 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 continues going 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 implemented in 2016 and is in the process of being updated by the new Kitchen supervisor. 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 (\$129,089) was received in FY18.
    - Florida Recreation Development Assistance Program (FRDAP). The \$50,000 (no match) Community Center Park Phase 1 Project was awarded to BBRD in 2015 and was budgeted in FY17. The first component of the program (shuffle board court resurfacing) was completed in FY17 and the remaining major components (bocce ball court rebuilds and acquisition of benches with covers) were completed early this year. Elements of said project are included within the 5yrFM&CIP section of this document. Reimbursement of the project costs was promptly received by BBRD.
  - On-going Projects
    - Florida Recreation Development Assistance Program (FRDAP). The \$50,000 (no match) Golf Course Project was awarded to BBRD in FY15 and was budgeted in FY17. All elements of said program were anticipated to be completed by the end of FY18. As of the date of this document a few minor procurements are outstanding and anticipated to be completed by the end of calendar year 2018. Reimbursement of the project costs is anticipated in FY19.

#### FY19 Initiatives (non-R&M/Capital Projects)

- Financing of specific capital projects
  - The BOT began in the summer of 2017 discussing the possibility of financing certain capital projects through the issuance of long-term debt. Initially, the BOT developed an expansive list of projects to be considered for financing. Multiple workshops refined this list along with the aid of BBRD’s engineering firm in the development of rough order of magnitude cost estimates. At the end of November 2017, the BOT had refined their list to 26 projects costing an estimated \$8,230,661.

- As required by the BOT adopted FY19 Budget preparation calendar, I submitted a financially feasible 5yrFM&CIP (containing two separate 5yrFM&CIPs for each fund) to the BOT on 11Jan18. Although not intended as any particular commentary on the list developed by the BOT in 2017, I refined the list to maintain R&M projects within the General Fund (shorter useful economic lifespans), listed major capital projects within the 2018 Bond Projects Fund (to be able to properly track monies derived from any debt issuance and to align similar projects in one of the two funds). Hence, the FY19-23 2018 Bond Projects Fund 5yrFM&CIP contains \$9,169,752 in project related costs (plus an estimated \$250,000 in bond issuance costs). The BOT did not make any changes to either 5yrFM&CIP at their review workshop on 30Jan18 (Although the BOT did start making changes to the 2018 Bond Projects Fund list of projects after adoption of the FY19 Approved Budget. As referenced elsewhere, those changes are not incorporated into this document.).
- In 2018, the BOT hired Mr. Clark Bennett as BBRD's official financial advisor and has discussed the issues involved in financing projects with the BOT. Multiple workshops and meetings have been held without a firm consensus of which projects and the budgets of said being developed as of the date of this document.
- The development of the basis of this document was based on the following assumptions:
  - The issuance of bonds will occur in the first quarter of FY19
  - Unless otherwise specifically described, the term "tax-exempt bonds" shall mean either 30-year bonds or a 15-year bank loan
    - A new "capital projects" fund (to be called the "2018 Bond Projects Fund) will be established to account for all transactions associated with the monies received and expended for projects to be financed
  - \$700,000 will be sufficient for the first year's debt service payment
  - The bond issuance will require annual pre-funding of the debt service payment (i.e. transfer of FY20 debt service payment into the Debt Service in FY19 via an inter-fund transfer from the General Fund)
  - The cost of issuing 30-year bonds is used as it is the higher cost of issuance as compared to a bank loan and reducing the cost of the overall bond program will be easier to do than increasing the costs after the FY19 Budget is adopted.
  - If the issuance of the bonds is significantly delayed or canceled, the BOT may need to review the General Fund FY19 Approved Budget since the one-time transfer from the 2018 Bond Projects Fund and the transfer of monies to the Debt Service Fund will largely cancel each other out thereby leaving very little money for R&M/Capital projects already budgeted but currently deferred.
- Transition of Resident Relations staff to New Administration Building
  - Completion of the New Administration Building in early to mid-FY19 will have administrative staff within the Office of District Clerk, Finance Office, Resident Relations Department and Food & Beverage Department working in one building to provide residents and guests "one-stop shopping" for all their needs with BBRD staff. Consolidation of staff from their existing locations will be time intensive and probably require a minimum one-day closure of all offices and the use of overtime for staff to work through a Saturday to make the move in a minimally disruptive manner as possible to residents. The fact that this relocation will probably take place during the winter season only adds to the complexity of the situation.

## Challenges within the FY19 Approved 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 1.50% annual and one-time specific increases in the assessment while acknowledging the need for an annual 2.5% increase in food and beverage prices (due to rising product and employee costs) within the FY19 Approved Budget. However, other challenges, both monetary and non-monetary still face BBRD including:

- Impact of the Patient Protection and Affordable Care Act (PPACA) often referred to as “Obamacare” on personnel costs
  - 36.36% (12 out of 33) of employees eligible to elect employee funded medical insurance did not choose coverage during the FY18 open enrollment period. BBRD costs could rise significantly simply by new employees (through attrition) electing the available coverage. Specifically, if all 12 (including the two new full-time positions approved for FY19) positions turned over in a single year, BBRD would incur an additional \$127,249 in health insurance premiums which equates to an increase in the assessment of \$2.17. Additionally, if any of the 12 were to elect dependent coverage this amount would significantly increase.
  - In 2017, the BOT increased the employer percentage paid toward premiums from 75% to 80% for employee only coverage and from 0% to 25% for dependent coverage. Subsequently, one employee elected one of the options for dependent coverage in FY18. Additionally, the BOT stated their intent to incrementally increase the employer paid percentage of health insurance premiums to 90% for employee only coverage and to 50% for dependent coverage although no specific deadline was set. The FY19 Approved Budget uses a 15% increase in health insurance premiums. Only when renewal quotes are received in late August to early September will the BOT be able to make the final decisions regarding the specifics of coverage.
  - 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 will likely see double digit or high single digit increases in medical insurance costs for the foreseeable future. BBRD can expect to pay higher rates than comparable public-sector entities since we have an older than normal workforce coupled with recent experience of employees having costly medical treatments.
  - 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 employees elect medical coverage, the budget can be used for unanticipated expenses.
  - Uncertainty of the impact of the Obamacare “penalty” for individuals not having medical insurance coverage. Currently, experts are divided whether the removal of the penalty for not having insurance will have a positive, negative or neutral impact on future group rates. 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 & Beverage facilities. No short-term solution, except increased patience and understanding on the part of residents, is possible. The construction of New Administration Building 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 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 were 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.). A brief survey of on-line realtor companies indicated that the overwhelming majority of homes for sale are still within the \$80,000-\$115,000 range as of the date of the document. Homes for sale at the extreme low and high ends outside this range were also present but were considerable fewer in number. 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.
  - As the BOT moves forward with plans to issue tax exempt bonds for various projects the probability of the current D/E Complex (19<sup>th</sup> Hole/D&E/Pro Shop/Cart Barn) being demolished and a new expanded building being constructed grows (Although this statement was correct at the time of the budget review, shortly thereafter, the BOT decided to discontinue plans to scrap and re-build the complex. The following language is retained in the original format as this was the information available to the BOT and the public at the time of the adoption of the FY19 Approved Budget.). In anticipation of the loss of the D/E meeting rooms for 9-12 months, staff has developed a tentative plan for prioritization of remaining meeting space during said construction:
    - Temporary scheduling priorities
      - Food & Beverage would have Building A for two fixed nights a week
      - The BOT would have Building A reserved for four meetings/workshops a month. After the end of each meeting during the construction process, staff would open any unused reservations (within the next few weeks) for other club/organization's use
      - Large clubs/groups that meet currently in either D/E or A would shift to every other month meeting schedule in Building A
      - Small social groups (under 50 regular attendees) would be encouraged to form temporary alliances with other small groups to be able to use Building A
      - Small groups that do not join in temporary alliances for meeting space will be limited to quarterly meetings at a maximum in Building A
      - Very small groups would be able to use the New Administration Building public meeting room (to be scheduled through the calendar coordinator)
      - Clubs/organizations desiring to hold Christmas parties in Building A will be limited to 4-hour durations and will be required to choose from either 1-5pm or 6-10pm slots to maximize the number of clubs/organizations that can hold such events
      - The BOT needs to instruct staff how the BFBHOA is to be treated. Currently, there are mixed signals whether the BFBHOA is just another club/organization or does it warrant

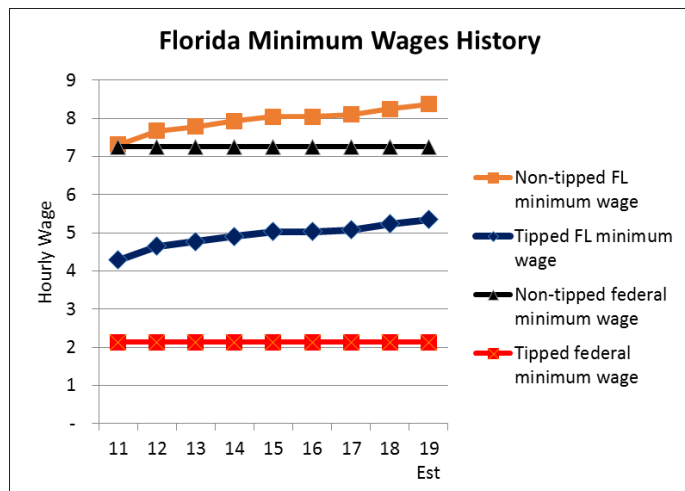
special treatment (i.e. more important than other clubs/organizations but less important than the BOT or BBRD functions).

- If the project is on track to begin in Spring 2020, staff would announce the new temporary rules in January 2019 and require all clubs/groups to submit reservation requests no later than end of March 2019 for the duration of the construction project. Staff would then announce no later than 01May19 the schedule of meeting rooms for FY20 (beginning October 1, 2019). The reader should note that after the adoption of this document, the BOT decided to not pursue this project in favor of a smaller renovation of Building D/E and the construction of a new building behind the shopping center. The original language is retained for the edification of the reader into the planning thoughts of staff regarding the development of the FY19 WDPB and later FY19 Approved Budget.
- 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 fourth straight year (2014-2018).
  - 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 319 (as of early March 2018). Additionally, many residents in 2017 dropped their family membership and only renewed a single membership (as one spouse deciding they no longer could play enough golf to justify the costs). An analysis of a recent 12-month period (in 2017) of new homeowners found only 1.28% of them purchased golf memberships compared with the 4.36% of BBRD residents (in 2017) who have golf memberships. Clearly, a continued decline in memberships can be expected.
- Disagreement among residents over the level of direct cost of the Golf-Pro Shop Department and related R&M/Capital projects funded through golf fees
  - At the request of a trustee, the following rough breakout of cost was developed to illustrate the approximate allocation of current costs regarding the operations of the department. Although some people continue to denigrate the conditions of the course, it is my belief that most golfers are pleased with the direction the department is headed.
  - Specifically, I believe there are five pathways the department can take in the next 10-20 years:
    1. Continued operations as an amenity seeking the highest level of quality grounds and service as is feasible
      - \$232,019 Quality course costs (plus the base level amenity cost of option #2)
        - \$86,741 Department Management (2.0 FTE, full-time, with offset reduction in clerk hours)
        - \$34,451 Additional Pro Shop staff (1.0 FTE, Pro Shop Coordinator in charge of inventory)
        - \$9,260 Additional Player Assistant staff (0.41 FTE)
        - \$30,000 Additional repair and maintenance projects (does not include capital projects in R&M/Capital Department and can vary by year)
        - \$71,568 Additional operating expenses (Pro Shop operations, tournaments, Junior golf Clinic, etc.)
    2. Converting the course to a basic “no frills” course where minimum improvements are made, and decision makers are aware of the slow and gradual decline in quality of the course
      - \$653,321 Base level amenity cost

- \$456,759 ABM maintenance costs
- \$85,403 Minimal Pro Shop Clerk positions (3.5 FTE all part-time)
- \$24,809 Minimal Player Assistant positions (1.28 FTE part-time paid, additional volunteer)
- \$15,000 Minimal repair and maintenance projects
- 3. Closure of the course and maintenance of the grounds as unimproved common area (mowed once a week with a large field mower and no effort is made to maintain an exclusive Bermuda turf)
  - \$120,000 Required costs if course is closed
    - \$32,206 Groundskeeper (1.5 FTE, all part-time)
    - \$26,582 Crew Leader (0.50 FTE, full-time with benefits)
    - \$50,000 Equipment lease-purchase costs (tractors to mow, maintenance carts, etc.)
    - \$10,400 Fuel and supplies
- 4. Closure of the course and conversion to a mixture of passive and active recreational amenities (due to the complexity of this option, no cost estimates were made as the range is only limited by one's imagination when considering how to re-develop 40 acres of land)
- 5. A fifth option is occasionally mentioned by residents, namely converting the acreage to new homes. I believe this option is not financially feasible, based on the current value of empty lots and the cost of installing all the needed infrastructure (water, sewer, drainage, electricity, roads, etc.), and therefore I did not explore it.
- 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 8 years, the Florida minimum wage has grown as follows:

- Tipped minimum wage increased 24.7% from 2011 to estimated 2019
- Non-tipped minimum wage increased 14.5% from 2011 to estimated 2019

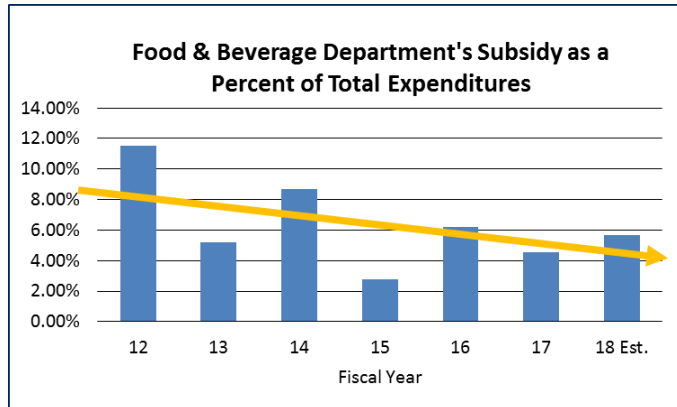


- The impact upon BBRD is primarily felt in the Food & Beverage and Property Services Departments which have the highest percentage of low skilled positions. Although most years' 3% maximum employee incentive (COLA and merit increase) exceeds the increase in the state minimum wage, if inflation ever 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 from the state minimum wage.
- Tipped minimum wage in Florida is calculated as \$3.02 less than non-tipped minimum wage so the actual percentage increase is higher each year for the tipped minimum wage. Hence, even if non-tipped minimum wage does not exceed the budgeted 3% increase, the tipped minimum wage will probably exceed said threshold.



- 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.
  - The interactions of unhappy residents with vendors is contributing to this problem. Within the early part of FY18, BBRD’s civil engineer of record was inspecting work performed in the rear of some homes (within drainage easements) and was shocked at the vulgar and abusive language some residents made toward him and the contractor in general. Ironically, the engineer deemed the work satisfactory and closed out the contract as opposed to the view’s expressed by the homeowners.
- Continued disagreement among residents of how Food & Beverage Department should operate
  - Four 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. From FY10 through FY13 (prior to my arrival), total departmental revenues grew only 8.40% over the three-year period.
  - 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.
  - Based on the F&B *Principles of Operations* adopted by the BOT and the organizational embrace of the professional management style I brought to BBRD in early FY14, total departmental revenues grew an astounding 49.85% the next three years (through the end of FY17).

- 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.



- The reader should note the estimated subsidy for FY18 of \$65,270 in the previous chart is higher than the \$44,270 as listed in the “Budgetary Detail” section of this document (page D-21). This difference is due to the timing of work done on differing parts of this document. Time does not permit everything to be drafted, reviewed, edited and printed in the last two weeks of March (after end of February revenue and expenditure report is published). Hence, the budget detail is largely set by the end of February (with exceptions made for significant revenue streams) and the Transmittal Letter is the last section to be drafted and therefore has the most up-to-date information contain herein. The differences in the two projections is largely the result of the following issues that total \$31,792:
  - \$11,678 decrease in January revenue over FY17 due primarily to poor weather on street dance days
  - \$4,600 paid out in vacation and sick time to an employee who retired from full-time work (although remains as a part-time employee)
  - \$3,123 paid out in sick time to an employee who was on medical leave
  - \$6,345 increase in employee insurances premium costs due to a new employee electing coverage not used by his predecessor
  - \$6,046 increase in overtime expense over last year due to sustain operations while multiple culinary positions were vacant and existing part-time staff were close to their Obamacare maximum hours allowed to work
 Total increase in expenses over FY17: \$20,114
- Last 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 the FY18 Approved Budget (see pages D-68&69) but not recommended for inclusion in the FY18 Approved 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 last year 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. Sadly, I fear this issue is still not resolved as many people believe that “bigger kitchens” or “bigger dining areas” will cure the historical need for an operating subsidy.

- Confusion among residents and stakeholders regarding increased complexity of FY19 Budget due to addition of the 2018 Bond Projects Fund and reestablishment of the Debt Service Fund.
  - Although previously mentioned, it goes without saying the added complexity of this document resulting from the planned issuance of tax-exempt bonds cannot be under-stated. Staff’s past efforts in communicating directly with residents via BOT meeting messaging, articles in the *Tattler*, the *Peek at the Week*, bulletin board postings, [www.bbrd.org](http://www.bbrd.org), bulk e-mail messages, snipe signs, etc. have improved the conveyance of information but illustrates improvements can still be achieved. Statistics of the bulk e-mail system during the week leading up to Hurricane Irma’s landfall illustrated that on average less than half of enrollees were opening the messages within a 24-hour period of receiving them.
  - To better explain the Proposed FY19 Budget via the required mailout notice to all property owners, staff sent out a 4-page (front and back) document this year as compared to the typical 2-page (front and back) flyer used in past years.

### **Summary and Acknowledgements**

The FY19 Approved Budget represents the accumulation of many hours of teamwork by staff, to provide a transparent policy and fiscal guide for the Board of Trustees (BOT) to review and ultimately approve a budget for the next 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 policy direction of 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. Although a few would like to return to the days of one trustee micromanaging staff, most informed residents now understand the benefit of a professionally and ethically ran organization.

I would like to personally express my appreciation to those individuals who have enabled the production of this FY19 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, and Naomi Davis, Receptionist, merit special recognition for their dedication to BBRD and support they have provided in the development of the FY19 Approved Budget. Finance Manager Charles Henley, warrants special recognition for his time devoted to assisting the other department managers in their personnel budgeting. His efforts in providing greater accuracy in the development of these numbers are a testimony to his professional work ethos and character. Lastly, I wish to thank Susan Cuddie, retired Resident Relations Manager/Human Resources Coordinator, for her years of service to

BBRD and her professionalism and comradery over the four and half years we served together. Her portfolio was as diverse as one could imagine yet Ms. Cuddie excelled in all endeavors. I am happy for Sue in her retirement but will miss her each day going forward. With that being said, any errors or omissions contained within the FY19 Approved Budget are solely my responsibility.

In conclusion, as I have served you and our community for the past five 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 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



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## Fund Analyses

### Introduction

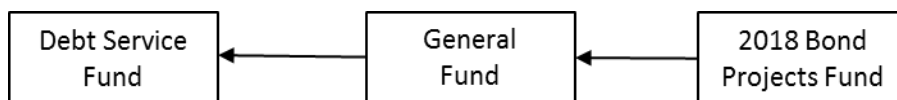
The section is not meant to repeat the analysis and discussion contained within the annual audit, but to offer the reader another layer of information regarding the financial position of BBRD in easy to understand “cash accounting” terms. While the audit contains a comprehensive review of all assets 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 and 2018 Bond Projects Fund on a multi-year basis, changes in fund balance can be obscured.

The reader should note the presentation of financial data within this section is oriented to a three-year perspective (prior, current and next) and includes beginning and ending fund balance figures as opposed to data contained within the “Budgetary Detail” section of this document. Hence some items such as “contingency” do not appear in this section in the same format as other sections of this document. “Contingency” budgeted for unforeseen yet anticipated change orders or mid-year projects are grouped under “general government/recreation” or “capital” while “contingency” used to balance the 2018 Bond Projects Fund is assumed to be a part of fund balance and not separately presented in this section.

### Fund Structure

In the last several years, 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.

Approved for FY19 is the creation of a new fund (2018 Bond Projects Fund) and re-activation of the inactive Debt Service Fund. Monies received from the bond issuance and monies expended on certain projects will be accounted for in this new fund. Monies used for the annual debt service of the bond would be accumulated and expensed in the Debt Service Fund. A one-time transfer from the 2018 Bond Projects Fund to the General Fund is approved for FY19 to reimburse the General Fund for work completed prior to the issuance of the bond. Graphically, the fund structure for FY19 is as follows (arrows indicate flow of transactions between funds):



### General Fund

Within the General Fund are nine departments for FY19. 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 FY19 are comprised of personnel who provide varied services to internal customers (i.e. other departments and employees), 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 R&M/Capital Projects). Although each department is budgeted individually, only the General Fund has a balanced budget requirement per Florida Statutes. Some departments are perceived as generating 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) are perceived as operating based on a subsidy generated from the revenue producing departments. However, there is no such thing as departmental revenue. All revenues, within these departments, are "General Fund revenues." Only the long-standing custom of BBRD to budget revenues across the departments requires revenues to be divided across departments. To view each department as independent is to view the specific functions of each department through cloudy lens that ignore the complexity of a modern public entity and the role internal service departments play in providing service to residents and guests through other departments.

The General Fund Summary provided on the following page is similar to the format used in the FY17 Audit (statement of net position and governmental funds balance sheet, page 09; and statement of activities and governmental funds revenue, expenditures and changes in fund balance on page 10) but adapted to the FY19 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 (FY17 through FY19) within this section, a more detailed and futuristic view found in the 5yrFM&CIP section (FY17-23) or a detailed line-item review (FY17-FY19) found within Budgetary Detail section.

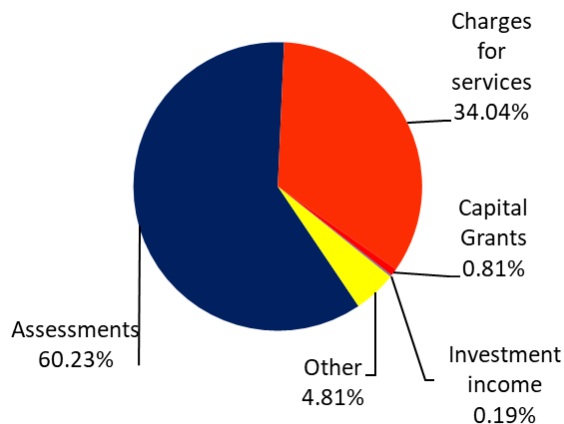




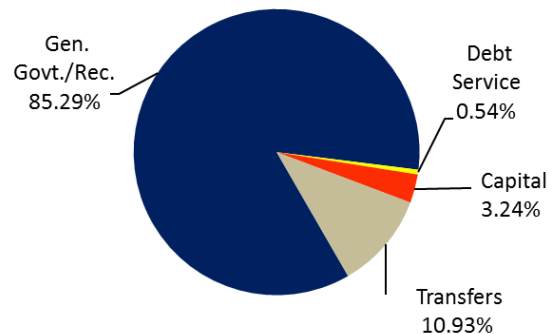
## General Fund Summary

	FY17 Actual	FY18 Original Budget	FY18 Est. Year-end	FY19 Base Budget	FY19 Decision Points	FY19 Approved Budget	FY19 Est. Year-end
<b>Beginning Fund Balance</b>	<b>1,939,912</b>	<b>1,645,346</b>	<b>1,908,576</b>	<b>1,400,390</b>	<b>N/A</b>	<b>1,400,390</b>	<b>1,400,390</b>
<b>Revenues/Sources</b>							
Assessments	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144	3,706,434
Charges for services	1,997,382	2,093,099	2,054,518	2,100,122	-	2,100,122	2,101,753
Capital Grants	-	50,000	129,089	50,000	-	50,000	100,000
Investment income	16,163	6,500	18,000	12,000	-	12,000	12,000
Other	306,156	306,098	311,968	296,582	-	296,582	294,821
Debt Issuance	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,850,018</b>	<b>6,056,399</b>	<b>6,113,557</b>	<b>6,059,406</b>	<b>109,442</b>	<b>6,168,848</b>	<b>6,215,008</b>
<b>Transfers</b>	-	-	-	-	651,000	651,000	651,000
<b>Total Revenues/Sources</b>	<b>5,850,018</b>	<b>6,056,399</b>	<b>6,113,557</b>	<b>6,059,406</b>	<b>760,442</b>	<b>6,819,848</b>	<b>6,866,008</b>
<b>Total Resources</b>	<b>7,789,930</b>	<b>7,701,745</b>	<b>8,022,133</b>	<b>7,459,796</b>	<b>N/A</b>	<b>8,220,238</b>	<b>8,266,398</b>
<b>Expenditures</b>							
General Govt./Recreation	4,814,465	5,401,823	5,081,145	5,259,101	205,095	5,464,196	5,288,001
Debt Service	34,783	34,784	34,784	34,784	-	34,784	34,784
Capital	506,678	787,100	1,505,814	75,000	132,400	207,400	544,615
<b>Total Expenditures</b>	<b>5,355,926</b>	<b>6,223,707</b>	<b>6,621,743</b>	<b>5,368,885</b>	<b>337,495</b>	<b>5,706,380</b>	<b>5,867,400</b>
<b>Transfers</b>	525,428	-	-	-	700,000	700,000	700,000
<b>Total Expenditures/Uses</b>	<b>5,881,354</b>	<b>6,223,707</b>	<b>6,621,743</b>	<b>5,368,885</b>	<b>1,037,495</b>	<b>6,406,380</b>	<b>6,567,400</b>
Undesignated Fund Bal.	1,456,907	1,478,038	1,001,675	2,090,911	N/A	1,813,858	1,613,998
Designated or Committed Fund Balance							
Nonspendable for inventory & prepaids	129,249	N/A	65,000	N/A	N/A	N/A	65,000
Committed for CIP	322,420	N/A	333,715	N/A	N/A	N/A	20,000
<b>Ending Fund Balance</b>	<b>1,908,576</b>	<b>1,478,038</b>	<b>1,400,390</b>	<b>2,090,911</b>	<b>N/A</b>	<b>1,813,858</b>	<b>1,698,998</b>

**FY19 Revenues/Sources**



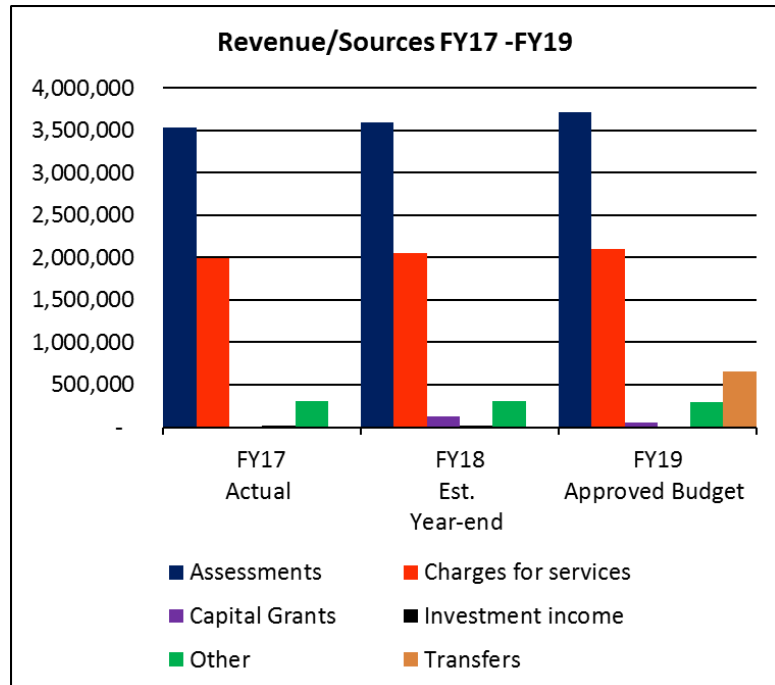
**FY19 Expenditures/Uses**



### Change in General Fund 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 changes or one-time revenues/sources are received. In FY18, the assessment receipts represented 60.23% of all General Fund Revenues/Sources. However, due to the one-time transfer from the 2018 Bond Projects Fund, the assessment receipts represent only 54.45% of projected total revenues/sources for FY19. Projections for FY20 indicate a return of the assessment percentage to over 60%. Three revenues/sources enhancements are approved for the General Fund as summarized below:

- Increase in assessment in FY19 by \$1.87 a month to \$63.37
- One-time transfer from the 2018 Bond Projects Fund for partial reimbursement of General Fund FY18 expenditures for the New Administration Building
- Receipt of one-time monies from the State of Florida
  - FY19: Reimbursement for the FRDAP 50% (community center) grant program scheduled for completion in calendar year 2018
  - FY19: Reimbursement for the FRDAP 50% (golf course) grant program scheduled for completion in calendar year 2018 (receipts budgeted in FY18 but not anticipated to be received until FY19 and therefore are not shown in the "budget" column but are shown in the "estimated year-end column")



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

	FY17 Actual	FY18 Est. Year-end	FY19 Approved Budget	FY19 Est. Year-end
<b>Revenues/Sources by Percentage</b>				
Assessments	60.35%	58.89%	54.40%	59.64%
Charges for services	34.14%	33.61%	30.79%	33.82%
Capital Grants	0.00%	2.11%	0.73%	1.61%
Investment income	0.28%	0.29%	0.18%	0.19%
Other	5.23%	5.10%	4.35%	4.74%
Debt Issuance	0.00%	0.00%	0.00%	0.00%
Transfers	0.00%	0.00%	9.55%	10.47%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

FY19 General Fund total revenues/sources are approved at \$6,819,848 a \$763,449 or 12.61% increase over the FY18 originally adopted budget due to:

- Increase of \$483,692 or 222.58% in R&M/Capital primarily due to a \$651,000 one-time transfer from the 2018 Bond Projects Fund to reimburse the General Fund for 66% of the anticipated FY18 New Administration Building project costs
- Increase of \$130,793 or 13.14% in Food and Beverage revenue primarily associated with a 2.5% increase in prices starting October 1, 2018 and continued growth in sales (FY17 Actuals were \$392,153 or 62.40% higher than FY10 Actuals)
- Increase of \$114,330 or 3.15% in Administration primarily due to a \$1.87 a month increase in the assessment rate
- Decrease of \$34,604 or 5.34% in Golf-Pro Shop revenue primarily associated with decreasing number of members (i.e. individuals or families electing to pay for memberships)
- Decrease of \$82,400 or 22.13% in Property Services revenues due to a decrease in the one-time social membership fee revenue stream (due to decreased genuine sales offset by a rate increase in FY18). Additionally, staff inadvertently applied the rate increase on one-time social memberships in FY18 to the entire line-item budget which historically was a combination of one-time social memberships fees and renters' social membership fees. Beginning in FY19 these two revenue streams will be accounted for in separate line-items to provide greater clarity.

Historically, long-term General Fund total revenues/sources are 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 and prior BOT's decisions to hold the assessment rate for long periods of time and then make sharp increases when cumulative years of inflationary pressures squeezed discretionary monies to a level that did not meet the needs of the community. Approved for FY19 is a shift from this long-term strategy to a 1.50% increase in the assessment for inflationary purposes plus any other specific increases. This annual increase is planned for each of the four out years within the FY19-23 5yrFM&CIP. To offset the reduction in Shopping Center lease income and related revenues resulting from free office space given to the BFBHOA is an approved increase of \$0.20 per month in the FY19 assessment rate. Additionally, an increase in the assessment rate in the next three fiscal years (FYs 20, 21 & 22) is recommended to off-set the declining Golf membership and related revenue streams receipts.

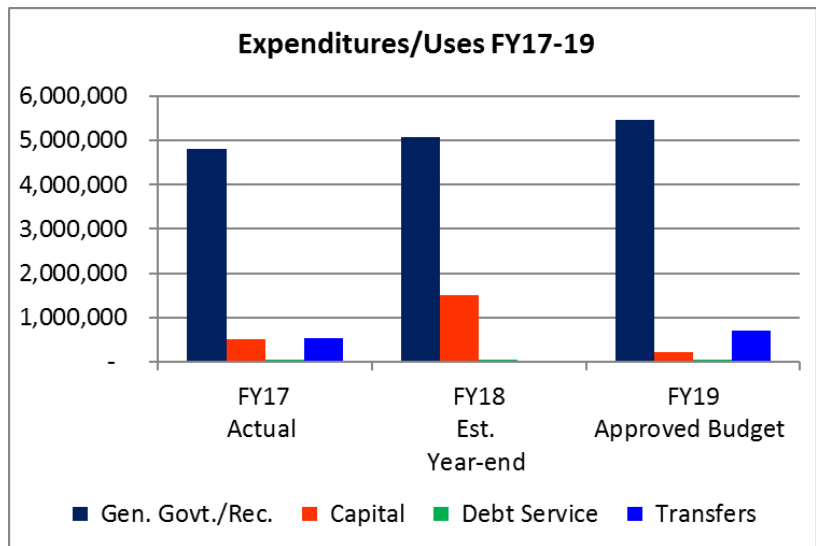
Hence, when one-time revenues/sources are removed from the equation, the General Fund is approved to have a 5.22% increase in total revenues/sources over the next five years, primarily due to annual increases in the assessment rate and other minor one-time adjustments (detailed in Five-Year Financial Model and Capital Improvement Plan Section starting on page F – 1 of this document).

#### Change in General Fund Expenditures/Uses

Although specific General Fund expenditures/uses can be very dynamic when viewed on an annual basis, the aggregate total expenditures/uses typically have a relatively consistent inflationary pace unless significant changes are made by the BOT. In years past, total expenditures/uses were viewed as much more volatile as compared to total revenues/sources due to the prior custom of holding the assessment rate constant for long periods of time. With the planned shift to annual inflationary increases in the assessment rate, these two trend lines should become more constant. FY19 total expenditures/uses are approved at \$6,406,380, a \$182,673 or 2.94% increase over the FY18 originally adopted budget due to FY18 mid-year budget amendments, the required future debt service for the planned bond issuance and new expenditures/uses. The chart on the next page illustrates how (with the shift of previously planned capital projects to the 2018 Bond Projects Fund) General Fund expenditures are increasingly budgeted for general government/recreation purposes verse capital or debt service. The reader should remember that

the “transfers” from the General Fund are for “debt service” but due to the requirements of bond issuances the use of a separate Debt Service Fund is required to “pre-fund” future payments and to provide for exact accounting of monies used to pay the annual debt payment.

The following decisions points (see Budget Detail section, pages D-59-64 for details) are funded within the FY19 General Fund Approved Budget:



- \$17,055 Web-Based BOT Agenda System
- \$17,055 Cook Full-time Conversion (0.23 FTE)
- \$19,119 Seasonal Groundkeeper Positions (0.85 FTEs)
- \$45,316 Building Tech III position (1.0 FTE)
- \$6,000 Property Services Radio System Repeater
- \$12,000 Pool #3 Heater Upgrade
- \$10,300 Fireworks Display
- \$14,000 Custodians for Crowd Monitoring (0.65 FTE)
- \$700,000 Transfer to Debt Service Fund
- \$195,400 R&M/Capital Projects

Additionally, anticipated non-decision point increased costs include:

- Medical insurance premiums
- Dental insurance premiums
- Employee incentive
- Funding of 6 months of Management Analyst Position within the SDS contract (originally approved in FY17 but not funded in FY18 due to the delays in completing the New Administration Building project stemming from the Guinther lawsuit)

Overall departmental changes for FY19, encompassing the above items include the following:

- Increase of \$646,395 or 50.98% in Administration primarily due to the required annual transfer to the Debt Service Fund (as the result of the planned bond issuance) currently estimated at \$700,000 a year, the planned addition of a Management Analyst position to the SDS contract mid-year, the web-based agenda system decision point and other minor adjustments
- Increase of \$160,616 or 15.70% in Food and Beverage primarily associated with an anticipated increased food and beverage costs, conversion of a part-time cook position to full-time (0.23 FTE) and continued growth in sales (FY17 Actuals were \$392,153 or 62.40% higher than FY10 Actuals)
- Increase of \$151,110 or 10.83% in Property Services primarily to approved decision points and personnel related costs
- Increase of \$55,950 or 103.45% in Stormwater primarily due to the need to address several canal and lake bank failures

- Increase of \$18,140 or 4.34% in Resident Relations primarily due to personnel related costs
- Decrease of \$19,763 or 2.18% in Golf-Pro Shop primarily a result of the decreased personnel resulting from increased efficiencies of staffing related to the hiring of an Associate Golf Professional in FY18
- Decrease of \$829,700 or 74.61% in R&M/Capital primarily due to a shifting of multiple projects from the General Fund to the 2018 Bond Projects Fund

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. FY23 personnel and operating total expenditures/uses are projected to be \$389,342 or 7.21% higher than FY19 levels due to the following:

- Projected 8-10% annual growth in medical insurance costs (15% increase anticipated in FY19)
- Projected 3% annual growth in dental insurance costs (5% in FY19)
- Projected 3% annual employee incentives
- Projected 0.94% inflationary impact on operating costs
- Addition of electronic access system for pools, pier and other facilities starting in FY20 (procurement cost in FY20 and operating costs thereafter)

#### Change in General Fund Balance

As of 15Mar18 (date of financial data used by the BOT to review and adopt the FY19 Approved Budget), FY19 estimated year-end total fund balance of \$1,698,998 represents a decrease of \$209,578 or 10.98% from the ending FY17 fund balance. 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.

#### **2018 Bond Projects Fund**

Due to the special nature of this fund (no personnel and short-term duration), only one department (R&M/Capital Projects) will be used. Although some personnel costs will be incurred on projects accounted for within this fund, the historic listing of projects as unique general ledger line-items rather than the use of project accounting prohibits the accounting of these costs within said projects. Given the tendency of some residents to believe rumors and the often-alleged claim that "so and so" is stealing, staff does not believe the community is ready for the use of project accounting where the unique general ledger listing of projects would "disappear." Although a project report could be run to show the specific expenditures per project, staff believes that many residents would not understand this type of accounting and simply start accusing staff of "keeping two sets of books."

## 2018 Bond Projects Fund Summary

	FY17 Actual	FY18 Original Budget	FY18 Est. Year-end	FY19 Base Budget	FY19 Decision Points	FY19 Approved Budget	FY19 Est. Year-end
<b>Beginning Fund Balance</b>	-	-	-	-	N/A	-	-
<b>Revenues/Sources</b>							
Assessments	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Debt Issuance	-	-	-	-	9,419,752	9,419,752	9,419,752
<b>Total Revenues/Sources</b>	-	-	-	-	<b>9,419,752</b>	<b>9,419,752</b>	<b>9,419,752</b>
<b>Total Resources</b>	-	-	-	-	<b>N/A</b>	<b>9,419,752</b>	<b>9,419,752</b>
<b>Expenditures</b>							
General Govt./Recreation	-	-	-	-	250,000	250,000	250,000
Debt Service	-	-	-	-	-	-	-
Capital	-	-	-	-	1,676,118	1,676,118	1,676,118
<b>Total Expenditures</b>	-	-	-	-	<b>1,926,118</b>	<b>1,926,118</b>	<b>1,926,118</b>
<b>Transfers</b>	-	-	-	-	651,000	651,000	651,000
<b>Total Expenditures/Uses</b>	-	-	-	-	<b>2,577,118</b>	<b>2,577,118</b>	<b>2,577,118</b>
Undesignated Fund Bal.	-	-	-	-	N/A	6,842,634	6,842,634
Designated or Committed Fund Balance							
Nonspendable for inventory & prepaids	-	N/A	-	N/A	N/A	N/A	N/A
Committed for CIP	-	N/A	-	N/A	N/A	N/A	N/A
<b>Ending Fund Balance</b>	-	-	-	-	<b>N/A</b>	<b>6,842,634</b>	<b>6,842,634</b>

### 2018 Bond Projects Fund Revenues/Sources

The following information is based on data presented to the BOT as part of the FY19 WDPB and modified during multiple budget workshops and BOT meetings. At the time of adoption of the FY19 Approved Budget, the BOT was considering modifying the number of projects and their costs. Hence, the following presentation is based on the FY19 Approved Budget and not any subsequent consensus or votes of the BOT. All subsequent changes will be detailed in the FY20-24 5yrFM&CIP as distributed to the BOT and made available to the public in January 2019.

Staff anticipates \$9,419,752 in gross proceeds from the bond issuance to be received in FY19. Issuance costs are netted out of the issues but shown separately due to accounting standards. Per the special

nature of this new fund, no additional revenue receipts except minor interest income are projected through FY21 when the fund will be closed. If a future BOT wishes to finance additional projects, staff would create a specific fund for that purpose rather than comingle multiple financing efforts within one fund.

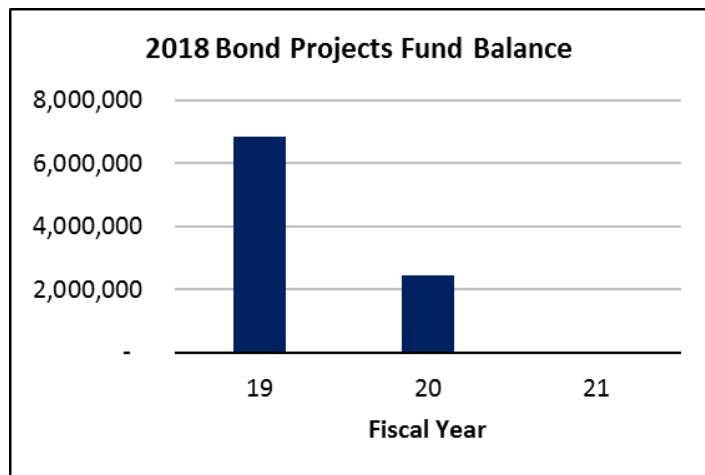
#### 2018 Bond Projects Fund Expenditures/Uses

FY19 Budget total expenditures/uses are approved at \$2,577,118, or 27.36% of the total planned three-years' expenditures of the fund. Specifically, the following expenditures/uses are planned for FY19:

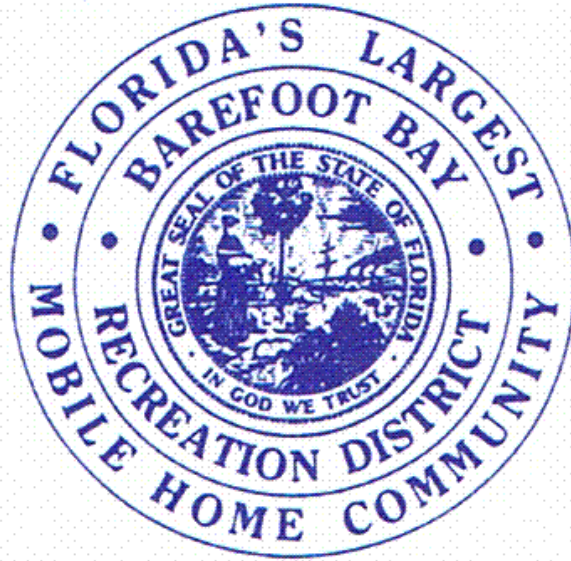
- \$250,000 Debt issuance costs
- \$651,000 Transfer to the General Fund for reimbursement of 66% of anticipated FY18 New Administration Building project costs
- \$1,676,118 Capital projects

#### Change in 2018 Bond Projects Fund Balance

One of the typical terms of the issuance of tax-exempt bonds, public sector entities typically must be able to expend a minimum of 85% of the next bond receipts within a three-year period. Of the anticipated \$9,419,752 gross receipts, the ending fund balance will decrease the first two years of this fund (FY19 and FY20) and is anticipated to reach zero by the end of FY21. A graphical display of this planned drawdown is illustrated to the right.







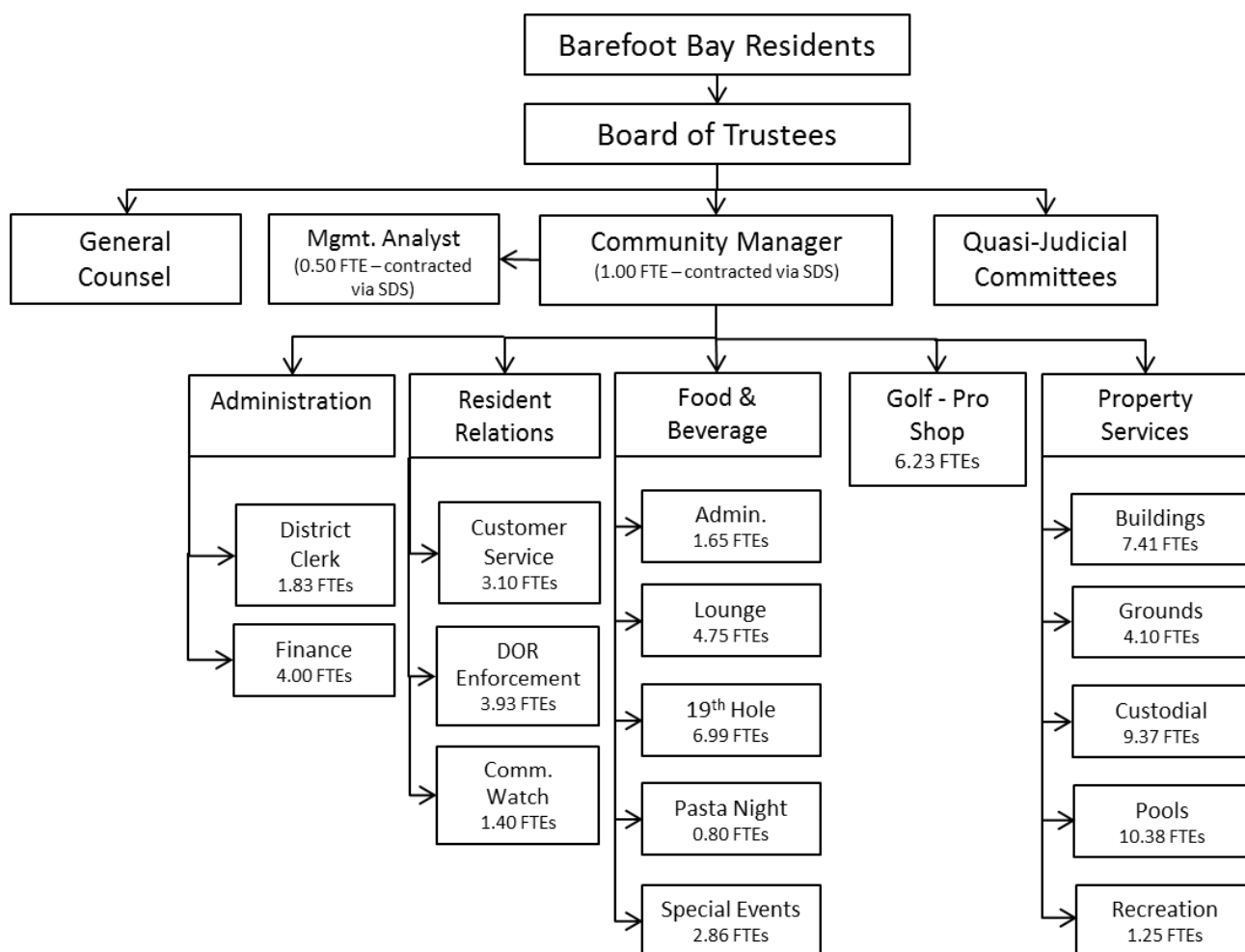
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## Departmental Summaries

### 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 Analyses and Five-year Financial Model & 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.

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



## Administration

### Department Description

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

The District Clerk's Office is the official records custodian of BBRD, support function to the BOT, risk manager, and IT contract manager. Specific functions include agenda preparation for the Board of Trustees meetings and workshops, minutes recording and trustee liaison activities. The sub-department coordinates with all advisory committees (when they exist) 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 the RV Storage Lots and Shopping Center lease billing services, accounts payable processing and general financial inquiries. In mid-FY18, the management of the Shopping Center was transferred to the Finance Department from the Resident Relations Department. Other activities include: cash management, accounts receivable, payroll disbursements, capital asset control, general ledger maintenance, purchasing services, budget monitoring and financial analysis and forecasting. Additionally, Finance provides monthly statements to department managers and the BOT, cooperates with independent auditors to conduct the annual audit, 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.

#### FY17 Objectives:

- A. Transition stored files to onsite storage.

*Results: Due to unforeseen circumstances this objective was not accomplished in FY17 but is scheduled for completion in FY18.*

- B. Update inventory no later than 30 days after delivery of storage unit and setup.

*Results: Due to unforeseen circumstances this objective was not accomplished in FY17 but is scheduled for completion in FY18.*

#### FY18 Objectives:

- A. Roll-out new website format to increase ease of use by 30Sep18.

*Status: In progress.*

- B. Revise records storage and purging system by requiring records of a department with the same retention period to be stored in unique packages.

*Status: To be accomplished by 30Sep18.*

FY19 Objectives:

- A. Provide online public records request form via BBRD website for resident convenience.
- B. Provide increased visibility and ease of access to BBRD Board meetings via the website.

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

FY17 Objectives:

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

*Results: IT inventory records are maintained as an initial stage for long term maintenance plan.*

- B. Centralized informational self-service station (or kiosk) which would enable residents to check the status/balance on their RV accounts, social fees, kayak storage 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.

*Results: Due to unforeseen circumstances this objective was not accomplished in FY17 but will be re-evaluated for possible inclusion in future years.*

FY18 Objectives:

- A. Upgrade BBRD Website to become more visually appealing and user friendly.

*Status: In process of discussing options with web design team.*

FY19 Objectives:

- A. Refine the current IT inventory into a comprehensive 10-year plan for maintenance and replacement of IT equipment and technology to keep up District productivity and efficiency.

- B. Develop a proposal for consideration in the FY20 Budget process for a centralized informational self-service station (or kiosk) which would enable residents to check the status/balance on their RV accounts, social fees, kayak storage fees and status on the restriction list.

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.

FY17 Objectives:

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

*Results: Completed.*

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

*Results: Completed.*

FY18 Objectives:

- A. Incentives for employees that provide ideas or identify safety hazards

*Status: Development of Policy Manual and/or Employee Handbook enabling language was assigned to BBRD's General Counsel in early December 2017 and anticipated to be approved by the BOT by 30Jun18.*

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

*Status: Currently working with new insurance company to identify applicable opportunities for line employees, supervisors and managers. Additionally, assisting Department Managers in researching training opportunities as requested.*

FY19 Objectives:

- A. Implement and maintain a new safety training program for staff and managers.

- B. Develop safety training material to be provided to new employees.

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

FY17 Objectives:

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

*Results: Completed, however due to employee turnover this is an on-going task.*

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

*Results: Due to unforeseen circumstances and employee turnover this was not accomplished.*

FY18 Objectives:

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

*Results: In progress. A customized training needs plan is currently being developed for each employee.*

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

*Results: Due to turnover in staff and other training needs, this objective is not possible to complete at this time.*

FY19 Objectives:

- A. Develop long-term plan to accomplish this task for the audit of FY20.
- B. TBD after new Finance Manager finalizes his departmental needs assessment (NLT 31Aug18).

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

FY17 Objectives:

- A. Present to the finance committee, at year end, the finance department's collections and overall performance.

*Results: N/A as the BOT abolished the Finance Committee in January 2017.*

- B. Post monthly summary financial to BBRD website no later than the 15<sup>th</sup> of the following month.

*Results: Completed and on-going.*

FY18 Objectives:

- A. Present to the BOT, at year end, the finance department's collections and overall performance.

*Results: Due to turnover in staff and other training needs, this objective was not possible to complete in FY18.*

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

*Status: In Process. Staff is currently evaluating existing software for potential process improvements.*

FY19 Objectives:

- A. Reevaluate financial and operational interface with Resident Relations Department once both departments are housed within the New Administration Building.
- B. TBD after new Finance Manager finalizes his departmental needs assessment (NLT 31Aug18).

## Financial Summary

	<b>FY 17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Assessments	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
Investment Income	16,163	6,500	18,000	12,000	-	12,000
Other Income	38,722	19,595	27,903	18,983	-	18,983
Total	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
<b>Exp./Uses by Sub-Department</b>						
District Clerk	576,347	568,129	532,915	572,278	17,055	589,333
Finance	1,039,463	611,797	537,968	625,089	700,000	1,325,089
Total	1,615,811	1,179,926	1,070,883	1,197,367	717,055	1,914,422
<b>Exp./Uses by Category</b>						
Personnel	271,283	334,892	292,754	307,543	-	307,543
Operating	819,100	845,034	778,129	889,824	17,055	906,879
Other	525,428	-	-	-	700,000	700,000
Total	1,615,811	1,179,926	1,070,883	1,197,367	717,055	1,914,422

## Personnel Summary (FTEs)

	<b>FY 17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
District Clerk	1.77	2.08	2.08	1.83	-	1.83
Finance	4.00	4.00	4.00	4.00	-	4.00
Total	5.77	6.08	6.08	5.83	-	5.83

## Performance Measures

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Approved Budget</b>
<u>Efficiency</u>				
Average response time for IT service				
1 requests to be resolved	1-2 days	1 day	1 day	1 day
Average time for Record Request				
2 turnaround	2 days	2 days	2 days	2 days
3 Invoices processed per week	97	98	99	99
4 Checks cut per week	53	55	56	57
5 Days taken to complete monthly bank rec.	8	8	8	7
<u>Effectiveness</u>				
1 IT service costs	28,059	16,682	25,871	25,236
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	92%	100%	100%	100%
<u>Outputs</u>				
1 Number of WC claims filed	3	1	2	1
2 Number of Liability claims filed	2	1	2	1
3 Board Minutes Without Error	94%	95%	93%	95%
4 No. of Estoppels processed	455	415	423	415
5 No. of closings	484	420	410	410
6 No. of liens placed/satisfied	64/54	30/60	35/55	30/62
7 Proceeds from sale of surplus items	-	2,850	12,000	5,000



## 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/H.R. Coordinator is responsible for the overall management of the sub-departments, the Vehicle Storage Department and the coordination of BBRD's human resources function. The management of the Shopping Center was transferred to Administration: Finance mid-FY18.

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

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

Community Watch, as established in FY17, provides evening and 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: District Clerk) became a function of this sub-department.

### Goals and Objectives

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

#### FY17 Objectives:

- A. Investigate the feasibility and cost-effective needs 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.

*Results: Conversion of BBRD onsite server to cloud storage changed the needs of other departments. Customer Service notes are available to Administration. The Resident Relations Manager/H.R. Coordinator can view resident's information on Sage (data management system). Further information is need for all departments to be able to share information.*

- B. Use bulk e-mail groups of residents' emails (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.).

*Results: Completed and on-going. This function was transferred to Administration: District Clerk.*

FY18 Objectives:

- A. Research options for residents to electronically view meeting room availability and request meeting room reservations by 30Sep18.

*Status: Due to the turnover of the Resident Relations Manager/H. R. Coordinator position, this objective was not accomplished and will be re-evaluated by the new Resident Relations Manager/H.R. Coordinator 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.

*Status: Due to the turnover of the Resident Relations Manager/H. R. Coordinator position, this objective will be re-evaluated and updated in the FY20 WDPB.*

FY19 Objectives:

- A. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.
- B. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.

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

FY17 Objectives:

- A. Increase voluntary compliance by improving resident awareness of the DOR thru releasing information in *Peek at the Week*, the *Tattler*, bulk e-mail distribution and resident meetings.

*Results: Articles regarding DOR have appeared in the Tattler, staff now attends BFBHOA new homeowner meetings to inform residents of the DOR. CitizenServe (DOR management system) information is available through the portal on the BBRD website.*

- B. Due to residents' education with the DOR requirements, decrease the number of annual violations processed by a minimum of 25% over 2015 cases by 30Sep17.

*Results: Violations increased significantly this year due to both Hurricanes Irma and Matthew, therefore this objective was unable to be accomplished.*

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

*Results: The DOR enforcement ride along program is ongoing. Participants have enjoyed the experience of seeing how the DOR process works and have increased their understanding of the DOR process.*

FY18 Objectives:

- A. Develop a Power Point presentation to be presented at the new homeowners' orientation to raise awareness of the DOR by 30Nov18. 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](http://www.bbrd.org).

*Status: Scheduled for completion by 30Sep18.*

- 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 Administration: District Clerk) by 30Jun18.

*Status: DOR and Community Watch staff meet bi-monthly, and as needed, to discuss properties and issues that cross jurisdictions. Community Watch and DOR contact the Sheriff's office, by email or telephone, whenever assistance is needed. DOR staff maintains a watch list of homes to monitor and shares information regularly with the Sheriff's Office.*

FY19 Objectives:

- A. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.
- B. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.

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

FY17 Objectives:

- A. Work with advisory committee and review value of home removal program instituted in FY16 and submit funding request for the FY18 Budget by 31Jan17.

*Results: The Neighborhood Revitalization Program (NRP) BOT Sub-committee was established. Per adopted rules of the sub-committee staff is working to acquire distressed properties to remove homes thereby revitalizing the surrounding neighborhoods and making the newly vacant lots marketable for sale to new owners.*

- B. Prepare a list identifying top 15 target homes for removal by 31Mar17.

*Results: Completed, although the list contains more than 15 properties.*

- C. Establish a derelict home removal strategy document for committee review by 31Mar17.

*Results: The BOT amended the Rules for the BOT to reflect recommendations of the NRP Sub-committee regarding how the program should function.*

FY18 Objectives:

- A. Monitor the Brevard County Tax Sale list for 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.

*Status: The Tax Sale list is monitored on an annual basis now. Most Barefoot Bay properties are sold prior to the tax deed sale.*

- B. Research the possibility of purchasing the adjoining lot to Micco storage for additional storage and income and if feasible submit a proposal by Dec2017 for the FY19-23 5yrFM&CIP.

*Status: Submitted as part of the BOT's discussion on identifying projects to be financed. This project was ultimately deleted from the financing list and is now shown on the 5yrFM&CIP as an unfunded project.*

FY19 Objectives:

- A. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.
- B. To be determined by the new Resident Relations Manager/H.R. Coordinator and provided within the FY20 WDPB.

Financial Summary

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	98,732	83,500	79,300	79,800	-	79,800
Other Income	16,170	3,600	4,200	4,215	-	4,215
Total	114,902	87,100	83,500	84,015	-	84,015
<b>Exp./Uses by Sub-Department</b>						
Customer Service	134,658	141,151	132,926	138,682	-	138,682
DOR Enforcement	213,274	201,587	211,186	217,658	-	217,658
Community Watch	27,834	81,669	70,965	79,657	-	79,657
Total	375,766	424,407	415,077	435,997	-	435,997
<b>Exp./Uses by Category</b>						
Personnel	284,855	318,258	314,819	323,731	-	323,731
Operating	90,911	106,149	100,258	112,266	-	112,266
Total	375,766	424,407	415,077	435,997	-	435,997

Personnel Summary (FTEs)

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
Customer Service	3.20	3.10	3.10	3.10	-	3.10
DOR Enforcement	4.39	3.93	3.93	3.93	-	3.93
Community Watch	0.90	1.40	1.40	1.40	-	1.40
Total	8.49	8.43	8.43	8.43	-	8.43

Performance Measures

	<b>FY17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY 18 Year-End estimate</b>	<b>FY 19 Approved Budget</b>
<u>Efficiency</u>				
1 Number of DOR violations	4,071	2,433	2,400	1,500
2 Number of ARCC permits	595	695	680	497
<u>Effectiveness</u>				
1 Number of job openings filled	17	25	26	24
2 Number of DOR cases referred to Violations Committee	353	393	389	333
3 Number of DOR cases referred to the Board of Trustees	26	39	37	25
4 Number of DOR cases the Board of Trustees referred to legal counsel	7	11	9	6
<u>Outputs</u>				
1 Number of employees hired	27	29	28	27
2 Number of employees separated	19	17	16	10
3 Annual rental badges issued	82	68	71	72
4 Seasonal rental badges issued	226	275	277	279
5 Average RV storage occupancy (368 available)	345	344	360	360

## 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. Featured food items are also offered in the evening during scheduled entertainment activities such as Karaoke and Trivia Night.
- 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 (hours vary per season). 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 19<sup>th</sup> 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, Building A or D/E bar and/or catering requests are accounted for within Special Events. A new large-scale event called Barefoot by the Lake, a music, art and food festival, was developed in FY 18 and is planned to be an annual event.

### Goals and Objectives

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

#### FY17 Objectives:

- A. Based on the work of the focus group, evaluate suggestions, report observations and implement appropriate ideas for improvement starting 15Nov16.

*Results: 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 F&B staff. The training also includes a restaurant management training component for supervisors by 30Sep17.

*Results: Full staff customer service and management training was held on May 9, 2017 by Service with Style. Cook training and management follow up training was scheduled for October 2017, however, was held on January 24, 2018 due to Hurricane Irma and leadership changes.*

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 to properly evaluate operations and implement systems, procedures and/or suggestions for improvement.

*Status: Secret shopper visits occur once a month to evaluate service, cleanliness and preparedness of facilities. The results of visits are also used as a training tool during monthly staff meetings. All input from focus groups related to quality and type of services and entertainment is evaluated and considered for implementation on an ongoing basis.*

- 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.

*Status: Training opportunities for summer workshops will be identified by March 2018.*

FY19 Objectives:

- A. Implement a "How did we do?" card to be placed in each customer's check holder to encourage immediate feedback related to service and food quality. Continue to use input from focus groups to expand and/or improve services and use the secret shopper results as a training tool to develop service skills, evaluate the quality of our food and overall operations.
- B. Develop an in house culinary training program using chefs on staff to create new menu items and teach menu preparation during off season. Continue to seek training opportunities for all staff in the summer months.

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

FY17 Objectives:

- A. Collect telephone numbers to text blast daily specials to customers by 01Dec16.

*Results: Telephone numbers continue to be collected and an on-line service was selected to text blast daily specials. The service was set up in December 2017 and data was entered to start text blasts.*

- B. Grow repeat business by promoting special offers, coupons, ticketed events, catering, etc. through email and Facebook.

*Results: Special offers and coupons are being emailed to customers monthly. Facebook is used routinely to market events and offers in addition to our house loyalty coupon program.*

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

*Status: The catering brochure is complete. The electronic "brochure" to promote events and feature services, specialty drinks and menu items will be developed by May 2018.*

- B. Add Instagram to social media toolbox to promote food and beverage events and opportunities to our customers.

*Status: Pictures have been taken and will continue to be taken to upload to Instagram by Spring 2018.*

FY19 Objectives:

- A. Continue the development and update of electronic materials as services and events change. Implement a quarterly campaign to obtain emails and phone numbers to send out coupons and special offers to new customers.
- B. *Evaluate cost-effectiveness of specific programs to determine if they should continue or be altered.*

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

FY17 Objectives:

- A. Refine expansion ability for inclusion in the FY18 Proposed Budget  
*Results: Conceptual plans were developed and as part of 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.

*Results: A sample flyer, photos and an advertisement for the Tattler was completed.*

FY18 Objectives:

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

*Status: Seek expert assistance to create the catering services tab on the web site by June 2018.*

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

*Status: Marketing materials will continue to be updated and revised on an ongoing basis as will the promotion of services through social media. A catering advertisement has been designed and will appear in print in the Tattler quarterly.*

FY19 Objectives:

- A. Continue to update the web site and social media with catering news, pictures of events and updated menus
- B. Review and revise marketing plan of promoting services through social media and traditional advertising sources. Seek out any new areas of opportunity to promote catering services.



## Financial Summary

	<b>FY 17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	1,016,363	991,206	1,084,790	1,118,963	-	1,118,963
Other Income	3,852	4,218	3,804	7,254	-	7,254
Total	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
<b>Exp./Uses by Sub-Department</b>						
Administration	88,971	93,100	89,962	92,518	-	92,518
Lounge	385,020	348,601	384,124	393,875	-	393,875
19th Hole	387,266	399,573	413,584	422,487	11,244	433,731
Pasta Night	39,315	44,394	48,448	49,083	-	49,083
Special Events	168,108	140,159	196,746	208,233	6,261	214,494
Total	1,068,680	1,025,827	1,132,864	1,166,196	17,505	1,183,701
<b>Exp./Uses by Category</b>						
Personnel	434,388	415,947	443,803	460,890	17,045	477,935
Operating	634,292	609,880	689,061	705,306	460	705,766
Total	1,068,680	1,025,827	1,132,864	1,166,196	17,505	1,183,701

## Personnel Summary (FTEs)

	<b>FY 17</b>	<b>FY18</b>	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY19</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
Administration	1.65	1.76	1.65	1.65	-	1.65
Lounge	5.18	4.22	4.74	4.75	-	4.75
19th Hole	7.76	6.80	6.90	6.90	0.09	6.99
Pasta Night	1.17	1.10	0.78	0.80	-	0.80
Special Events	2.28	2.19	2.72	2.72	0.14	2.86
Total	18.04	16.07	16.79	16.82	0.23	17.05

## Performance Measures

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Approved Budget</b>
<u>Efficiency</u>				
1 Labor cost-Pasta night	26%	24%	23%	24%
<u>Effectiveness</u>				
1 Mystery Shopper evaluations	16	24	25	26
2 Repeat Customers	1,458	1,085	1,634	1,685
Resident Satisfaction Rate -Street				
3 Dances*	95%	97%	96%	97%
<u>Outputs</u>				
1 Street Dance Attendance	13,356	12,250	12,314	12,322
2 No. of catered functions	96	100	125	133
3 No. of kegs drank (purchased)	622	630	655	658
No. of coupons to customers (F&B				
4 Friend Program)	4,359	7,000	6,995	7,114
5 No. of dinners served - Pasta	2,757	3,800	3,900	3,995
6 No. of regular menu items sold by dept.				
Lounge**	13,261	13,450	13,808	13,885
19th Hole	32,714	35,700	40,500	40,595

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

\*\*6,165 Tacos

## 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 certified PGA professionals who also develop, operate, and oversee Tournaments and other special events.

### FY17 Goals and Objectives

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

#### FY17 Objectives:

- A. Repair Golf Course Drainage: Standing water is currently affecting 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.

*Results: Drainage repair has been accomplished on holes 1, 4, 5, 6, 9, 11, 12, 13, 15, 16, 18 and the driving range.*

- 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.

*Results: Completed repair of 8 bunkers using in-house staff (Golf Operations Manager, ABM Superintendent, and occasionally 1 other ABM employee) during the low play summer months as time permitted thereby greatly reducing the cost to BBRD.*

#### FY18 Objectives:

- A. Begin Phase 3 of bunker repair. Will explore feasibility of utilizing current labor force in May and June. Will plan for outside vendor in September if project cannot be completed in-house.

*Status: A minimum of 7 bunkers will be repaired starting in April to May depending on peak season wind-down.*

- B. Restructure green fee, trail fee in FY18 and again in FY 20

*Status: Green fees were increased in all categories: members, residents, non-residents as directed by the BOT. Overall membership continues to decline due to uncontrollable factors of death, illness, injury and members moving. Additionally, family trail fees were increased per BOT direction.*

- C. Create a membership drive program to address current drop in membership and possibly restructure current membership program.

*Status: Due to declining number of BBRD residents who play golf, a membership drive program has been canceled. Staff is considering a "Summer Only" member pass for the BBRD residents that live here year-round but are not currently members.*

FY19 Objectives:

- A. Develop and complete a comprehensive lake bank restoration project (to be funded by 2018 Bond Projects Fund) by 30Sep19.
- B. Begin replacement of raised sod areas around the bunkers and greens that have been damaged over the years due to golfers driving carts too close or stepping down and back up out of bunkers in wrong locations.

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

FY17 Objectives:

- A. Improve the Pro Shop (an aging facility with about 700 sq. ft. of retail space) using effective lighting and displays to present an inviting arrangement for individuals to selectively shop. Expect to be completed by 30Sep17.  
*Results: Lighting was installed, and merchandise displays were established to improve viewer efficiency while shopping.*
- B. Improve staff training on sales techniques by 31Oct16.  
*Results: Staff was trained on effective sale techniques and how to close the deal. This is an on-going task.*
- C. Improve Player Assistants job training such as pace of play and course management issues for players.  
*Results: Staff was trained on the management functions and player enjoyment increased with reduced delays. This is an on-going task.*

FY18 Objectives:

- A. Add non-golf merchandise items to retail inventory for Barefoot Bay residents outside the golfing community.  
*Status: The Pro Shop now stocks non-golfing merchandise geared toward the public. Additionally, staff attends BFBHOA orientations, certain street dances and other BBRD activities to advertise inventory and provide alternate means of sales.*
- B. The completed website affords us the opportunity to market beyond our membership. We also use it as an informational platform to other associations: such as men's league, ladies league, etc.  
*Status: The new website is operational and used to convey a variety of information to different groups and individuals.*

FY19 Objectives:

- A. Re-evaluate advertising campaign based on user feedback during the summer of 2018 to focus 2019 advertising efforts in areas with the best return on investment.
- B. Improve customer service experience by rotating "golf with the Pro and Superintendent" to other leagues and groups beginning in Spring 2019.

## Financial Summary

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	549,821	569,993	539,421	537,059	-	537,059
Other Income	79,883	78,220	73,990	76,550	-	76,550
Total	629,704	648,213	613,411	613,609	-	613,609
<b>Exp./Uses by Category</b>						
Personnel	186,910	251,415	227,802	235,506	-	235,506
Operating	630,384	689,344	686,099	649,834	-	649,834
Total	817,294	940,759	913,901	885,340	-	885,340

## Personnel Summary (FTEs)

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
Golf - Pro Shop	6.65	7.45	6.23	6.23	-	6.23
Total	6.65	7.45	6.23	6.23	-	6.23

## Performance Measures

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Approved Budget</b>
<u>Efficiency</u>				
1 Pro Shop Sales Per Round	\$1.57	\$1.67	\$1.59	\$1.67
2 Rounds played per Player Assistant	39	40	37	39
<u>Effectiveness</u>				
1 Percentage Increase in Member Renewals*	11%	2%	-14%	-1%
2 Customer Service Level**	97%	97%	95%	97%
<u>Outputs</u>				
1 Rounds Played	43,956	45,425	41,750	44,500
2 Number of Members	325	330	279	276
3 Green Fee Receipts	139,642	133,800	145,837	149,151
4 Number of Tournaments	22	22	17	18
5 Pro Shop Sales	69,005	76,000	71,007	74,300

\*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. The department is comprised of the following sub-departments:

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

### FY17 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.

#### 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.

*Results: Large decorative containers were placed in front of Building A which enables staff to rotate season vegetation with minimal effort and costs. Similar containers are planned for outside of other major BBRD facilities.*

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

*Results: Although the composting process is not yet complete, staff believes the in-house compost will be a suitable less expensive alternative to the purchase of commercial fertilizer.*

#### 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.

*Status: Tables and chairs for all BBRD facilities have been added to the multi-year replacement plan within Buildings' Sub-Department R&M: Equipment line-item. The tables and chairs for Building D&E should be in place by Spring 2018.*

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

*Status: Investigating different avenues to properly care for vegetation on the BBRD common grounds.*

FY19 Objectives:

- A. Close each BBRD facilities (one at a time) and refurbish the interior of the buildings to keep them in a presentable condition.
- B. Develop a working group (Custodial Supervisor, Calendar/RV Coordinator and Food & Beverage representative) to develop meeting room use criteria and to review reservation requests for the duration of the D/E Complex construction project (which will greatly reduce the availability of meeting space).

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

FY17 Objectives:

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

*Result: In cooperation with the District Clerk (aka Risk Manager), obtained \$1,620.86 in reimbursement for eligible safety improvements through the TIPS program.*

- B. Coordinate with Risk Manager to update annual safety training program by 30Sep17.

*Result: Program was upgraded to include training modules from BBRD's insurance company, sub-department wide training sessions, and other ad hoc opportunities.*

FY18 Objectives:

- A. Revise safety training material for Property Services staff by 2Apr18.

*Status: Due to the unexpected switch to a new insurance company, staff is currently exploring alternate safety program enhancements and anticipates having a new program in place by 30Sep18.*

- B. Increase frequency of jobsite safety inspections for all property service staff utilizing other department managers for an unbiased perspective by 7May18.

*Status: Jobsite safety inspections are being conducted bi-weekly by the Property Services Crew Leader in cooperation with the Risk Manager and specific Department Managers and Supervisors. Due to unforeseen circumstances training of department managers for cross departmental inspections was postponed until FY19.*

FY19 Objectives:

- A. Appoint a safety officer, by 31Oct18, to inspect all capital project work sites to ensure safety of BBRD employees, residents and guests who may be in the area
- B. Implement department manager cross-departmental bi-weekly safety inspections that alternate with Property Services Crew Leader inspections by 31Jan19.

## Financial Summary

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	266,746	372,400	290,000	290,000	-	290,000
Total	266,746	372,400	290,000	290,000	-	290,000
<b>Exp./Uses by Sub-Department</b>						
Buildings	453,024	470,064	457,769	480,156	52,116	532,272
Grounds	155,309	165,396	159,337	168,380	19,119	187,499
Custodial	278,229	283,103	278,200	286,757	14,000	300,757
Pools	380,138	379,498	394,605	411,856	-	411,856
Recreation	88,394	101,052	101,849	104,175	10,300	114,475
Total	1,355,094	1,399,113	1,391,760	1,451,324	95,535	1,546,859
<b>Exp./Uses by Category</b>						
Personnel	910,699	963,302	984,028	1,022,674	74,836	1,097,510
Operating	444,395	435,811	407,732	428,650	20,699	449,349
Total	1,355,094	1,399,113	1,391,760	1,451,324	95,535	1,546,859

## Personnel Summary (FTEs)

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Base Budget</b>	<b>FY19 Decision Points</b>	<b>FY19 Approved Budget</b>
Building	6.64	6.41	6.41	6.41	1.00	7.41
Grounds	2.88	3.25	3.25	3.25	0.85	4.10
Custodial	8.49	8.72	8.72	8.72	0.65	9.37
Pools	10.58	10.38	10.38	10.38	-	10.38
Recreation	0.53	1.25	1.25	1.25	-	1.25
Total	29.12	30.01	30.01	30.01	2.50	32.51



## Performance Measures

	<b>FY 17 Actuals</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>	<b>FY19 Approved Budget</b>
<u>Efficiency</u>				
1 Weekly Custodial set up and tear downs*	95-35	95-35	100-40	115-45
2 Weekly number of pool users*	2,600	2,700	2,600	2,650
<u>Effectiveness</u>				
Ave. number of safety violations identified in				
1 bi-weekly inspections	7.0	8.0	7.0	5.0
2 Overall rating given to buildings**	7.7	8.5	8.1	8.4
Overall rating given to common area				
3 landscaping/turf**	7.5	8.0	7.8	8.1
<u>Outputs</u>				
1 Capital Projects managed	16	14	10	14
2 No. of after hour emergency call outs	10	10	15	15
3 No. of days pools closed due to repairs***	30	30	25	125

\* 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 infrastructure plans being moved the FY18 Year-end estimate did not trend as high as planned. However in FY19 the completion of the new Administration Building will help raise the rating.

\*\*\* FY 19 anticipated pool 2 and pool 1 pit replacement

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

Dept.

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

### Supplies

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

### Other Gen. & Admin. Expenses

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

FY19 Base Budget: Regular and anticipated referendum advertising

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

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

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

FY19 Base Budget: Federal election trend

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

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

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

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

Dept.						
Sub-Department						
Category						
Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Approved Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
FY18 Year-end Est.: 99.98% collections						
FY19 Base Budget: 4,879 lots at \$61.50 per month						
FY19 Decision Point: \$1.87 per month increase (\$0.95 for 1.50% inflationary factor, \$0.72 for decreased golf membership revenues and \$0.20 for cost of BFBHOA Office)						
Sub-Total:	3,530,317	3,600,702	3,599,982	3,600,702	109,442	3,710,144
Interest						
Interest Income	16,163	6,500	18,000	12,000	-	12,000
FY19 Base Budget: Interest income earned from district bank accounts						
Sub-Total:	16,163	6,500	18,000	12,000	-	12,000
Other Income						
NSF Fees	160	-	80	80	-	80
FY19 Base Budget: Non sufficient funds check fee recovery						
Sales Tax Discounts	360	360	360	360		360
FY19 Base Budget: Discounts for collecting and remitting state sales tax						
Delinquent Fee Collections	5,150	5,040	5,040	5,010	-	5,010
FY19 Base Budget: \$10 late fee charged on past due accounts monthly						
Lien Fee Reimbursement	2,655	2,250	1,005	1,515	-	1,515
FY19 Base Budget: Lien recording fees charged to accounts for filing new or amended liens						
Legal Fee Recovery	7,858	2,079	995	2,020	-	2,020
FY19 Base Budget: Legal fees collected from past due accounts						
Postage Revenue	327	266	98	98	-	98
FY19 Base Budget: Charged to accounts for filing new or amended liens						
Proceeds Sales of Fixed Assets	-	2,850	12,000	5,000	-	5,000
FY18 Year-end Est.: Proceeds of sale of dump truck, lawn mower and other miscellaneous assets						
FY19 Base Budget: Proceeds of sales of purged electronic equipment, truck, golf cart and miscellaneous assets						
Donations	-	-	-	-	-	-
Miscellaneous Income General	21,295	1,000	1,000	1,000	-	1,000
Sub-Total:	37,805	13,845	20,578	15,083	-	15,083
	<b>3,584,285</b>	<b>3,621,047</b>	<b>3,638,560</b>	<b>3,627,785</b>	<b>109,442</b>	<b>3,737,227</b>
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries	153,956	187,662	162,475	178,662	-	178,662
FY18 Year-end Est.: 1.0 FTE Finance Manager \$70,027, 1.0 FTE Accounting Associate III \$36,234, 1.0 FTE Accounting Associate II \$34,645 and 1.0 FTE Accounting Associate I \$21,569						
FY19 Base Budget: 1.0 FTE Finance Manager \$72,156, 1.0 FTE Accounting Associates III \$37,121, 1.0 FTE Accounting Associate II \$35,585, and 1.0 FTE Accounting Associate I \$33,800						



## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

### Professional Expenses

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

### Supplies

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

### Other Gen. & Admin. Expenses

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

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

## FY19 Budget

Dept.							
Sub-Department			FY 18	FY 18	FY 19	FY 19	FY 19
Category		FY 17	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Miscellaneous							
Cash Over/Short		(7)	-	-	-	-	-
Sub-Total:		(7)	-	-	-	-	-
Transfers							
Transfer to Debt Service Fund		525,428	-	-	-	700,000	700,000
FY19 Decision Point: Debt Service for 2018 Bond Projects Fund bond issuance (first year pre-payment)							
Sub-Total:		525,428	-	-	-	700,000	700,000
<b>Total Expenditures:</b>		<b>1,039,463</b>	<b>611,797</b>	<b>537,968</b>	<b>625,089</b>	<b>700,000</b>	<b>1,325,089</b>
<b>Total Revenues over Expenditures:</b>		<b>2,544,822</b>	<b>3,009,250</b>	<b>3,100,592</b>	<b>3,002,696</b>	<b>(590,558)</b>	<b>2,412,138</b>

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

### Professional Expenses

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

### Supplies

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

### Other Gen. & Admin. Expenses

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

Maint. & Repairs

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

Miscellaneous

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

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

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



## FY19 Budget

Dept.						
Sub-Department			FY 18	FY 18	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees	32,419	9,300	13,000	13,000	-	13,000
FY19 Base Budget: Anticipated actual receipts						
Sub-Total:	32,419	9,300	13,000	13,000	-	13,000
Other Income						
Miscellaneous Income General	-	-	-	-	-	-
FY18 Year-end Est.: Administrative fees to be recorded under DOR Enforcement fees due to complexity of work and small dollar value						
Sub-Total:	-	-	-	-	-	-
<b>Total Revenues:</b>	<b>32,419</b>	<b>9,300</b>	<b>13,000</b>	<b>13,000</b>	<b>-</b>	<b>13,000</b>
Expenditures						
Resident Relations						
DOR Enforcement						
Personnel Expenses						
F/T Salaries	80,706	87,804	90,023	91,820	-	91,820
FY18 Year-end Est.: 0.40 FTE Resident Relations Manager/H.R. Coordinator \$24,186, 1.0 FTE DOR/ARCC Administrative Assistant \$33,862, 1.0 FTE DOR/ARCC Inspector \$31,974						
FY19 Base Budget: 0.40 FTE Resident Relations Manager/H.R. Coordinator \$24,760, 1.0 FTE DOR/ARCC Administrative Assistant \$33,862, 1.0 FTE DOR/ARCC Inspector \$33,198						
P/T Wages	43,094	41,902	44,564	45,943	-	45,943
FY18 Year-end Est.: 1.20 FTE DOR/ARCC Inspectors \$34,644, 0.378 FTE Administrative Assistant \$9,920						
FY19 Base Budget: 1.20 FTE DOR/ARCC Inspectors \$35,716, 0.378 FTE Administrative Assistant \$10,227						
Overtime	215	150	150	200	-	200
Special Pay	1,458	1,800	-	-	-	-
Payroll Taxes	9,655	11,364	12,126	12,417	-	12,417
FY19 Base Budget: 9% of payroll						
401 A Benefit	1,510	2,561	2,701	2,755	-	2,755
FY19 Base Budget: 2.4 employee contributions						
Medical/Dental/Life Insurance	8,453	9,500	9,810	11,195	-	11,195
FY18 Year-end Est.: 1 medical \$8,965, 2.4 dental \$309/person = \$742, and 2.4 life \$43/person = \$103						
FY19 Base Budget: 1 medical \$10,309, 2.4 dental \$324/person = \$778, and 2.4 life \$45/person = \$108						
Sub-Total:	145,091	155,081	159,374	164,330	-	164,330

## FY19 Budget

Dept.

Sub-Department

Category

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### Professional Expenses

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

### Supplies

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

### Other Gen. & Admin. Expenses

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

## FY19 Budget

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Sub-Department

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

Maint. & Repairs

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

Miscellaneous

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

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

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

## FY19 Budget

Dept.

Sub-Department

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Expenditures

Resident Relations

Community Watch

Personnel Expenses

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

Professional Expenses

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

Supplies

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

Other Gen. & Admin. Expenses

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

<b>Total Expenditures:</b>	<b>27,834</b>	<b>81,669</b>	<b>70,965</b>	<b>79,657</b>	<b>-</b>	<b>79,657</b>
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<b>Total Revenues over Expenditures:</b>	<b>(27,834)</b>	<b>(81,669)</b>	<b>(70,965)</b>	<b>(79,657)</b>	<b>-</b>	<b>(79,657)</b>
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## FY19 Budget

Dept.						
Sub-Department		FY 18	FY 18	FY 19	FY 19	FY 19
Category	FY 17	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	706,571	678,198	745,392	766,450	-	766,450
Food Sales	309,792	313,008	339,398	352,513	-	352,513
Sub-Total:	1,016,363	991,206	1,084,790	1,118,963	-	1,118,963
Other Income						
Vending Machine Income	542	1,350	1,240	1,310	-	1,310
Miscellaneous Income General	3,310	2,868	2,564	5,944	-	5,944
Sub-Total:	3,852	4,218	3,804	7,254	-	7,254
<b>Total Revenues:</b>	<b>1,020,215</b>	<b>995,424</b>	<b>1,088,594</b>	<b>1,126,217</b>	<b>-</b>	<b>1,126,217</b>
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	147,207	150,343	147,857	153,717	24,960	178,677
P/T Wages	221,023	193,769	220,877	226,408	(19,728)	206,680
Special Pay	225	-	-	-	-	-
Overtime	4,702	1,100	2,525	2,590	-	2,590
Payroll Taxes	33,867	31,292	32,418	33,241	471	33,712
401 A Benefit	2,167	2,443	1,930	1,897	655	2,356
Medical/Dental/Life Insurance	25,197	37,000	38,196	43,038	10,687	50,519
Sub-Total:	434,388	415,947	443,803	460,890	17,045	474,533
Professional Expenses						
Professional Fees	-	-	1,310	1,375	-	1,375
Sub-Total:	-	-	1,310	1,375	-	1,375
Supplies						
Operating Supplies	11,423	7,405	10,775	10,858	-	10,858
Cleaning Supplies	5,711	4,940	5,646	5,682	-	5,682
Beverage Supplies	7,356	7,590	7,840	7,973	-	7,973
Paper Supplies	13,069	9,503	13,944	14,102	-	14,102
Fuel	172	355	201	277	-	277
Sub-Total:	37,732	29,793	38,406	38,892	-	38,892
Other General & Administrative Expenses						
Employee Recruitment & Testing	2,380	2,401	2,211	2,155	-	2,155
Travel & Training	4,345	2,875	4,339	4,384	-	4,384
Telephone, Internet, Cable	16,311	12,700	16,334	16,424	-	16,424
Utilities/Electricity	3,964	4,250	4,186	4,186	-	4,186
Utilities/Propane	6,162	6,210	7,275	7,342	-	7,342
Utilities/Water	2,460	2,325	2,396	2,427	-	2,427

## FY19 Budget

Dept.

Sub-Department

Category

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

Maintenance & Repairs

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

Operations

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

Miscellaneous

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

**Total Expenditures: 1,068,680 1,025,827 1,132,864 1,166,196 17,505 1,180,299**

**Total Revenues over Expenditures: (48,465) (30,403) (44,270) (39,979) (17,505) (54,082)**

## FY19 Budget

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

## FY19 Budget

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



## FY19 Budget

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Sub-Department

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### Supplies

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

### Other General & Administrative Expenses

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

## FY19 Budget

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Sub-Department

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Points

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### Maintenance & Repairs

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

### Operations

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

### Miscellaneous

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

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

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

## Expenditures

### Food & Beverage

#### 19th Hole

#### Personnel

F/T Salaries	49,809	55,772	49,429	51,614	17,472	69,086
FY18 Year-end Est.: 0.40 FTE Kitchen Supervisor \$12,419; 0.92 FTE Lead Cook \$24,940; 0.37 FTE Bar Supervisor \$7,212; 0.37 FTE Bartender \$5,298						
FY19 Base Budget: 0.40 FTE Kitchen Supervisor \$12,854; 0.92 FTE Lead Cook \$25,812; 0.37 FTE Bar Supervisor \$7,464; 0.37 FTE Bartender \$5,484						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops): add 0.70 FTE Cook						
P/T Wages	90,322	79,228	82,676	84,990	(14,736)	70,254
FY18 Year-end Est.: 1.90 FTE Cook \$44,758; 1.35 FTE Bartender \$18,076; 1.50 FTE Server \$18,164; 0.01 FTE Crowd Monitor/Bar Back \$206; 0.08 FTE Dishwasher \$1,411						
FY19 Base Budget: 1.90 FTE Cook \$45,843; 1.35 FTE Bartender \$18,720; 1.50 FTE Server \$18,720; 0.01 FTE Crowd Monitor/Bar Back \$209; 0.08 FTE Dishwasher \$1,472						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops): minus 0.661 FTE Cook						
Overtime	2,242	325	2,200	2,235	-	2,235
FY19 Base Budget: Required to prevent part-time employees from exceeding Obamacare cap of hours they can work						
Special Pay	150	-	-	-	-	-
Payroll Taxes	14,372	12,179	12,101	12,487	246	12,733
FY19 Base Budget: 9% payroll tax						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
401 A Benefit	496	700	52	-	459	459
FY18 Year-end Est.: One employee contribution ceased in early FY18						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

### Professional Expenses

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

### Supplies

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

### Other General & Administrative Expenses

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

### Maintenance & Repairs

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

### Operations

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

### Miscellaneous

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

### Capital Outlay

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

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

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

## FY19 Budget

Dept.	Sub-Department		FY 17	FY 18	FY 18	FY 19	FY 19	FY 19
	Category		Actual	Revised	Est.	Base	Decision	Approved
	Description			Budget	Year-end	Budget	Points	Budget
Revenues								
Food & Beverage								
Pasta Night								
Charges for Services								
	Beverage Sales		25,186	22,550	27,554	29,267	-	29,267
	FY18 Year-end Est.: Projections based on FYTD and trend analysis							
	FY19 Base Budget: 2.5% increase							
	Food Sales		27,212	29,366	31,225	32,545	-	32,545
	FY18 Year-end Est.: Projections based on FYTD and trend analysis							
	FY19 Base Budget: 2.5% increase							
	Sub-Total:		52,398	51,916	58,779	61,812	-	61,812
	<b>Total Revenues:</b>		<b>52,398</b>	<b>51,916</b>	<b>58,779</b>	<b>61,812</b>	<b>-</b>	<b>61,812</b>
Expenditures								
Food & Beverage								
Pasta Night								
Personnel								
	F/T Salaries		6,753	8,157	7,342	7,538	-	7,538
	FY18 Year-end Est.: 0.10 FTE Kitchen Supervisor \$3,105; 0.10 FTE Lead Cook \$2,912; 0.09 FTE Bartender \$1,325							
	FY19 Base Budget: 0.10 FTE Kitchen Supervisor \$3,214; 0.10 FTE Lead Cook \$2,953; 0.09 FTE Bartender \$1,371							
	P/T Wages		7,131	10,677	9,068	9,416	-	9,416
	FY18 Base Budget: 0.05 FTE Cook \$1,176; 0.15 FTE Bartender \$2,057; 0.24 FTE Server \$3,099; 0.06 FTE Host \$1,086; 0.09 FTE Dishwasher \$1,650							
	FY19 Base Budget: 0.05 FTE Cook \$1,206; 0.15 FTE Bartender \$2,184; 0.24 FTE Server \$3,245; 0.06 FTE Host \$1,096; 0.09 FTE Dishwasher \$1,685							
	Payroll Taxes		1,133	1,695	1,375	1,410	-	1,410
	FY19 Base Budget: 9% payroll tax							
	Sub-Total:		15,017	20,529	17,785	18,364	-	18,364
Supplies								
	Operating Supplies		222	85	77	80	-	80
	FY19 Base Budget: Pro-rated expense to sub-department for glasses and small wares							
	Cleaning Supplies		-	40	-	-	-	-
	Beverage Supplies		-	45	-	-	-	-
	Paper Supplies		-	28	-	-	-	-
	Sub-Total:		222	198	77	80	-	80
Other General & Administrative Expenses								
	Employee Recruitment & Testing		72	201	36	40	-	40
	FY19 Base Budget: Pre-employment expenses for new hires specific to sub-department							
	Utilities/Propane		-	-	-	-	-	-
	Utilities/Water		-	-	-	-	-	-
	Utilities/Solid Waste-Gar/Rec		209	205	213	216	-	216
	FY19 Base Budget: Prorated cost of trash disposal							

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

Workers Comp. Insurance	674	472	472	472	-	472
FY18 Year-end Est.: Lower rate as compared to FY17 due to experience						
FY19 Base Budget: Assumes no increase or possible decrease in rate due to experience						
Dues & Subscriptions	-	-	-	-	-	-
Sub-Total:	955	878	721	728	-	728

### Maintenance & Repairs

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

### Operations

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

### Miscellaneous

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

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

Dept.	Sub-Department	FY 18	FY 18	FY 19	FY 19	FY 19
	Category	Revised	Est.	Base	Decision	Approved
	Description	FY 17 Actual	Budget	Year-end	Budget	Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
	Beverage Sales	116,978	106,145	129,996	136,664	136,664
FY18 Year-end Est.: Based on FYTD, trend analysis and projected additional sales from festival						
FY19 Base Budget: 2.5% increase						
	Food Sales	89,399	71,806	98,553	103,624	103,624
FY18 Year-end Est.: Based on FYTD, trend analysis and projected additional sales from festival						
FY19 Base Budget: 2.5% increase, additional festival day						
	Sub-Total:	206,377	177,951	228,549	240,288	240,288
Other Income						
	Miscellaneous Income General	855	1,000	1,774	2,954	2,954
FY18 Year-end Est.: Merchandise sales from festival						
FY19 Base Budget: Merchandise sales from festival additional day						
	Sub-Total:	855	1,000	1,774	2,954	2,954
	Total Revenues:	207,232	178,951	230,323	243,242	243,242

## Expenditures

Food & Beverage						
Special Events						
Personnel						
F/T Salaries	6,547	2,753	11,140	11,530	7,488	19,018
FY18 Year-end Est.: 0.20 FTE Kitchen Supervisor \$6,210; 0.18 FTE Bar Supervisor \$3,606; 0.09 FTE Bartender \$1,325						
FY19 Base Budget: 0.20 FTE Kitchen Supervisor \$6,427; 0.18 FTE Bar Supervisor \$3,732; 0.09 FTE Bartender \$1,371						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops): add 0.30 FTE Cook						
P/T Wages	39,417	31,622	48,829	50,034	(4,992)	45,042
FY18 Year-end Est.: 0.57 FTE Catering Coordinator \$18,174; 0.75 FTE Cook \$17,649; 0.55 FTE Bartender \$7,520; 0.26 FTE Server \$3,170; 0.05 FTE Crowd Monitor/Bar Back \$1,031; 0.07 FTE Dishwasher \$1,284						
FY19 Base Budget: 0.57 FTE Catering Coordinator \$18,329; 0.75 FTE Cook \$18,096; 0.55 FTE Bartender \$8,008; 0.26 FTE Server \$3,245; 0.05 FTE Crowd Monitor/Bar Back \$1,045; 0.07 FTE Dishwasher \$1,311						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops): minus 0.16 Catering Coordinator						
Overtime	1,794	525	225	200	-	200
Payroll Taxes	3,973	3,123	5,100	5,160	225	5,385
FY19 Base Budget: 9% payroll tax						
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
401 A Benefit	-	-	-	-	196	196
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Medical/Dental/Life Ins.	-	-	-	-	3,206	3,206
FY19 Decision Point: Conversion of part-time cook to full-time cook (added by BOT during Budget workshops)						
Sub-Total:	51,730	38,023	65,294	66,924	6,123	73,047



## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

### Supplies

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

### Other General & Administrative Expenses

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

### Maintenance & Repairs

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

### Operations

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

## FY19 Budget

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

## FY19 Budget

Dept.						
Sub-Department			FY 18	FY 18	FY 19	FY 19
Category		FY 17	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY 19
						Approved
						Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships		235,875	253,737	214,003	211,863	-
						211,863
	FY18 Year-end Est.: Changing demographics have effected BBRD Golf Course memberships: based on 277 memberships resulting in 404 members. FY17 had 319 memberships resulting in 428 members; 24 family memberships converted to single memberships					
	FY19 Base Budget: Based on current industry trends and evolving demographic of new residents moving into BBRD					
Non Resident Golf User Fee		1,300	650	800	750	-
						750
	FY18 Year-end Est.: Based on non-resident golfers joining membership					
	FY19 Base Budget: Based on anticipated number of non-resident golfers obtaining memberships and golfers buying a resident user card to use the facilities as a BBRD resident					
Non Resident-Golf Initiation Fee		450	-	-	-	-
						-
	FY18 Year-end Est.: Line item discontinued and receipts are now merged with Non Resident User Fee line-item					
Fleet Golf Cart Rentals		85,983	90,500	78,900	80,100	-
						80,100
	FY18 Year-end Est.: Increase in number of golfers walking versus renting carts					
	FY19 Base Budget: Based on non-member historical cart rental					
Private Golf Cart Fees		76,221	81,239	89,700	85,000	-
						85,000
	FY18 Year-end Est.: Based on increase in member trail fees					
	FY19 Base Budget: Based on anticipated membership decrease due to illness, death and members moving away					
Handicap Fees		6,525	6,237	5,995	5,820	-
						5,820
	FY18 Year-end Est.: Based on number of players who currently purchased handicap for league play					
	FY19 Base Budget: Based on historical fees collected for individuals wishing to play in BBRD Golf Course leagues, events, and tournaments					
Golf Club Storage		550	500	500	500	-
						500
	FY19 Base Budget: Based on usage trends					
Practice Range		1,502	1,980	2,391	2,500	-
						2,500
	FY18 Year-end Est.: Based on driving range improvements of new tee box and hitting cages; impacted by unexpected long course closure					
	FY19 Base Budget: Based on full season usage of new improved range					
Greens Fees		139,642	133,800	145,837	149,151	-
						149,151
	FY19 Base Budget: Based on historical data and tee time availability & new Highway US1 signage advertising					
Golf Rental Equipment		1,773	1,350	1,295	1,375	-
						1,375
	FY19 Base Budget: Based on increase of seasonal visitors to members who need rental clubs for play					
Sub-Total:		549,821	569,993	539,421	537,059	-
						537,059
Other Income						
Merchandise Sales		65,720	76,000	71,007	74,300	-
						74,300
	FY18 Year-end Est.: Based on sales/impact Hurricane Irma and excessive rains had on golf course closure					
	FY19 Base Budget: Based on increase sales for non-golfers through festivals, street dances and off-course venues					
Miscellaneous Income Golf		1,490	-	-	-	-
						-
Donations		-	-	762	-	-
						-
	FY18 Year-end Est.: Revenue from donated bench					

## FY19 Budget

Dept.

Sub-Department

Category

Description

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

Expenditures

Golf - Pro Shop

Personnel Expenses

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

Professional Expenses

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

Supplies

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

Other Gen. & Admin. Expenses

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

Maint. & Repairs

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

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

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

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

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

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

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

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

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

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

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

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

## FY19 Budget

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



## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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



## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

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

## FY19 Budget

Dept.						
Sub-Department			FY 18	FY 18	FY 19	FY 19
Category		FY 17	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY 19
						Approved
						Budget
Revenues						
R&M/Capital Projects (General Fund)						
Other Income						
Donations		-	-	-	-	-
Grants and Loans		-	50,000	129,089	50,000	50,000
FY18 Year-end Est.: 2015 LWCF Comm. Center grant program reimbursable						
FY19 Base Budget: FRDAP Community Center grant reimbursable						
Transfer from 2018 Bond Projects Fund				-	-	651,000
						651,000
FY19 Decision Point: One-time transfer from the 2018 Bond Projects Fund to reimburse the General Fund for work completed within the 6 months prior to the issuance of the bonds on the New Administration Building project.						
Use of Fund Balance		-	167,308	-	-	-
Prior Year Carry-Over Balances		-	-	-	-	-
Sub-Total:		-	217,308	129,089	50,000	701,000
<b>Total Revenues:</b>		-	<b>217,308</b>	<b>129,089</b>	<b>50,000</b>	<b>701,000</b>
Expenditures						
R&M/Capital Projects						
Professional Expenses						
Professional Fees		13,250	-	-	-	-
Sub-Total:		13,250	-	-	-	-
Contingency						
Contingency		-	50,000	-	75,000	75,000
Sub-Total:		-	50,000	-	75,000	75,000
Repair & Maintenance Projects						
Replace 19th Hole Tables & Chairs		8,356	-	-	-	-
Comm. Ctr. Projs.: Resurface Shuffleboard Concrete/Curbs (grant match)		14,647	-	-	-	-
Bldg. A Sound System Upgrade		4,744	-	-	-	-
Pier Repair (Matthew)		9,500	-	-	-	-
Neighborhood Revitalize Program		-	110,669	110,669	-	25,000
Replace Damaged Concrete Sidewalks/Assembly Areas		-	66,715	15,000	-	-
Comm. Ctr. Projs.: Shuffle Board /Bocce Benches and Covers (grant)		-	20,500	20,500	-	-
Comm. Ctr. Projs.: Replace 4 Bocce Ball Courts (grant)		3,074	4,426	4,426	-	-
Replace Concrete & Pavers Lounge (West Side)		-	55,000	-	-	-
Replace Sidewalks at D&E / 19th Hole		-	-	-	-	-
Relocate Heater Equipment into New Pit Building at Pool #1		-	44,000	-	-	-



## FY19 Budget

Dept. Sub-Department Category Description	FY 17 Actual	FY 18 Revised Budget	FY 18 Est. Year-end	FY 19 Base Budget	FY 19 Decision Points	FY 19 Approved Budget
Replace Golf Cart Path Ph. 3	-	20,000	20,000	-	-	-
Christmas Decorations Ph. 1	-	10,000	12,000	-	-	-
(Golf) Cart Barn Repairs (Irma)	-	-	11,440	-	-	-
Christmas Decorations Ph. 2	-	-	-	-	10,000	10,000
Sub-Total:	40,322	331,310	194,035	-	35,000	35,000

### Capital Outlay

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

## FY19 Budget

Dept.

Sub-Department

Category

Description

FY 17  
Actual

FY 18  
Revised  
Budget

FY 18  
Est.  
Year-end

FY 19  
Base  
Budget

FY 19  
Decision  
Points

FY 19  
Approved  
Budget

Expand Paver Area West of Lounge by 20 feet	-	31,000	-	-	-	-
Replace Pit Building at Pool #1 and Add Salt Water System	-	60,000	-	-	-	-
Replace Roof on Lounge	-	32,000	-	-	-	-
Sails (Sun Shades) South of Lounge	-	10,000	10,000	-	-	-
New Awning and Panels West of Lounge	-	20,000	-	-	-	-
Replace P.S. truck (2002 mid-size)	-	17,000	17,500	-	-	-
Replace P.S. HD Utility Cart (2008)	-	15,000	9,514	-	-	-
Replace P.S. Golf Cart (2000)	-	9,200	9,514	-	-	-
Replace P.S. Golf Cart (2012)	-	9,200	8,985	-	-	-
Replace P.S. Golf Cart (2003)	-	4,200	8,985	-	-	-
Replace Lawnmower	-	30,500	30,500	-	-	-
Additional 4 Pickle Ball Courts	-	75,000	25,000	-	-	-
Restore Golf Course Bunkers Ph. 3	-	30,000	10,000	-	-	-
Lake Bank Restoration, Ph. 6 (left of 11 tee box, right of 16 green )	-	90,000	-	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf	-	22,500	-	-	-	-
Beach Projects, Ph. 3	-	75,000	-	-	-	-
D/E Emergency Backup Generator	-	13,500	-	-	-	-
Marquee Sign at Shopping Ctr.	-	-	-	-	10,000	10,000
Bldg. C Roof Replacement	-	-	-	-	30,000	30,000
Bldg. C Windows Replacement	-	-	-	-	21,000	21,000
Bldg. C Doors Replacement	-	-	-	-	9,000	9,000
Bldg. C Stucco Replacement	-	-	-	-	22,000	22,000
Veterans' Meeting Space (Conversion of Current Res. Relations Office)	-	-	-	-	15,000	15,000
Replace P.S. truck (2005 F-250-size)	-	-	-	-	30,000	30,000
Replace P.S. Golf Cart (2013)	-	-	-	-	9,400	9,400
Bunker Restoration, Ph. 4	-	-	-	-	10,000	10,000
Beach Volley Ball Court (by Pool #1)	-	-	-	-	4,000	4,000
Pools #2 Heater Upgrade (added by BOT during Budget workshops)	-	-	-	-	12,000	12,000
Sub-Total:	301,437	1,840,682	1,311,779	-	172,400	172,400
Total Expenditures:	355,009	2,221,992	1,505,814	75,000	207,400	282,400
Total Revenues over Expenditures:	(355,009)	(2,004,684)	(1,376,725)	(25,000)	443,600	418,600

### FY19 General Fund Approved Budget Decision Point List

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

## Barefoot Bay Recreation District

### FY19 Approved Budget

### Decision Point

Title: Web-based BOT Agenda System

Department: Administration

Sub-Dept.: District Clerk

FY19 Costs: \$17,055

Justification:

Staff has researched various options to the current time-intensive M.S. Word converted to PDF format agenda process for the past year. BoardDocs Pro best meets the needs of BBRD as it is an easily customizable, cloud-based agenda and document management service. Developed specifically for public governing bodies, BoardDocs Pro is a turn-key, state-of-the-art solution that includes all supervision, labor, materials, hosting, hardware, licensing, training, technical support, upgrades and documentation necessary to implement and maintain an effective electronic meeting and document management system. In addition to dramatic improvements in the agenda management processes and effectiveness, subscribers (organizations using this service) consistently report substantial annual cost savings, time-of-staff savings of up to 75% and increased transparency for residents.

Additionally, the District Clerk will be able to record the action details during BOT meetings. BoardDocs Pro also supports multiple motions per agenda item, multiple votes per item and also supports consent agenda items. Using the consent feature, the BOT can vote on several agenda items at once. Many other features are available for the ease of staff and residents in assembling and accessing the agenda, minutes and other documents. A savings of approximately \$3,945 will affect the recurring cost by eliminating the agenda and minutes search software, Clerkbase, currently in place.

Budget Detail:

Software Renewal/Support Fees	(BoardDocs)	21,000
Software Renewal/Support Fees	(Clerkbase)	(3,945)
Total:		17,055

## Barefoot Bay Recreation District

FY19 Approved Budget

Decision Point

Title: Cook - Full Time Conversion (0.23 FTE)  
Department: Food & Beverage  
Sub-Dept.: 19th Hole & Special Events  
FY19 Costs: \$17,505

### Justification:

The short term and long term success of the Food and Beverage Department depends on a team of strong, well trained culinary staff delivering consistent service and high quality of product. The addition of 1.0 FTE Cook and deletion in 0.77 FTEs of part-time positions (0.61 FTE Cook and 0.16 FTE Catering Coordinator) will result in a net increase of 0.23 FTE and will add tremendous value to the services the department can continue to provide to the community. It is vital to secure a stable and cohesive team to not only continue the success of the department but to be prepared to grow our sales and services given the plan to build efficiently equipped facilities. This can happen by recruiting and retaining qualified culinary staff to work in our kitchens. Staff believes that the conversion of a part time cook to full time will provide consistency of product and service, increase sales and meet the current and long term goals of the District.

The Department has 16.82 FTEs proposed for FY19, of which 5 are full-time employees. This decision point would add a 6th full-time position.

### Budget Detail:

F/T Salaries	1.00 FTE	24,960
P/T Wages	-0.77 FTE	(19,728)
Payroll Taxes		471
401 A Benefit		655
Medical/Dental/Life Ins.		10,687
Workers Comp. Insurance		460
Total:		17,505

## Barefoot Bay Recreation District

FY19 Approved Budget

Decision Point

Title: Seasonal Groundskeeper Positions (0.85 FTE)  
Department: Property Services  
Sub-Dept.: Grounds  
FY19 Costs: \$19,283

### Justification:

Property Services is responsible for all common area turf and planter maintenance (excluding the golf Course) plus DOR violation lot mows (last year, staff maintained over 100 lots found in violation of the DOR). Numerous small projects coupled with the summer heavy rains resulted in a backlog of work. Not only were residents unhappy with the appearance of the common areas but the timeliness of project completions suffered. This request will add two seasonal (5 months) 40-hours a week positions to the Grounds Sub-department to help raise the service level towards the expectations of the residents.

### Budget Detail:

P/T Wages	16,442
Payroll Taxes	1,480
Workers Comp. Insurance	987
Employee Clothing Allowance	210
Total:	19,119

## Barefoot Bay Recreation District

FY19 Approved Budget

Decision Point

Title: Building Tech III (1.0 FTE)  
Department: Property Services  
Sub-Dept.: Buildings  
FY19 Costs: \$45,921

### Justification:

The addition of 1.0 FTE Building Tech III will increase the productivity of the P. S. Building staff. By adding another Building Tech III, the department will be able to execute many more projects (one-time and/or maintenance related). The addition of a Building Tech III position will permit more complex projects to be completed quicker in addition to increasing the turn around speed of work order requests.

### Budget Detail:

F/T Salaries	29,432
Payroll Taxes	2,649
401 A Benefit	883
Medical/Dental/Life Ins.	10,687
Workers Comp. Insurance	1,504
Employee Clothing Allowance	161
Total:	45,316

**Barefoot Bay Recreation District**

FY19 Approved Budget

Decision Point

Title: Property Service Radio System Repeater  
Department: Property Services  
Sub-Dept.: Buildings  
FY19 Costs: \$6,800

Justification:

Within the FY18 Budget, Property Services has funding for handheld radios to make communication between staff much easier. However with the layout of BBRD, even the best of radios only work so well. To get optimal radio contact, a repeater system is needed which can connect to the large antenna at the Property Service Building (at Falcon Drive). The addition of a repeater system should will make the radios capable of reaching all of BBRD, including the beach.

Budget Detail:

R & M Equipment	6,800
Total:	6,800



**Barefoot Bay Recreation District**

FY19 Approved Budget

Decision Point

Title: West RV Lot CCTV System Repair/Replace  
Department: Administration  
Sub-Dept.: N/A  
FY19 Costs: \$8,500

Justification:

The current closed-circuit television system in the West RV Lot was installed in 2012. The cameras and wire are in need of replacement to improve the clarity of the recordings. Currently, the recordings do not provide clear footage, due to degradation of the cameras and the wiring. The estimated cost is to replace the cameras, cables, conduit, labor, wire and installation.

Budget Detail:

R & M Equipment		8,500
Total:		8,500

General Fund  
FY18 Year-end Estimate  
Comparative Table

General Fund  
FY18 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		3,599,982																			3,599,982
Recreation Fees																290,000					290,000
Guess Passes			61,800																		61,800
Golf Memberships											214,003										214,003
Non Resident Golf User Fees											800										800
Fleet Golf Cart Rentals											78,900										78,900
Private Golf Cart Fees											89,700										89,700
Handicap Fees											5,995										5,995
Golf Club Storage											500										500
Practice Range											2,391										2,391
Greens Fees											145,837										145,837
Golf Rental Equipment											1,295										1,295
Merchandise Sales											71,007										71,007
Beverage Sales							351,998	235,844	27,554	129,996											745,392
Food Sales							68,958	140,662	31,225	98,553											339,398
Building Rentals			4,500																		4,500
DOR Enforcement Fees				13,000																	13,000
Grants and Loans																				129,089	129,089
Interest Income		18,000																			18,000
Donations											762										762
Vending Machine Income							1,240														1,240
NSF Fees		80																			80
Sales Tax Discounts		360																			360
Delinquent Fee Collections		5,040															750	990			6,780
Lien Fee Reimbursement		1,005																			1,005
Legal Fee Recovery		995																			995
Postage Revenue		98																			98
Ins. Proceeds (reimbursements)	7,000																				7,000
Proceeds from Sale of Fixed Assets		12,000																			12,000
Misc. Income General	325	1,000	4,200				465	325		1,774	2,221										10,310
Vehicle Storage Income																		157,100			157,100
Kayak Storage Income																		2,520			2,520
Leasing Income																	79,129				79,129
Common Area Maint. Income																	13,356				13,356
Real Estate Taxes Income																	9,233				9,233
Total Revenues:	7,325	3,638,560	70,500	13,000	-	-	422,661	376,831	58,779	230,323	613,411	-	-	-	-	290,000	102,468	160,610	-	129,089	6,113,557
Expenditures																					
F/T Salaries	53,482	162,475	64,742	90,023		58,120	21,825	49,429	7,342	11,140	153,588	206,518	77,017	71,900	78,452						1,106,053
P/T Wages	24,857		31,321	44,564	35,835	17,981	62,324	82,676	9,068	48,829	43,437	22,614	19,854	137,574	162,754	22,644					766,332
Special Pay	1,000											1,300		100	2,800						5,200
Overtime	40	3,589	150	150	55		100	2,200		225	90	962		950	250						8,761
Payroll Taxes	7,144	14,946	8,646	12,126	3,225	6,849	6,993	12,101	1,375	5,100	17,740	20,825	8,718	18,947	21,983	2,037					168,755
401 A Benefit	1,604	2,042	1,942	2,701		1,878		52			3,810	2,240		1,015							17,284
Medical/Dental/Life Insurance	12,244	9,331	9,529	9,810		43	19,055	19,098			9,137	64,910	9,360	9,669	18,634						190,820
Payroll Fees		16,860																			16,860
Professional Fees	17,641	28,070			27,144		812	498			2,400							5,000			81,565
Legal Fees	90,000		3,000	15,025																	108,025
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	3,945	5,070	300	10,800							1,668										21,783
Operating Supplies	4,907	4,895	3,500	3,797	850	645	3,625	4,564	77	1,864	11,950	6,300	351	2,177	1,250	779		350			51,881
Cleaning Supplies							1,634	4,012						22,025							27,671
Chlorine															33,824						33,824
Chemicals												325	1,250								1,575
Beverage Supplies							4,899	2,265		676											7,840

General Fund  
FY18 Year-end Estimate  
Comparative Table

General Fund  
FY18 Year-end Estimate  
Comparative Table

Description	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
Paper Supplies						154	6,623	6,522		645											13,944
Small Tools & Hardware												6,050	457	202							6,709
Fuel				5,400	3,000		75	126				10,289	2,694	1,008					250		22,842
Collection Fees		68,210																			68,210
Collection Discounts		113,648																			113,648
Property Taxes		15,636									1,300						15,056				31,992
ICMA Retirement		1,000																			1,000
Employee Incentive		6,010																			6,010
Employee Recruitment & Testing	645	240	350	300	232	50	745	1,325	36	55	614	200	400	1,300	526	100					7,118
Lien & Recording Fees	581	925																			1,506
Travel & Training	4,480	5,650	2,000	2,100		225	2,194	1,920			2,460	2,100			680						23,809
Telephone, Internet, Cable	2,737	3,708	1,415	1,768	352	1,634	585	14,115			4,859	5,302		394	2,357	992					40,218
Postage	2,292	3,395		4,310							25										10,022
Utilities/Electrical		4,206	679	680			1,854	2,332			17,283	15,969			19,217	7,211	1,130	8,690			79,251
Utilities/Propane							1,355	3,624		2,296					13,907	275					21,457
Utilities/Water			350	350			901	1,495			8,213	5,801			11,951	4,750	720	1,864			36,395
Utilities/Solid Waste-Garbage							1,625	1,129	213	526	8,123	4,358	4,480			1,140	3,924				25,518
Utilities/Portable Toilets																6,100					6,100
HOA Utilities																	3,670				3,670
Equipment Leasing	3,465	1,860	2,315	2,830			1,844	3,304		2,656	29,210	2,400	3,300						950		54,134
Uniform Leasing							2,925	2,954													5,879
Insurance	120,998																				120,998
Resident Activities																3,536					3,536
Workers Comp. Insurance	1,209	396	214	392	147	1,908	1,822	3,175	472	997	4,362	9,402	4,251	7,504	8,158	812					45,221
Access System Service Fee																		3,238			3,238
Licenses, permits & lien fees												250	500		1,050						1,800
Printing	2,495	1,113	300	555																	4,463
Advertising	3,587	1,409								954	2,900										8,850
Employee Clothing Allowance				275	125						1,300	1,851	1,155	2,335	1,447						8,488
Bank Charges		28,750																			28,750
Dues & Subscriptions	2,850	214		105			4,511	2,008		1,574	6,389	2,656									20,307
DOR Enforcement Expenses				1,300																	1,300
Election Expenses	7,712																				7,712
Golf Course Maintenance											448,077										448,077
R & M Misc		-					120	315				18,950						150			19,535
R & M Buildings		2,220	550	525			2,794	1,796	122	246	13,500	35,252					7,800				64,805
R & M Grounds											63,899		19,355			47,000	350		94,768		225,372
R & M Equipment	500	1,100	925	500		475	7,233	7,955		989	11,000	6,145	6,195	1,100	5,615	4,473		1,450	7,300		62,955
R & M Pools															9,750						9,750
Vehicle Maintenance				750								4,800									5,550
Music & Entertainment							53,765	11,345	2,400	27,995											95,505
Food Costs of Sales							36,657	77,998	17,325	49,277											181,257
Beverage Costs of Sales							114,107	78,981	9,422	40,299											242,809
Soft Drinks & CO <sub>2</sub>							21,119	14,270	596	403											36,388
Merchandise Cost of Sales											46,567										46,567
Miscellaneous Expenditures			700	50																	750
Debt Service Principal																		31,603			31,603
Debt Service Interest																		3,181			3,181
R&M Projects																				194,035	194,035
Capital projects																				1,311,779	1,311,779
Cash Over/Short			(2)				3														1
Total Expenditures:	532,915	537,968	132,926	211,186	70,965	89,962	384,124	413,584	48,448	196,746	913,901	457,769	159,337	278,200	394,605	101,849	32,650	15,742	143,052	1,505,814	6,621,743
Total Revenues over Expenditures:	(525,590)	3,100,592	(62,426)	(198,186)	(70,965)	(89,962)	38,537	(36,753)	10,331	33,577	(300,490)	(457,769)	(159,337)	(278,200)	(394,605)	188,151	69,818	144,868	(143,052)	(1,376,725)	(508,186)

General Fund  
FY19 Approved Budget  
Comparative Table

General Fund  
FY19 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		3,710,144																				3,710,144
Recreation Fees																	290,000					290,000
Guess Passes			62,300																			62,300
Golf Memberships												211,863										211,863
Non Resident Golf Initiation Fees												750										750
Fleet Golf Cart Rentals												80,100										80,100
Private Golf Cart Fees												85,000										85,000
Handicap Fees												5,820										5,820
Golf Club Storage												500										500
Practice Range												2,500										2,500
Greens Fees												149,151										149,151
Golf Rental Equipment												1,375										1,375
Merchandise Sales												74,300										74,300
Beverage Sales							358,979	241,540	29,267	136,664												766,450
Food Sales							72,166	144,178	32,545	103,624												352,513
Building Rentals			4,500																			4,500
DOR Enforcement Fees				13,000																		13,000
Grants and Loans																					50,000	50,000
Interest Income		12,000																				12,000
Vending Machine Income							1,310															1,310
Sales Tax Discounts		360																				360
Delinquent Fee Collections		5,010																500	1,025			6,535
Lien Fee Reimbursement		1,515																				1,515
Legal Fee Recovery		2,020																				2,020
Postage Revenue		98																				98
Misc. Income General	400	1,000	4,215				1,995	995		2,954	2,250											13,809
Vehicle Storage Income																			157,100			157,100
Kayak Storage Income																			2,520			2,520
Leasing Income																		79,920				79,920
Common Area Maint. Income																		13,490				13,490
Real Estate Taxes Income																		9,325				9,325
Transfer From 201 Bond Projects Fund																					651,000	651,000
Total Revenues:	3,900	3,737,227	71,015	13,000	-	-	434,450	386,713	61,812	243,242	613,609	-	-	-	-	-	290,000	103,235	160,645	-	701,000	6,819,848
Expenditures																						
F/T Salaries	54,413	178,662	66,584	91,820		60,445	22,589	69,086	7,538	19,018	157,930	242,146	79,328	74,057	80,806							1,204,422
P/T Wages	20,480		31,796	45,943	35,890	18,134	63,834	70,254	9,416	45,042	44,740	22,423	36,891	153,869	167,637	23,323						789,672
Special Pay	1,000	500										300		134	2,800							4,734
Overtime	40	1,000	150	200			155	2,235		200		950		352	250							5,532
Payroll Taxes	6,834	16,215	8,854	12,417	3,230	7,072	7,112	12,733	1,410	5,385	18,240	23,924	10,460	20,557	22,634	2,099						179,176
401 A Benefit	1,632	2,042	1,998	2,755		1,897		459		196	4,107	3,191		1,045								19,322
Medical/Dental/Life Insurance	14,038	10,687	10,899	11,195		45	21,521	28,953		3,206	10,489	85,163	10,732	11,065	21,374							239,367
Payroll Fees		16,860																				16,860
Professional Fees	3,895	11,770			36,000		925	450			1,700								2,500			57,240
Legal Fees	95,000		3,000	16,050																		114,050
Management Fees	190,400																					190,400
Management Fees/Tax Roll	5,000																					5,000
Accounting & Auditing Fees		33,000																				33,000
Software Renewal/Support Fees	34,650	5,290	350	10,800							1,860											52,950
Operating Supplies	5,200	5,300	3,600	3,910	750	609	3,689	4,575	80	1,905	12,150	6,850	900	2,250	1,275	900			150			54,093
Cleaning Supplies							1,658	4,024							22,607							28,289
Chlorine															34,057							34,057
Chemicals												325	1,175									1,500
Beverage Supplies							5,000	2,285		688												7,973
Paper Supplies						169	6,702	6,551		680												14,102
Small Tools & Hardware												6,950	850	200								8,000

General Fund  
FY19 Approved Budget  
Comparative Table

General Fund  
FY19 Approved Budget  
Comparative Table

Description	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
Fuel				5,450	3,000		82	195				10,371	2,800	1,675					250		23,823
Collection Fees		70,256																			70,256
Collection Discounts		117,057																			117,057
Property Taxes		16,105									1,365						15,300				32,770
ICMA Retirement		1,000																			1,000
Employee Incentive		61,524																			61,524
Employee Recruitment & Testing	200	120	375	250	150	50	795	1,195	40	75	500	600	400	1,200	900	100					6,950
Lien & Recording Fees	500	1,088																			1,588
Travel & Training	4,805	5,600	2,715	2,165		225	2,225	1,934			2,500	2,200			700						25,069
Telephone, Internet, Cable	2,478	3,819	1,486	1,821	395	1,639	601	14,184			4,907	5,350		460	2,425	1,120					40,685
Postage	2,302	3,497		4,388																	10,187
Utilities/Electrical		4,206	679	680			1,854	2,332			17,250	16,000			19,217	7,211	1,130	8,690			79,249
Utilities/Propane							1,365	3,680		2,297					14,126	350					21,818
Utilities/Water			375	375			901	1,526			8,459	5,996			12,600	4,850	720	1,864			37,666
Utilities/Solid Waste-Garbage							1,632	1,159	216	615	8,300	4,470	5,000			1,165	4,042				26,599
Utilities/Portable Toilets																6,195					6,195
HOA Utilities																	3,743				3,743
Equipment Leasing	3,569	1,860	2,387	2,915			1,891	3,315		2,675	29,209	2,400	1,850						1,000		53,071
Uniform Leasing							2,984	3,013													5,997
Insurance	120,998																				120,998
Resident Activities																13,800					13,800
Workers Comp. Insurance	1,209	396	214	392	147	1,908	1,822	3,497	472	1,135	4,362	10,906	5,238	8,241	8,158	812					48,909
Access System Service Fee																		3,238			3,238
Licenses, permits & lien fees												250	500		1,050						1,800
Printing	2,570	1,146	450	495																	4,661
Advertising	3,695	1,451								2,175	2,900										10,221
Employee Clothing Allowance				200	95						1,300	2,041	1,385	2,335	1,515						8,871
Bank Charges		30,763																			30,763
Dues & Subscriptions	3,850	220		140			4,570	2,008		1,574	6,813	2,906									22,081
DOR Enforcement Expenses				1,300																	1,300
Election Expenses	8,650																				8,650
Golf Course Maintenance											456,759										456,759
R & M Misc							125	320				22,500						150			23,095
R & M Buildings		2,287	550	525			2,850	1,950	125	250	4,900	35,850					6,800				56,087
R & M Grounds											34,200	13,350	21,000			47,200	350		71,000		187,100
R & M Equipment	1,925	750	1,550	650		325	7,360	7,822		1,000	5,900		8,990	710	5,080	5,350		1,450	500		49,362
R & M Pools															15,252						15,252
Vehicle Maintenance				822								4,860									5,682
Contingency		20,618																		75,000	95,618
Music & Entertainment							54,590	11,295	2,400	31,635											99,920
Food Costs of Sales							36,990	78,005	17,104	51,812											183,911
Beverage Costs of Sales							116,455	80,005	9,658	42,365											248,483
Soft Drinks & CO <sub>2</sub>							21,598	14,691	624	566											37,479
Merchandise Cost of Sales											44,500										44,500
Miscellaneous Expenditures			670																		670
Debt Service Principal																			31,603		31,603
Debt Service Interest																			3,181		3,181
Transfer to Debt Service Fund		700,000																			700,000
R&M Projects																				35,000	35,000
Capital projects																				172,400	172,400
Total Expenditures:	589,333	1,325,089	138,682	217,658	79,657	92,518	393,875	433,731	49,083	214,494	885,340	532,272	187,499	300,757	411,856	114,475	32,085	15,542	110,034	282,400	6,406,380
Total Revenues over Expenditures:	(585,433)	2,412,138	(67,667)	(204,658)	(79,657)	(92,518)	40,575	(47,018)	12,729	28,748	(271,731)	(532,272)	(187,499)	(300,757)	(411,856)	175,525	71,150	145,103	(110,034)	418,600	413,468

## FY19 Budget

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

## FY19 Budget

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

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Administration (roll up)</b>									
Revenues									
Assessments									
District Assessment Fee	2,639,739	3,349,239	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,515,627	2,933,564
Total Assessments	2,639,739	3,349,239	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,515,627	2,933,564
Investment Income									
Interest Income	35	2,150	1,207	11,755	1,015	12,154	148	20,873	6,069
Total Investment Income	35	2,150	1,207	11,755	1,015	12,154	148	20,873	6,069
Other Income									
Trsf. From Other Depts.	134,535	322,885	-	-	-	-	-	-	-
NSF Fees	-	80	240	480	240	320	120	160	40
Sale Tax Discount	-	150	150	360	150	360	150	360	150
Delinquent Fee Collections	6,554	14,124	3,130	7,250	2,570	6,550	2,250	5,150	1,910
Lien Fee Reimbursement	288	1,718	1,035	3,420	675	1,395	1,665	2,655	270
Legal Fee Recovery	-	1,883	6,425	4,393	2,266	6,046	664	4,858	-
Postage revenue	64	245	127	417	81	179	200	327	30
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	625	6,623
Misc. Income General	1,326	40,802	3,571	5,692	36,646	36,994	257	21,587	53
Leasing Income	-	-	-	-	-	-	-	-	-
Total Other Income	142,769	388,820	22,740	35,109	51,054	68,752	5,931	35,722	9,076
<b>Total Revenues</b>	<b>2,782,543</b>	<b>3,740,209</b>	<b>2,685,965</b>	<b>3,412,354</b>	<b>2,858,104</b>	<b>3,592,467</b>	<b>2,834,941</b>	<b>3,572,222</b>	<b>2,948,709</b>
Expenditures									
Personnel Expenses									
Reg Salaries	63,587	165,886	-	-	-	-	-	-	-
F/T Salaries	-	-	72,280	179,608	65,656	169,011	82,590	204,759	83,922
P/T Wages	-	-	5,261	15,711	15,215	35,385	5,662	16,577	6,234
Overtime	421	2,380	59	175	-	-	27	193	2,863
Special Pay	-	-	250	425	1,100	2,800	325	1,525	700
Vacation/Sick Pay	6,935	17,569	-	-	-	-	-	-	-
Payroll Taxes	6,234	13,606	6,431	14,689	6,993	16,962	7,303	17,409	7,118
401 A Benefit	46	46	204	553	1,699	4,017	1,849	3,868	686
Medical Insurance	14,386	27,051	14,641	34,448	12,375	29,714	13,412	26,952	14,722
Total Personnel Expenses	91,609	226,538	99,127	245,610	103,037	257,889	111,168	271,282	116,245
Professional Expenses									
Payroll Fees	6,435	14,575	3,367	6,839	4,913	12,820	7,326	13,734	5,678
Professional Fees	38,435	80,984	16,666	41,799	30,942	50,265	26,298	74,327	25,075
Legal Fees	42,984	147,959	36,255	103,154	36,266	134,322	43,044	100,374	24,506
Management Fees	49,403	121,362	60,097	138,932	54,396	146,753	66,339	148,376	63,594
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accounting & Auditing Fees	2,750	23,500	2,500	31,500	24,500	24,500	31,000	31,000	21,000
Software Renewal/Sup. Fees	-	4,656	-	4,434	-	4,646	-	4,858	1,058
Total Professional Expenses	145,007	398,035	123,885	331,658	156,017	378,306	179,008	377,668	145,911



# Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Administration (roll up)</b>									
Supplies									
Operating Supplies	3,821	8,451	4,124	11,094	4,207	15,756	3,101	9,111	3,122
Cleaning Supplies	-	-	-	-	-	-	-	-	-
Fuel	-	48	72	240	32	32	32	64	-
Contingency	-	-	-	-	-	-	-	-	-
Total Supplies	3,821	8,499	4,196	11,334	4,239	15,788	3,133	9,176	3,122
Other Gen. & Admin. Expenses									
Collection Fees	64,588	64,588	64,338	64,338	64,755	64,755	67,945	67,945	68,211
Collection Discounts	101,349	103,025	101,818	103,411	107,434	109,352	108,238	109,815	112,857
Property Taxes	12,703	12,703	14,088	14,088	14,142	14,142	15,711	15,711	15,636
Sales Tax	-	-	350	350	-	-	-	-	-
ICMA Retirement	500	1,000	500	1,000	500	1,000	500	1,000	500
Employee Incentive	3,080	3,299	4,373	4,373	4,887	4,887	5,571	5,571	6,010
Employee Recruitment	1,067	1,200	107	526	-	101	142	457	521
Lien & Recording Fees	1,317	2,504	671	3,661	674	2,349	880	2,934	484
Refunds	-	-	-	-	64	-	-	-	-
Travel and Training	447	3,097	1,358	3,211	411	3,554	1,441	4,444	250
Telephone, Internet & Cable	2,776	6,505	3,213	6,738	1,819	4,164	1,709	4,854	2,593
Postage	268	3,692	5,453	8,823	750	4,479	1,223	8,500	761
Utilities/Electricity	1,892	4,622	1,756	4,111	1,747	3,989	1,368	3,659	1,692
Utilities/Solid Waste & Recy.	-	291	-	-	-	-	-	-	-
Equipment Leasing	3,908	7,723	2,401	5,844	2,797	6,278	2,804	6,277	2,816
Insurance	59,338	134,520	60,160	137,726	63,106	142,296	67,197	150,430	50,156
Workers Comp. Insurance	1,516	1,800	2,465	2,838	5,783	6,845	1,928	2,244	669
Printing	8	8	923	4,839	145	2,503	-	6,574	508
Advertising	425	2,606	2,115	4,135	390	1,832	2,254	3,654	3,307
Bank Charges	4,715	19,294	10,770	20,630	11,197	20,124	12,777	24,817	11,406
Bad Debts	30	(26)	(422)	(2,052)	3,621	799	(296)	(1,790)	(88)
Dues and Subscriptions	711	807	220	441	220	936	4,405	6,118	6,725
Election Expenses	8,379	8,379	2,158	2,158	8,150	8,150	692	692	7,712
Beverage Cost of Sales	131	-	-	-	-	-	-	-	-
Total G. & A. Expense	269,149	381,637	278,814	391,189	292,592	402,535	296,489	423,905	292,724
Maintenance & Repairs									
R & M Misc	107	107	-	-	-	-	-	-	-
R & M Buildings	1,741	1,921	(41)	53	1,766	1,867	1,689	2,000	887
R & M Equipment	2,599	1,360	2,191	3,370	79	79	5,853	6,358	212
Total Maintenance & Repairs	4,446	3,387	2,149	3,423	1,845	1,946	7,542	8,357	1,099
Miscellaneous									
Transfer to Other Departments	725,484	1,741,162	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	6,969	-	99	-	-	-	-	7
Cash Over/Short	-	-	-	10	(0)	101	0	(7)	(31)
Total Miscellaneous	725,484	1,748,131	-	109	(0)	101	0	(7)	(24)

# Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Administration (roll up)</b>									
Capital Outlay	-	-	-	-	-	10,936	-	-	-
Capital Outlay	-	-	-	-	-	10,936	-	-	-
Total Capital Outlay	-	-	-	-	-	10,936	-	-	-
<b>Total Expenditures</b>	<b>1,239,517</b>	<b>2,766,227</b>	<b>508,171</b>	<b>983,322</b>	<b>557,731</b>	<b>1,067,501</b>	<b>597,339</b>	<b>1,090,382</b>	<b>559,077</b>
Transfers									
Transfers Out									
Transfer to Debt Service Fund	505,680	(800,000)	(800,000)	(800,000)	-	(570,000)	(430,000)	(430,000)	-
Transfer to Reserve	-	-	-	-	-	-	-	-	-
Transfer to Capital Account	-	-	-	-	-	-	-	-	-
Total Transfers Out	<u>505,680</u>	<u>(800,000)</u>	<u>(800,000)</u>	<u>(800,000)</u>	<u>-</u>	<u>(570,000)</u>	<u>(430,000)</u>	<u>(430,000)</u>	<u>-</u>
<b>Total Transfers</b>	<b>505,680</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>-</b>	<b>(570,000)</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>-</b>
Net Rev. & Trsf. in /Exp. (exclud. Trsf. out)	1,543,026	973,981	2,177,794	2,429,032	2,300,373	2,524,966	2,237,602	2,481,840	2,389,633

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Administration - District Clerk</b>							
Revenues							
Other Income							
Postage revenue	-	-	1	-	-	-	-
Insurance Proceeds	7,961	7,961	8,248	16,429	625	625	6,623
Misc. Income General	24	257	332	536	163	292	48
Total Other Income	7,985	8,218	8,582	16,965	788	917	6,670
<b>Total Revenues</b>	<b>7,985</b>	<b>8,218</b>	<b>8,582</b>	<b>16,965</b>	<b>788</b>	<b>917</b>	<b>6,670</b>
Expenditures							
Personnel Expenses							
F/T Salaries	24,045	57,073	15,774	40,131	18,611	50,803	20,442
P/T Wages	-	1,352	6,294	16,790	5,662	16,577	6,234
Overtime	19	136	-	-	-	-	-
Special Pay	-	-	-	-	-	400	700
Payroll Taxes	1,906	4,409	1,930	4,752	1,965	5,195	1,677
401 A Benefit	70	393	506	1,196	599	1,504	686
Medical Insurance	5,856	12,930	3,093	7,466	3,681	7,906	7,557
Total Personnel Expenses	31,895	76,292	27,597	70,336	30,518	82,385	37,296
Professional Expenses							
Professional Fees	12,871	27,982	27,492	46,815	22,882	50,773	6,452
Legal Fees	36,255	103,154	36,266	134,322	43,044	100,374	24,861
Management Fees	60,097	138,932	54,396	146,753	66,339	148,376	63,594
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Professional Expenses	114,223	275,068	123,154	332,890	137,266	304,523	99,907
Supplies							
Operating Supplies	2,878	5,414	2,919	8,642	1,940	4,814	2,220
Fuel	72	209	32	32	32	64	-
Total Supplies	2,950	5,624	2,950	8,673	1,971	4,879	2,220
Other Gen. & Admin. Expenses							
Employee Recruitment	-	217	-	-	142	142	420
Lien & Recording Fees	151	2,021	204	1,259	340	1,760	184
Travel and Training	270	640	35	1,925	140	794	250
Telephone, Internet & Cable	-	-	252	757	161	1,308	1,386
Postage	4,515	5,991	-	1,432	26	6,460	8
Equipment Leasing	971	2,699	1,392	3,158	1,399	3,207	1,671
Insurance	60,160	137,726	63,106	142,296	67,197	150,430	50,156
Workers Comp. Insurance	2,465	2,838	5,494	6,349	1,608	1,693	504
Printing	69	3,323	-	1,134	-	5,843	-
Advertising	2,115	2,877	390	498	2,216	2,272	3,307
Dues and Subscriptions	175	396	175	722	4,360	4,670	6,680
Election Expenses	2,158	2,158	8,150	8,150	692	692	7,712
Total G. & A. Expense	73,048	160,886	79,197	167,680	78,279	179,271	72,278
Maintenance & Repairs							
R & M Buildings	-	-	-	-	-	-	285
R & M Equipment	1,660	1,700	-	-	4,785	5,290	-
Total Maintenance & Repairs	1,660	1,700	-	-	4,785	5,290	285
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		Feb18
	YTD	FY15	YTD	FY16	YTD	FY17	YTD
Administration - District Clerk	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Capital Outlay							
Capital Outlay	-	-	-	10,936	-	-	
Total Capital Outlay	-	-	-	10,936	-	-	-
<b>Total Expenditures</b>	<b>223,777</b>	<b>519,669</b>	<b>232,898</b>	<b>590,615</b>	<b>252,819</b>	<b>576,347</b>	<b>211,985</b>

## Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Administration - Finance</b>							
Revenues							
Assessments							
District Assessment Fee	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,530,317	2,933,564
Total Assessments	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,530,317	2,933,564
Investment Income							
Interest Income	1,207	11,755	1,015	12,154	148	16,163	6,069
Total Investment Income	1,207	11,755	1,015	12,154	148	16,163	6,069
Other Income							
NSF Fees	240	480	240	320	120	160	40
Sale Tax Discount	150	360	150	360	150	360	150
Delinquent Fee Collections	3,130	7,250	2,570	6,550	2,250	5,150	1,910
Lien Fee Reimbursement	1,035	3,420	675	1,395	1,665	2,655	270
Legal Fee Recovery	6,425	4,393	2,266	6,046	664	7,858	-
Postage revenue	127	417	80	179	200	327	30
Sale of Fixed Assets	-	5,035	-	300	-	-	-
Donations	100	100	178	178	-	-	-
Misc. Income General	3,548	5,435	36,314	36,459	94	21,295	5
Total Other Income	14,754	26,891	42,472	51,787	5,143	37,805	2,405
<b>Total Revenues</b>	<b>2,677,979</b>	<b>3,404,136</b>	<b>2,849,522</b>	<b>3,575,502</b>	<b>2,834,153</b>	<b>3,584,285</b>	<b>2,942,039</b>
Expenditures							
Personnel Expenses							
F/T Salaries	48,235	122,535	49,882	128,880	63,979	153,956	63,481
P/T Wages	5,261	14,359	8,921	18,595	-	-	-
Overtime	40	40	-	-	27	193	2,863
Special Pay	250	425	1,100	2,800	325	1,125	-
Payroll Taxes	4,525	10,280	5,063	12,211	5,338	12,214	5,441
401 A Benefit	135	161	1,193	2,820	1,250	2,363	-
Medical Insurance	8,785	21,518	9,282	22,248	9,731	19,045	7,164
Total Personnel Expenses	67,231	169,318	75,440	187,554	80,650	188,897	78,950
Professional Expenses							
Payroll Fees	3,367	6,839	4,913	12,820	7,326	13,734	5,678
Professional Fees	3,795	13,817	3,450	3,450	3,416	23,554	18,623
Legal Fees	-	-	-	-	-	-	(355)
Accounting & Auditing Fees	2,500	31,500	24,500	24,500	31,000	31,000	21,000
Software Renewal/Sup. Fees	-	4,434	-	4,646	-	4,858	1,058
Total Professional Expenses	9,662	56,590	32,863	45,416	41,742	73,146	46,004
Supplies							
Operating Supplies	1,246	5,679	1,289	7,114	1,162	4,297	902
Fuel	-	31	-	-	-	-	-
Total Supplies	1,246	5,710	1,289	7,114	1,162	4,297	902
Other Gen. & Admin. Expenses							
Collection Fees	64,338	64,338	64,755	64,755	67,945	67,945	68,211
Collection Discounts	101,818	103,411	107,434	109,352	108,238	109,815	112,857
Property Taxes	14,088	14,088	14,142	14,142	15,711	15,711	15,636
Sales Tax	350	350	-	-	-	-	-
ICMA Retirement	500	1,000	500	1,000	500	1,000	500
Employee Incentive	4,373	4,373	4,887	4,887	5,571	5,571	6,010
Employee Recruitment	107	309	-	101	-	315	101
Lien & Recording Fees	520	1,640	470	1,090	540	1,174	300
Refunds	-	-	64	-	-	-	-
Travel and Training	1,088	2,571	376	1,629	1,301	3,650	-
Telephone, Internet & Cable	3,213	6,738	1,567	3,408	1,548	3,545	1,207
Postage	938	2,832	750	3,047	1,197	2,040	753

## Revenue and Expenditure History per Department

	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD
<b>Administration - Finance</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Utilities/Electricity	1,756	4,111	1,747	3,989	1,368	3,659	1,692
Equipment Leasing	1,430	3,145	1,405	3,120	1,405	3,070	1,145
Workers Comp. Insurance	-	-	289	496	320	551	165
Printing	853	1,516	145	1,369	-	731	508
Advertising	-	1,258	-	1,334	38	1,382	-
Bank Charges	10,770	20,630	11,197	20,124	12,777	24,817	11,406
Bad Debts	(422)	(2,052)	3,621	799	(296)	(1,790)	(88)
Dues and Subscriptions	45	45	45	214	45	1,448	45
<b>Total G. &amp; A. Expense</b>	<b>205,766</b>	<b>230,302</b>	<b>213,395</b>	<b>234,855</b>	<b>218,209</b>	<b>244,634</b>	<b>220,446</b>
<b>Maintenance &amp; Repairs</b>							
R & M Buildings	(41)	53	1,766	1,867	1,689	2,000	602
R & M Equipment	530	1,670	79	79	1,068	1,068	212
<b>Total Maintenance &amp; Repairs</b>	<b>489</b>	<b>1,723</b>	<b>1,845</b>	<b>1,946</b>	<b>2,757</b>	<b>3,068</b>	<b>814</b>
<b>Miscellaneous</b>							
Miscellaneous Expenditures	-	-	-	-	-	-	7
Cash Over/Short	-	10	-	1	0	(7)	(31)
<b>Total Miscellaneous</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>1</b>	<b>0</b>	<b>(7)</b>	<b>(24)</b>
<b>Capital Outlay</b>							
Capital Outlay	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>284,395</b>	<b>463,653</b>	<b>324,832</b>	<b>476,886</b>	<b>344,520</b>	<b>514,035</b>	<b>347,092</b>
<b>Transfers</b>							
Transfers Out							
Transfer to Debt Service Fund	(800,000)	(800,000)	-	(570,000)	(430,000)	(525,428)	-
<b>Total Transfers Out</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>-</b>	<b>(570,000)</b>	<b>(430,000)</b>	<b>(525,428)</b>	<b>-</b>
<b>Total Transfers</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>-</b>	<b>(570,000)</b>	<b>(430,000)</b>	<b>(525,428)</b>	<b>-</b>
<b>Net Rev. &amp; Trsf. in /Exp. (exclud. Trsf. out)</b>	<b>2,393,585</b>	<b>2,940,483</b>	<b>2,524,690</b>	<b>3,098,616</b>	<b>2,489,633</b>	<b>3,070,250</b>	<b>2,594,947</b>

### Revenue and Expenditure History per Department

	Feb 14		Feb 15		Feb 16		Feb17		Feb18
	YTD	FY 14	YTD	FY15	YTD	FY16	YTD	FY17	YTD
Resident Relations (roll up)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues									
Charges for Services									
Guest Passes	20,525	49,613	13,398	36,343	17,112	59,139	24,395	60,571	25,559
Building Rental	-	-	3,782	7,670	2,386	5,886	3,523	5,742	720
DOR Enforcement Fees	13,210	48,890	15,770	25,670	10,956	19,414	18,998	20,889	14,999
Total Charges for Services	33,735	98,503	32,950	69,682	30,454	84,439	46,916	87,202	41,278
Other Income									
Transfer From Other Departments	60,110	144,264	-	-	-	-	-	-	-
Miscellaneous Income General	1,270	3,267	1,250	3,849	2,572	6,764	1,589	16,170	1,913
Total Other Income	61,380	147,531	1,250	3,849	2,572	6,764	1,589	16,170	1,913
<b>Total Revenues</b>	<b>95,114</b>	<b>246,034</b>	<b>34,200</b>	<b>73,531</b>	<b>33,026</b>	<b>91,203</b>	<b>48,506</b>	<b>103,372</b>	<b>43,191</b>
Expenditures									
Personnel Expenses									
Reg Salaries	50,559	131,847	-	-	-	-	-	-	-
F/T Salaries	-	-	44,250	114,820	52,899	150,645	56,324	143,200	51,925
P/T Wages	-	-	21,747	57,142	26,996	73,006	34,278	98,869	46,194
Overtime	83	908	56	389	11	127	65	1,047	172
Special Pay	-	-	-	-	-	-	617	1,483	-
Vacation/Sick Pay	5,150	11,940	-	-	-	-	-	-	-
Payroll Taxes	5,144	11,991	5,726	14,201	6,813	18,823	7,550	19,189	7,675
401 A Benefit	140	330	196	679	1,691	3,758	1,475	3,930	1,329
Medical Insurance	3,573	6,906	3,224	8,989	6,472	15,623	7,528	17,138	10,496
Total Personnel Expenses	64,649	163,922	75,200	196,220	94,881	261,982	107,837	284,855	117,790
Professional Expenses									
Professional Fees	-	-	-	-	160	160	-	-	7,109
Legal Fees	-	-	-	-	-	-	7,510	36,135	6,081
HR Consultant Fees	-	-	4,111	9,114	-	3,088	4,913	4,913	-
Software Renewal/Sup. Fees	-	-	8,717	8,806	11,400	9,600	10,800	12,600	10,800
Total Professional Expenses	-	-	12,828	17,920	11,560	12,848	23,223	53,648	23,990
Supplies									
Operating Supplies	2,383	6,743	3,917	7,647	2,689	7,287	3,583	8,098	2,812
Fuel	1,521	5,179	2,053	5,899	2,345	6,570	3,574	7,145	3,011
Total Supplies	3,904	11,921	5,970	13,545	5,034	13,857	7,157	15,243	5,823
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	257	553	96	399	367	367	546
Travel and Training	505	545	35	1,733	546	3,956	605	1,464	35
Telephone, Internet & Cable	2,588	6,248	3,150	5,290	961	2,343	954	2,704	1,172
Postage	750	1,750	1,200	3,100	1,900	4,403	1,800	4,409	1,856
Utilities/Electricity	4,701	13,205	4,802	13,177	486	1,297	470	1,328	489
Utilities/Water	3,783	15,649	1,837	4,750	194	599	197	606	260
Utilities/Solid Waste & Recy.	455	592	545	1,309	-	-	-	-	-
Equipment Leasing	1,120	3,321	1,358	3,726	1,918	4,304	1,904	4,365	2,156
Workers Comp. Insurance	322	550	450	770	532	911	463	783	314
Printing	668	986	109	763	418	905	412	889	296
Advertising	472	472	210	390	-	-	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	-	-	293
DOR Enforcement Expenses	-	-	450	1,650	925	3,429	125	750	375
Dues and Subscriptions	-	-	-	-	-	105	35	339	1,661
Total G. & A. Expense	15,363	43,318	14,404	37,211	7,975	22,651	7,333	18,005	9,453
Maintenance & Repairs									
R & M Misc	1,408	828	-	-	-	-	-	-	-
R & M Buildings	2,785	6,730	2,578	4,907	512	606	519	1,093	371
R & M Equipment	302	1,132	657	3,431	-	-	1,106	2,006	2,079
Total Maintenance & Repairs	4,494	8,689	3,235	8,338	512	606	1,625	3,099	2,450

### Revenue and Expenditure History per Department

	Feb 14		Feb 15		Feb 16		Feb17		Feb18
	YTD	FY 14	YTD	FY15	YTD	FY16	YTD	FY17	YTD
<b>Resident Relations (roll up)</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Miscellaneous									
Cash Over/Short	-	(4)	4	14	(2)	20	21	18	(23)
Miscellaneous Expenditures	-	-	60	60	-	-	399	899	-
<b>Total Miscellaneous</b>	-	(4)	64	74	(2)	20	420	917	(23)
<b>Total Expenditures</b>	<b>88,411</b>	<b>227,847</b>	<b>111,701</b>	<b>273,309</b>	<b>119,960</b>	<b>311,964</b>	<b>147,595</b>	<b>375,766</b>	<b>159,483</b>
Net Revenues/Expenditures	6,704	18,187	(77,501)	(199,778)	(86,934)	(220,761)	(99,089)	(272,394)	(116,291)



### Revenue and Expenditure History per Department

	Feb 16		Feb17		Feb18
	YTD	FY16	YTD	FY17	YTD
<b>R.R.: Customer Service</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>					
Charges for Services					
Guest Passes	17,112	59,139	24,395	60,571	25,559
Building Rental	2,386	5,886	3,523	5,742	720
Total Charges for Services	19,498	65,025	27,918	66,313	26,279
Other Income					
Miscellaneous Income General	1,860	4,628	1,589	16,170	1,913
Total Other Income	1,860	4,628	1,589	16,170	1,913
<b>Total Revenues</b>	<b>21,358</b>	<b>69,653</b>	<b>29,508</b>	<b>82,483</b>	<b>28,192</b>
<b>Expenditures</b>					
Personnel Expenses					
F/T Salaries	20,212	49,889	24,243	62,494	25,651
P/T Wages	13,818	34,307	12,945	32,736	15,695
Overtime	-	35	5	832	21
Special Pay	-	-	-	25	-
Payroll Taxes	2,895	7,212	3,092	7,522	3,210
401 A Benefit	600	1,654	983	2,420	1,107
Medical Insurance	3,181	7,681	3,787	8,685	4,391
Total Personnel Expenses	40,705	100,777	45,054	114,713	50,074
Professional Expenses					
Professional Fees	160	160	-	-	763
Legal Fees	-	-	718	4,060	840
HR Consultant Fees	-	3,088	4,913	4,913	-
Total Professional Expenses	160	3,248	5,631	8,973	1,603
Supplies					
Operating Supplies	1,786	4,496	1,453	3,691	1,372
Total Supplies	1,786	4,496	1,453	3,691	1,372
Other Gen. & Admin. Expenses					
Employee Recruitment	-	202	166	166	101
Travel and Training	126	1,936	-	-	-
Telephone, Internet & Cable	502	1,298	430	1,225	532
Utilities/Electricity	243	648	235	664	244
Utilities/Water	97	299	99	303	130
Equipment Leasing	870	1,974	874	2,004	1,045
Workers Comp. Insurance	149	255	178	308	89
Printing	418	905	124	299	-
Dues and Subscriptions	-	-	-	199	1,591
Total G. & A. Expense	2,404	7,517	2,106	5,169	3,732

### Revenue and Expenditure History per Department

	Feb 16		Feb17		Feb18
	YTD	FY16	YTD	FY17	YTD
<b>R.R.: Customer Service</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Maintenance & Repairs					
R & M Buildings	256	303	259	546	185
R & M Equipment	-	-	200	650	1,509
Total Maintenance & Repairs	256	303	459	1,196	1,694
Miscellaneous					
Cash Over/Short	(2)	20	21	18	(23)
Miscellaneous Expenditures	-	-	399	899	-
Total Miscellaneous	(2)	20	420	917	(23)
<b>Total Expenditures</b>	<b>45,309</b>	<b>116,361</b>	<b>55,123</b>	<b>134,658</b>	<b>58,452</b>
Net Revenues/Expenditures	(23,951)	(46,707)	(25,615)	(52,175)	(30,260)

### Revenue and Expenditure History per Department

	Feb 16	FY16	Feb17	FY17	Feb18
	YTD		YTD		YTD
R.R.: DOR Enforcement	Actual	Actual	Actual	Actual	Actual
Revenues					
Charges for Services					
DOR Enforcement Fees	10,956	19,414	18,998	32,419	14,999
Total Charges for Services	10,956	19,414	18,998	32,419	14,999
Other Income					
Miscellaneous Income General	712	2,136	-	-	-
Total Other Income	712	2,136	-	-	-
<b>Total Revenues</b>	<b>11,668</b>	<b>21,550</b>	<b>18,998</b>	<b>32,419</b>	<b>14,999</b>
Expenditures					
Personnel Expenses					
F/T Salaries	32,687	100,757	32,082	80,706	26,274
P/T Wages	13,178	38,698	13,485	43,094	19,391
Overtime	11	92	60	215	96
Special Pay	-	-	617	1,458	-
Payroll Taxes	3,918	11,611	3,712	9,655	3,489
401 A Benefit	1,091	2,104	492	1,510	223
Medical Insurance	3,291	7,943	3,741	8,453	6,105
Total Personnel Expenses	54,177	161,205	54,190	145,091	55,578
Professional Expenses					
Legal Fees	-	-	6,792	32,075	5,241
Software Renewal/Sup. Fees	11,400	9,600	10,800	12,600	10,800
Total Professional Expenses	11,400	9,600	17,592	44,675	16,041
Supplies					
Operating Supplies	903	2,792	1,652	3,816	1,314
Fuel	2,345	6,570	2,992	5,316	1,129
Total Supplies	3,248	9,361	4,644	9,132	2,443
Other Gen. & Admin. Expenses					
Employee Recruitment	96	197	-	-	213
Travel and Training	420	2,020	605	1,464	35
Telephone, Internet & Cable	459	1,046	524	1,478	649
Postage	1,900	4,403	1,800	4,409	1,856
Utilities/Electricity	243	648	235	664	244
Utilities/Water	97	299	99	303	130
Equipment Leasing	1,048	2,331	1,032	2,361	1,112
Workers Comp. Insurance	383	656	225	315	163
Printing	-	-	287	590	296
Employee Clothing Allowance	-	-	-	-	207
DOR Enforcement Expenses	925	3,429	125	750	375
Dues and Subscriptions	-	105	35	140	70
Total G. & A. Expense	5,571	15,134	4,968	12,474	5,351
Maintenance & Repairs					
R & M Buildings	256	303	259	546	185
R & M Equipment	-	-	906	1,356	570
Total Maintenance & Repairs	256	303	1,165	1,902	755
<b>Total Expenditures</b>	<b>74,651</b>	<b>195,603</b>	<b>82,558</b>	<b>213,274</b>	<b>80,168</b>
Net Revenues/Expenditures	(62,983)	(174,053)	(63,560)	(180,855)	(65,169)

# Revenue and Expenditure History per Department

	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>R.R.: Community Watch</b>			
Expenditures			
Personnel Expenses			
P/T Wages	7,848	23,039	11,108
Overtime	-	-	54
Special Pay	-	-	-
Vacation/Sick Pay	-	-	-
Payroll Taxes	746	2,012	976
Total Personnel Expenses	8,594	25,051	12,138
Professional Expenses			
Professional Fees	-	-	6,347
Total Professional Expenses	-	-	6,347
Supplies			
Operating Supplies	478	592	126
Fuel	583	1,829	1,882
Total Supplies	1,061	2,421	2,008
Other Gen. & Admin. Expenses			
Employee Recruitment	201	201	232
Telephone, Internet & Cable	-	-	-
Workers Comp. Insurance	60	160	61
Employee Clothing Allowance	-	-	86
Total G. & A. Expense	261	361	379
<b>Total Expenditures</b>	<b>9,916</b>	<b>27,834</b>	<b>20,872</b>
Net Revenues/Expenditures	(9,916)	(27,834)	(20,872)

### Revenue and Expenditure History per Department

	Feb 14 YTD	FY 14	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD
<b>Food &amp; Beverage (roll up)</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charge for Service									
Beverage Sales	233,685	495,043	259,063	586,844	296,361	641,839	331,904	706,571	359,799
Food Sales	88,259	190,597	101,152	232,198	125,731	281,699	144,643	309,792	166,215
Total Charge for Service	321,944	685,640	360,215	819,043	422,091	923,538	476,547	1,016,363	526,014
Other Income									
Merchandise Sales	-	-	-	-	-	-	-	-	1,273
Vending Machine Income	465	1,375	620	1,350	453	1,303	510	542	344
Misc. Income General	330	600	507	919	1,907	2,644	1,941	3,310	233
Total Other Income	795	1,975	1,127	2,269	2,360	3,947	2,451	3,852	1,850
<b>Total Revenues</b>	<b>322,739</b>	<b>687,615</b>	<b>361,342</b>	<b>821,312</b>	<b>424,451</b>	<b>927,485</b>	<b>478,998</b>	<b>1,020,215</b>	<b>527,864</b>
Expenditures									
Personnel Expenses									
Reg Salaries	110,713	251,456	-	-	-	-	-	-	-
F/T Salaries	-	-	41,042	97,518	50,496	134,250	57,047	147,207	62,648
P/T Wages	-	-	75,604	195,423	88,965	203,234	95,810	221,023	109,129
Overtime	461	1,555	1,239	3,110	1,299	3,702	1,298	4,702	7,063
Special Pay	-	-	-	-	-	-	-	225	-
Vacation/Sick Pay	3,412	6,924	-	-	-	-	-	-	-
Payroll Taxes	10,568	27,387	12,175	29,616	13,504	31,315	14,675	33,867	15,537
401 A Benefit	-	-	50	298	563	1,332	770	2,167	801
Medical Insurance	7,824	14,489	5,876	14,182	10,315	23,405	11,152	25,197	17,498
Total Personnel Expenses	132,978	301,812	135,986	340,148	165,143	397,238	180,752	434,387	212,676
Professional Expenses									
Professional Fees	-	-	-	-	-	-	-	-	1,599
Total Professional Expenses	-	-	-	-	-	-	-	-	1,599
Supplies									
Operating Supplies	2,817	4,492	2,932	6,096	3,840	6,750	6,064	11,423	6,477
Cleaning Supplies	2,180	3,892	1,376	4,095	2,674	6,050	2,908	5,711	2,424
Beverage Supplies	2,943	6,333	2,870	6,661	3,695	7,464	3,593	7,356	4,602
Paper Supplies	3,527	6,903	3,465	8,412	4,710	10,073	5,753	13,069	8,684
Fuel	-	410	127	444	149	353	106	173	51
Total Supplies	11,467	22,030	10,770	25,708	15,069	30,690	18,424	37,733	22,238
Other Gen. & Admin. Expenses									
Employee Recruitment	961	2,034	1,464	1,871	1,356	3,037	739	2,380	1,732
Travel and Training	478	1,478	630	1,605	648	1,881	675	4,345	2,598
Telephone, Internet & Cable	6,583	13,320	7,585	13,860	8,215	13,675	8,309	16,311	7,325
Utilities/Electricity	5,319	8,747	1,531	4,154	1,581	4,138	1,559	3,964	1,457
Utilities/Propane	673	3,837	2,060	4,850	893	5,083	2,426	6,162	2,900
Utilities/Water	4,650	13,077	806	2,587	805	2,594	940	2,460	837
Utilities/Solid Waste & Recy.	2,105	3,652	1,797	3,988	1,691	3,802	1,388	3,691	1,271
Equipment Leasing	1,078	2,510	851	2,263	1,533	4,532	2,322	5,393	4,080
Uniform Leasing	-	-	-	-	3,264	6,829	2,412	5,847	2,433
Workers Comp. Insurance	4,873	8,330	7,285	12,465	5,796	9,936	7,623	13,053	3,489
Advertising	210	210	105	465	-	263	-	-	360
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	100
Employee Clothing Allowance	-	-	-	-	-	80	-	-	-
Dues and Subscriptions	5,764	7,287	7,025	7,025	5,421	5,664	5,286	7,000	5,491
Total G. & A. Expense	32,693	64,481	31,140	55,133	31,203	61,515	33,678	70,605	34,072

# Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Food &amp; Beverage (roll up)</b>									
Maintenance & Repairs									
R & M Misc	-	461	-	-	-	-	-	-	90
R & M Buildings	1,366	2,960	5,366	2,713	1,940	2,513	3,313	5,428	1,880
R & M Equipment	3,736	11,658	7,192	12,156	18,036	10,654	5,417	12,500	4,249
Total Maintenance & Repairs	5,102	15,080	12,558	14,869	19,976	13,167	8,731	17,929	6,219
Operations									
Music and Entertainment	25,879	53,804	24,920	59,210	32,640	74,400	35,490	82,935	44,940
Food Cost of Sales	38,987	98,234	44,405	124,945	65,809	150,601	69,879	163,487	86,282
Beverage Cost of Sales	90,244	193,971	87,892	197,016	93,689	217,853	107,622	229,659	124,914
Soft Drink & CO2	-	-	9,736	25,414	12,141	29,390	13,599	31,942	17,644
Total Operations	155,110	346,009	166,953	406,585	204,279	472,243	226,590	508,023	273,780
Miscellaneous									
Transfer to Other Department	1,543	3,703	-	-	-	-	-	-	-
Cash Over/Short	-	72	182	44	(0)	(12)	(4)	4	(32)
Miscellaneous Expenditures	-	-	-	2,447	-	-	-	-	-
Total Miscellaneous	1,543	3,775	182	2,491	(0)	(12)	(4)	4	(32)
Capital Outlay									
Capital Outlay	-	-	-	-	-	13,736	-	-	-
Total Capital Outlay	-	-	-	-	-	13,736	-	-	-
<b>Total Expenditures</b>	<b>338,893</b>	<b>753,187</b>	<b>357,590</b>	<b>844,933</b>	<b>435,670</b>	<b>988,576</b>	<b>468,171</b>	<b>1,068,681</b>	<b>550,551</b>
Net Revenues/Expenditures	(16,154)	(65,572)	3,752	(23,621)	(11,219)	(61,092)	10,827	(48,465)	(22,687)

### Revenue and Expenditure History per Department

	Feb 16	FY16	Feb17	FY17	Feb18
	YTD		YTD		YTD
<b>F&amp;B: Administration</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Expenditures</b>					
Personnel Expenses					
F/T Salaries	18,413	45,527	20,689	57,938	24,453
P/T Wages	8,353	22,157	7,206	17,101	4,861
Overtime	-	130	134	348	2,222
Payroll Taxes	2,321	5,817	2,345	5,937	2,459
401 A Benefit	563	1,332	666	1,672	748
Medical Insurance	19	46	17	33	26
Total Personnel Expenses	29,669	75,009	31,058	83,028	34,769
Professional Expenses					
Professional Fees	-	-	-	-	545
Total Professional Expenses	-	-	-	-	545
Supplies					
Operating Supplies	147	775	899	1,638	379
Paper Supplies	-	24	-	-	-
Total Supplies	147	798	899	1,638	379
Other Gen. & Admin. Expenses					
Travel and Training	-	-	-	206	-
Telephone, Internet & Cable	693	1,692	531	1,631	687
Workers Comp. Insurance	1,188	2,036	1,442	2,467	795
Dues and Subscriptions	-	-	-	-	50
Total G. & A. Expense	1,880	3,728	1,973	4,305	1,532
<b>Total Expenditures</b>	<b>31,697</b>	<b>79,535</b>	<b>33,930</b>	<b>88,971</b>	<b>37,225</b>

## Revenue and Expenditure History per Department

	Feb 14		Feb 15		Feb 16		Feb17		Feb18
	YTD	FY 14	YTD	FY15	YTD	FY16	YTD	FY17	YTD
<b>F&amp;B: Lounge</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	96,494	199,258	83,742	218,771	113,972	286,127	152,175	333,529	161,040
Food Sales	11,091	27,017	5,753	27,934	12,704	41,698	29,247	69,879	22,719
Total Charge for Service	107,585	226,275	89,495	246,705	126,676	327,825	181,422	403,408	183,759
Other Income									
Vending Machine Income	465	1,375	620	1,350	453	1,303	510	542	344
Miscellaneous Income General	165	410	-	228	1,869	2,508	1,061	1,645	233
Total Other Income	630	1,785	620	1,578	2,322	3,811	1,571	2,187	577
<b>Total Revenues</b>	<b>108,215</b>	<b>228,059</b>	<b>90,115</b>	<b>248,283</b>	<b>128,999</b>	<b>331,636</b>	<b>182,993</b>	<b>405,595</b>	<b>184,336</b>
<b>Expenditures</b>									
Personnel Expenses									
Reg Salaries	43,055	98,191	-	-	-	-	-	-	-
F/T Salaries	-	-	16,984	43,587	13,654	32,342	11,894	26,160	8,155
P/T Wages	-	-	21,192	57,979	23,758	57,631	30,561	67,053	30,557
Overtime	177	349	647	1,428	263	1,189	96	318	119
Special Pay	-	-	-	-	-	-	-	75	-
Vacation/Sick Pay	1,954	4,412	-	-	-	-	-	-	-
Payroll Taxes	3,763	10,619	4,011	10,109	3,648	8,529	3,882	8,452	3,562
401 A Benefit	-	-	50	298	-	-	-	-	-
Medical Insurance	3,788	7,479	933	2,278	6,020	15,355	7,888	18,130	11,317
Total Personnel Expenses	52,737	121,050	43,817	115,680	47,344	115,047	54,320	120,189	53,710
Professional Expenses									
Professional Fees	-	-	-	-	-	-	-	-	714
Total Professional Expenses	-	-	-	-	-	-	-	-	714
Supplies									
Operating Supplies	1,395	2,203	1,183	2,501	1,366	1,786	1,217	3,509	1,647
Cleaning Supplies	1,246	1,956	145	646	591	1,005	972	1,622	612
Beverage Supplies	1,104	3,017	1,801	4,009	1,941	3,760	2,269	4,894	2,022
Paper Supplies	1,527	3,133	1,023	2,654	1,706	3,810	2,604	6,570	3,708
Fuel	-	410	127	444	-	-	-	66	51
Total Supplies	5,273	10,718	4,279	10,254	5,603	10,361	7,062	16,662	8,041
Other Gen. & Admin. Expenses									
Employee Recruitment	509	894	732	935	514	766	101	822	427
Travel and Training	258	758	315	803	324	898	400	2,166	1,175
Telephone, Internet & Cable	1,166	2,978	1,503	3,065	415	670	158	578	306
Utilities/Electricity	1,133	2,439	686	1,865	705	1,832	711	1,855	656
Utilities/Propane	613	1,323	413	959	87	382	320	1,269	417
Utilities/Water	4,627	12,867	403	1,013	261	880	286	902	340
Utilities/Solid Waste & Recy.	500	858	558	1,271	534	1,513	635	1,634	546
Equipment Leasing	1,022	2,156	730	1,846	759	1,795	757	1,797	1,047
Uniform Leasing	-	-	-	-	1,632	3,414	1,206	2,923	1,216
Workers Comp. Insurance	2,092	3,448	2,938	5,028	1,571	2,693	1,604	2,739	759
Advertising	-	-	-	180	-	-	-	-	120
Employee Clothing Allowance	-	-	-	-	-	23	-	-	-
Dues and Subscriptions	4,230	4,249	3,666	3,666	3,542	3,697	3,317	4,508	3,282
Total G. & A. Expense	16,149	31,970	11,945	20,631	10,344	18,562	9,494	21,194	10,291



# Revenue and Expenditure History per Department

	Feb 14	FY 14	Feb 15	FY15	Feb 16	FY16	Feb17	FY17	Feb18
	YTD		YTD		YTD		YTD		YTD
<b>F&amp;B: Lounge</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Maintenance & Repairs									
R & M Misc	-	245	-	-	-	-	-	-	-
R & M Buildings	974	1,526	3,047	135	933	1,259	1,987	2,923	911
R & M Equipment	2,063	5,095	3,099	4,681	5,792	3,256	2,922	7,078	631
Total Maintenance & Repairs	3,038	6,865	6,146	4,816	6,725	4,515	4,909	10,002	1,542
Operations									
Music and Entertainment	15,929	30,614	11,320	26,635	16,315	39,705	21,690	52,335	25,335
Food Cost of Sales	5,117	14,757	2,655	16,421	6,566	23,011	13,935	36,628	11,913
Beverage Cost of Sales	39,137	85,270	28,042	73,143	36,027	99,016	49,305	108,177	55,838
Soft Drink & CO2	-	-	5,215	14,678	6,552	15,455	7,507	19,308	8,052
Total Operations	60,183	130,641	47,231	130,876	65,460	177,188	92,436	216,448	101,139
Miscellaneous									
Cash Over/Short	-	(0)	37	8	753	1,056	528	526	(16)
Miscellaneous Expenditures	-	-	-	2,447	-	-	-	-	-
Total Miscellaneous	-	(0)	37	2,455	753	1,056	528	526	(16)
Capital Outlay									
Capital Outlay	-	-	-	-	-	4,490	-	-	-
Total Capital Outlay	-	-	-	-	-	4,490	-	-	-
<b>Total Expenditures</b>	<b>137,379</b>	<b>301,244</b>	<b>113,455</b>	<b>284,711</b>	<b>136,228</b>	<b>331,219</b>	<b>168,750</b>	<b>385,020</b>	<b>175,420</b>
Net Revenues/Expenditures	(29,164)	(73,185)	(23,340)	(36,429)	(7,230)	418	14,243	20,575	8,916

### Revenue and Expenditure History per Department

	Feb 14		Feb 15		Feb 16		Feb17		Feb18
	YTD	FY 14	YTD	FY15	YTD	FY16	YTD	FY17	YTD
<b>F&amp;B: 19th Hole</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	86,017	180,298	112,260	233,969	121,317	239,079	113,791	230,878	121,748
Food Sales	36,698	80,653	56,499	115,456	68,539	145,494	64,313	123,302	77,529
Total Charge for Service	122,715	260,951	168,759	349,425	189,855	384,573	178,104	354,180	199,277
Other Income									
Miscellaneous Income General	165	190	70	246	-	100	85	810	-
Total Other Income	165	190	70	246	-	100	85	810	-
<b>Total Revenues</b>	<b>122,880</b>	<b>261,141</b>	<b>168,829</b>	<b>349,672</b>	<b>189,855</b>	<b>384,673</b>	<b>178,189</b>	<b>354,990</b>	<b>199,277</b>
<b>Expenditures</b>									
Personnel Expenses									
Reg Salaries	47,080	109,465	-	-	-	-	-	-	-
F/T Salaries	-	-	19,371	42,361	14,510	40,574	19,571	49,809	26,558
P/T Wages	-	-	43,712	109,721	46,839	101,866	43,304	90,322	47,044
Overtime	212	740	502	757	1,025	2,081	558	2,242	2,883
Special Pay	-	-	-	-	-	-	-	150	-
Vacation/Sick Pay	1,181	2,453	-	-	-	-	-	-	-
Payroll Taxes	4,681	11,837	6,746	15,904	6,285	13,555	6,680	14,372	6,922
401 A Benefit	-	-	-	-	-	-	104	496	52
Medical Insurance	1,785	2,749	2,634	6,335	4,277	8,004	3,247	7,034	6,156
Total Personnel Expenses	54,939	127,243	72,965	175,079	72,936	166,079	73,464	164,423	89,615
Professional Expenses									
Professional Fees	-	-	-	-	-	-	-	-	340
Total Professional Expenses	-	-	-	-	-	-	-	-	340
Supplies									
Operating Supplies	1,295	2,110	1,566	3,146	1,795	3,100	3,030	4,435	2,110
Cleaning Supplies	751	1,754	1,231	3,449	2,083	4,965	1,936	4,089	1,604
Beverage Supplies	1,227	2,662	1,069	2,653	1,657	3,606	1,108	2,246	1,256
Paper Supplies	1,566	3,107	2,372	5,689	3,005	6,165	2,992	6,292	4,360
Fuel	-	-	-	-	149	353	106	106	-
Total Supplies	4,837	9,632	6,238	14,937	8,689	18,189	9,172	17,168	9,330
Other Gen. & Admin. Expenses									
Employee Recruitment	414	1,102	732	935	842	2,271	224	1,099	1,270
Travel and Training	220	720	315	803	324	983	275	1,973	1,423
Telephone, Internet & Cable	5,213	10,138	6,083	10,795	7,107	11,313	7,620	14,102	6,332
Utilities/Electricity	4,186	6,308	844	2,289	876	2,307	848	2,109	801
Utilities/Propane	-	1,897	747	1,939	-	2,472	1,247	2,599	1,751
Utilities/Water	23	209	403	1,574	544	1,635	654	1,558	497
Utilities/Solid Waste & Recy.	776	1,186	640	1,251	593	1,286	392	940	321
Equipment Leasing	55	354	121	417	774	2,538	1,565	3,595	1,112
Uniform Leasing	-	-	-	-	1,632	3,414	1,206	2,923	1,216
Workers Comp. Insurance	2,209	3,663	3,024	5,174	2,318	3,974	3,188	5,478	1,323
Advertising	-	-	-	180	-	-	-	-	120
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	-
Employee Clothing Allowance	-	-	-	-	-	58	-	-	-
Dues and Subscriptions	1,219	2,722	2,447	2,447	960	1,332	1,062	1,354	1,137
Total G. & A. Expense	14,316	28,300	15,357	27,805	15,970	33,583	18,280	37,731	17,303

# Revenue and Expenditure History per Department

	Feb 14		Feb 15		Feb 16		Feb17		Feb18
	YTD	FY 14	YTD	FY15	YTD	FY16	YTD	FY17	YTD
F&B: 19th Hole	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Maintenance & Repairs									
R & M Misc	-	130	-	-	-	-	-	-	90
R & M Buildings	313	969	1,937	2,102	672	817	982	1,888	534
R & M Equipment	1,490	5,981	3,367	6,350	12,137	6,484	1,889	4,317	2,376
Total Maintenance & Repairs	1,803	7,079	5,304	8,452	12,808	7,301	2,872	6,205	3,000
Operations									
Music and Entertainment	1,125	6,140	4,775	13,825	5,450	12,845	2,975	6,975	6,100
Food Cost of Sales	16,312	42,593	24,896	60,716	36,165	78,212	31,294	65,919	40,821
Beverage Cost of Sales	33,272	71,878	37,751	78,503	38,513	80,505	37,086	76,896	42,180
Soft Drink & CO2	-	-	4,513	10,704	5,589	13,615	5,947	12,455	6,399
Total Operations	50,709	120,611	71,934	163,748	85,717	185,176	77,302	162,245	95,500
Miscellaneous									
Cash Over/Short	-	72	132	47	(0)	1	(1)	(506)	(6)
Total Miscellaneous	-	72	132	47	(0)	1	(1)	(506)	(6)
Capital Outlay									
Capital Outlay	-	-	-	-	-	9,246	-	-	-
Total Capital Outlay	-	-	-	-	-	9,246	-	-	-
<b>Total Expenditures</b>	<b>126,604</b>	<b>292,937</b>	<b>171,929</b>	<b>390,068</b>	<b>196,120</b>	<b>419,575</b>	<b>181,088</b>	<b>387,266</b>	<b>215,081</b>
Net Revenues/Expenditures	(3,724)	(31,797)	(3,099)	(40,396)	(6,264)	(34,902)	(2,900)	(32,276)	(15,804)

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>F&amp;B: Pasta Night</b>									
Revenues									
Charge for Service									
Beverage Sales	10,719	23,550	12,595	29,485	13,572	27,260	11,076	25,186	14,708
Food Sales	15,977	33,664	17,225	39,145	15,855	36,759	12,389	27,212	15,413
Total Charge for Service	26,696	57,214	29,819	68,630	29,426	64,019	23,465	52,398	30,121
<b>Total Revenues</b>	<b>26,696</b>	<b>57,214</b>	<b>29,819</b>	<b>68,630</b>	<b>29,426</b>	<b>64,019</b>	<b>23,465</b>	<b>52,398</b>	<b>30,121</b>
Expenditures									
Personnel Expenses									
Reg Salaries	7,616	16,208	-	-	-	-	-	-	-
F/T Salaries	-	-	2,168	5,059	2,120	6,874	2,157	6,753	1,763
P/T Wages	-	-	4,528	11,746	3,227	9,417	3,499	7,131	3,837
Vacation/Sick Pay	106	30	-	-	-	-	-	-	-
Payroll Taxes	776	1,843	606	1,497	488	1,475	494	1,133	458
Medical Insurance	1,126	2,117	665	1,608	-	-	-	-	-
Total Personnel Expenses	9,625	20,197	7,967	19,910	5,835	17,766	6,151	15,017	6,058
Supplies									
Operating Supplies	40	40	62	62	168	168	-	222	-
Beverage Supplies	36	36	-	-	-	-	-	-	-
Paper Supplies	32	32	-	-	-	-	-	-	-
Total Supplies	108	108	62	62	168	168	-	222	-
Other Gen. & Admin. Expenses									
Employee Recruitment	19	19	-	-	-	-	72	72	35
Telephone, Internet & Cable	68	68	-	-	-	-	-	-	-
Utilities/Propane	-	-	239	239	-	-	-	-	-
Utilities/Solid Waste & Recy.	369	737	245	463	188	309	87	209	71
Workers Comp. Insurance	213	441	605	1,035	368	631	394	674	197
Dues and Subscriptions	-	-	177	177	177	100	100	-	-
Total G. & A. Expense	669	1,265	1,266	1,914	733	1,040	653	955	303
Maintenance & Repairs									
R & M Misc	-	43	-	-	-	-	-	-	-
R & M Buildings	26	155	127	174	137	188	172	309	168
R & M Equipment	-	84	-	-	-	-	-	-	-
Total Maintenance & Repairs	26	283	127	174	137	188	172	309	168
Operations									
Music and Entertainment	3,400	5,800	2,800	5,400	2,600	4,200	-	-	1,350
Food Cost of Sales	6,521	16,386	7,671	21,203	8,523	20,003	5,594	14,539	8,091
Beverage Cost of Sales	3,758	8,454	4,320	10,049	4,278	9,154	3,295	8,272	5,085
Soft Drink & CO2	-	-	-	-	-	80	-	-	13
Total Operations	13,679	30,640	14,792	36,653	15,402	33,437	8,889	22,811	14,539
Miscellaneous									
Cash Over/Short	-	(0)	18	(7)	0	0	1	1	(0)
Total Miscellaneous	-	(0)	18	(7)	0	0	1	1	(0)
<b>Total Expenditures</b>	<b>24,108</b>	<b>52,492</b>	<b>24,233</b>	<b>58,706</b>	<b>22,276</b>	<b>52,598</b>	<b>15,866</b>	<b>39,315</b>	<b>21,068</b>
Net Revenues/Expenditures	2,588	4,721	5,586	9,924	7,151	11,420	7,599	13,082	9,053

## Revenue and Expenditure History per Department

<b>F&amp;B: Fish Fry</b>	<b>Feb 14 YTD Actual</b>	<b>FY 14 Actual</b>	<b>Feb 15 YTD Actual</b>	<b>FY15 Actual</b>
<b>Revenues</b>				
Charge for Service				
Beverage Sales	2,091	2,700	-	-
Food Sales	8,773	11,848	-	-
Total Charge for Service	10,863	14,547	-	-
Other Income				
Previous Year Carry Over Revenue	-	-	-	-
Total Other Income	-	-	-	-
<b>Total Revenues</b>	<b>10,863</b>	<b>14,547</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Personnel Expenses				
Reg Salaries	5,025	7,211	-	-
Vacation/Sick Pay	72	-	-	-
Payroll Taxes	580	919	-	-
Total Personnel Expenses	5,676	8,130	-	-
Supplies				
Operating Supplies	39	39	-	-
Cleaning Supplies	62	62	-	-
Beverage Supplies	260	260	-	-
Paper Supplies	153	153	-	-
Total Supplies	514	514	-	-
Other Gen. & Admin. Expenses				
Employee Recruitment	19	19	-	-
Telephone, Internet & Cable	68	68	-	-
Utilities/Propane	-	69	-	-
Utilities/Solid Waste & Recy.	45	67	109	-
Workers Comp. Insurance	136	207	-	-
Total G. & A. Expense	269	430	109	-
Maintenance & Repairs				
R & M Buildings	26	155	-	-
R & M Equipment	92	92	-	-
Total Maintenance & Repairs	118	247	-	-
Operations				
Food Cost of Sales	3,663	5,368	-	-
Beverage Cost of Sales	687	885	-	-
Total Operations	4,350	6,254	-	-
<b>Total Expenditures</b>	<b>10,927</b>	<b>15,575</b>	<b>109</b>	<b>-</b>
Net Revenues/Expenditures	(64)	(1,027)	(109)	-

### Revenue and Expenditure History per Department

	Feb 14 YTD	FY 14	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD
<b>F&amp;B: Special Events</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	38,365	89,237	50,466	104,619	47,500	89,373	54,861	116,978	62,303
Food Sales	15,720	37,416	21,675	49,664	28,633	57,748	38,695	89,399	50,553
Total Charge for Service	54,085	126,653	72,141	154,283	76,133	147,122	93,556	206,377	112,856
Other Income									
Merchandise Sales	-	-	-		-	-	-	-	1,273
Miscellaneous Income General	-	-	437	445	35	35	795	855	-
Total Other Income	-	-	437	445	35	35	795	855	1,273
<b>Total Revenues</b>	<b>54,085</b>	<b>126,653</b>	<b>72,578</b>	<b>154,728</b>	<b>76,168</b>	<b>147,157</b>	<b>94,351</b>	<b>207,232</b>	<b>114,130</b>
<b>Expenditures</b>									
Personnel Expenses									
Reg Salaries	7,936	20,382	-	-	-	-	-	-	-
F/T Salaries	-	-	2,519	6,511	3,215	8,933	2,735	6,547	1,719
P/T Wages	-	-	6,171	15,977	5,373	12,163	11,241	39,417	22,830
Overtime	72	465	90	925	11	302	511	1,794	1,839
Vacation/Sick Pay	99	30	-	-	-	-	-	-	-
Payroll Taxes	769	2,170	812	2,106	761	1,939	1,273	3,973	2,135
Medical Insurance	1,126	2,145	1,645	3,960	-	-	-	-	-
Total Personnel Expenses	10,001	25,191	11,238	29,479	9,360	23,338	15,759	51,730	28,523
Supplies									
Operating Supplies	47	100	122	386	363	921	919	1,619	2,341
Cleaning Supplies	121	121	-	-	-	80	-	-	208
Beverage Supplies	316	359	-	-	98	98	216	216	1,324
Paper Supplies	251	479	69	69	-	74	157	207	615
Total Supplies	735	1,058	191	455	460	1,173	1,292	2,042	4,489
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	-	-	-	342	387	-
Telephone, Internet & Cable	68	68	-	-	-	-	-	-	-
Utilities/Propane	60	548	661	1,713	806	2,229	860	2,294	732
Utilities/Water	-	-	-	-	-	80	-	-	-
Utilities/Solid Waste & Recy.	415	804	245	1,002	377	693	274	908	33
Equipment Leasing	-	-	-	-	-	199	-	-	1,921
Workers Comp. Insurance	222	571	718	1,228	352	603	994	1,694	415
Advertising	210	210	105	105	-	263	-	-	120
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	100
Dues and Subscriptions	315	315	735	735	742	535	807	1,137	1,023
Total G. & A. Expense	1,290	2,516	2,464	4,783	2,276	4,602	3,277	6,420	4,343
Maintenance & Repairs									
R & M Misc	-	43	-	-	-	-	-	-	-
R & M Buildings	26	155	255	302	199	249	172	309	268
R & M Equipment	92	408	726	1,125	108	914	606	1,105	1,242
Total Maintenance & Repairs	118	606	981	1,426	306	1,163	778	1,413	1,509
Operations									
Music and Entertainment	5,425	11,250	6,025	13,350	8,275	17,650	10,825	23,625	12,155
Food Cost of Sales	7,374	19,130	9,184	26,605	14,555	29,375	19,055	46,401	25,457
Beverage Cost of Sales	13,390	27,484	17,780	35,321	14,870	29,178	17,937	36,314	21,810
Soft Drink & CO2	-	-	8	32	-	240	145	178	3,180
Total Operations	26,189	57,864	32,996	75,308	37,701	76,442	47,963	106,518	62,602

# Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>F&amp;B: Special Events</b>									
Miscellaneous									
Transfer to Other Department	1,543	3,703	-	-	-	-	-	-	-
Cash Over/Short	-	0	(4)	(4)	(753)	(1,068)	(533)	(17)	(11)
Total Miscellaneous	1,543	3,703	(4)	(4)	(753)	(1,068)	(533)	(17)	(11)
<b>Total Expenditures</b>	<b>39,875</b>	<b>90,938</b>	<b>47,865</b>	<b>111,448</b>	<b>49,350</b>	<b>105,649</b>	<b>68,536</b>	<b>168,108</b>	<b>101,456</b>
Net Revenues/Expenditures	14,210	35,715	24,714	43,280	26,818	41,507	25,815	39,124	12,673

# Revenue and Expenditure History per Department

	Feb 14 YTD	FY 14	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD
<b>Golf - Pro Shop</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Charges for Services									
Guest Passes	1,624	2,922	997	2,166	509	1,118	-	-	-
Golf Tournament Entry Fees	19,011	33,409	24,690	45,042	370	-	-	-	-
Golf Memberships	119,923	234,588	97,958	221,899	128,716	227,881	102,348	235,875	206,485
Non Resident Golf User Fee	1,016	2,130	934	3,090	2,646	5,266	638	1,300	960
Non Resident-Golf Initiation Fee	515	518	550	550	650	590	450	450	-
Fleet Golf Cart Rentals	51,429	99,929	50,751	99,316	49,153	94,662	47,312	85,983	43,996
Private Golf Cart Fees	34,779	78,178	32,170	77,944	38,500	75,658	31,499	76,221	79,296
Handicap Fees	3,513	7,125	2,796	6,360	4,095	7,065	2,958	6,525	5,370
Golf Club Storage	316	550	128	385	303	509	261	550	330
Practice Range	637	1,240	630	1,534	742	1,512	815	1,502	1,110
Greens Fees	69,143	121,851	71,062	133,596	74,085	133,967	76,410	139,642	81,761
Golf Equipment Rental	-	-	-	-	728	1,348	863	1,773	930
<b>Total Charges for Service</b>	<b>301,906</b>	<b>582,440</b>	<b>282,667</b>	<b>591,882</b>	<b>300,495</b>	<b>549,575</b>	<b>263,553</b>	<b>549,821</b>	<b>420,237</b>
Other Income									
Transfer From Other Depts.	67,169	161,206	-	-	-	-	-	-	-
Merchandise Sales	21,069	45,348	24,622	54,710	41,947	77,600	34,628	65,720	33,113
Miscellaneous Income Golf	468	987	571	873	490	751	1,080	1,490	-
Donations	-	-	-	2,294	-	-	-	-	-
Miscellaneous Income General	1,818	3,542	1,468	2,537	890	1,580	755	12,673	1,010
<b>Total Other Income</b>	<b>89,816</b>	<b>211,083</b>	<b>26,661</b>	<b>60,413</b>	<b>43,327</b>	<b>79,931</b>	<b>36,463</b>	<b>79,883</b>	<b>34,123</b>
<b>Total Revenues</b>	<b>391,722</b>	<b>793,524</b>	<b>309,328</b>	<b>652,295</b>	<b>343,822</b>	<b>629,506</b>	<b>300,017</b>	<b>629,704</b>	<b>454,360</b>
Expenditures									
Personnel Expenses									
Reg Salaries	71,412	168,332	-	-	-	-	-	-	-
F/T Salaries	-	-	80,943	160,735	64,007	138,674	41,713	110,313	57,516
P/T Wages	-	-	10,383	30,135	16,447	44,350	26,035	56,854	18,555
Overtime	45	45	24	97	71	199	19	19	57
Special Pay	-	-	-	-	-	2,371	1,829	3,329	-
Vacation/Sick Pay	4,722	16,365	-	-	-	-	-	-	-
Payroll Taxes	6,355	13,891	9,089	17,218	6,866	15,529	5,984	13,855	6,067
401 A Benefit	272	644	278	313	989	2,441	1,124	2,635	1,722
Medical Insurance	8,572	13,635	4,635	9,007	3,149	4,532	32	(94)	974
<b>Total Personnel Expenses</b>	<b>91,379</b>	<b>212,910</b>	<b>105,351</b>	<b>217,505</b>	<b>91,529</b>	<b>208,098</b>	<b>76,736</b>	<b>186,910</b>	<b>84,891</b>
Professional Expenses									
Professional Fees	-	-	-	2,400	-	-	-	400	1,405
Software Renewal/Support	-	2,446	-	2,368	-	1,668	-	1,668	-
<b>Total Professional Expenses</b>	<b>-</b>	<b>2,446</b>	<b>-</b>	<b>4,768</b>	<b>-</b>	<b>1,668</b>	<b>-</b>	<b>2,068</b>	<b>1,405</b>
Supplies									
Operating Supplies	2,760	4,301	2,289	12,547	6,275	10,493	7,489	11,893	4,374
Small Tools & Hardware	-	-	-	114	-	-	-	-	-
<b>Total Supplies</b>	<b>2,760</b>	<b>4,301</b>	<b>2,289</b>	<b>12,661</b>	<b>6,275</b>	<b>10,493</b>	<b>7,489</b>	<b>11,893</b>	<b>4,374</b>
Other Gen. & Admin. Expenses									
Property Taxes	-	-	-	-	-	1,435	1,005	1,005	-
Employee Recruitment	-	-	96	491	-	337	446	596	306
Travel and Training	474	474	113	143	500	500	-	18	-
Telephone, Internet & Cable	2,024	4,673	2,567	4,680	2,369	5,039	2,215	4,603	1,934
Postage	-	16	-	13	-	-	-	27	11
Tournament Expenses	19,278	32,509	20,902	39,257	1,805	7,265	-	-	-
Utilities/Electricity	7,900	19,711	8,132	18,490	5,769	16,372	8,375	19,239	7,886
Utilities/Water	4,044	8,333	2,355	7,502	2,625	6,864	2,885	6,896	3,292
Utilities/Solid Waste & Recy.	649	2,551	2,142	5,141	2,237	7,838	3,767	7,836	3,796
Equipment Leasing	15,515	31,897	17,162	34,056	16,158	34,110	15,328	31,307	13,718
Workers Comp. Insurance	2,893	4,946	4,508	7,713	3,695	6,334	3,642	6,257	1,818



### Revenue and Expenditure History per Department

	Feb 14 YTD	FY 14	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD
<b>Golf - Pro Shop</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Printing	-	-	-	192	-	-	-	-	-
Advertising	356	650	1,124	4,623	2,415	6,553	2,415	3,565	2,455
Employee Clothing Allowance	-	-	-	895	107	550	108	1,031	-
Dues and Subscriptions	3,077	3,653	3,892	4,645	448	489	5,340	5,984	5,498
Licenses, permits, lien fees	-	-	-	-	-	4,923	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	-	-
Total Other G. & A. Exp.	56,461	109,414	62,994	127,842	38,129	98,608	45,526	88,365	40,714
<b>Maintenance &amp; Repairs</b>									
Golf Course Maintenance	192,466	454,917	179,055	429,732	179,359	430,463	217,513	435,026	184,777
R & M Misc	-	-	-	233	-	-	-	-	-
R & M Buildings	392	3,918	745	3,859	4,898	3,072	4,685	5,809	373
R & M Grounds	3,600	22,635	3,689	13,169	13,080	24,565	16,880	32,605	16,961
R & M Equipment	374	15,999	4,067	16,269	1,427	1,410	737	2,187	5,095
Total Maintenance & Repairs	196,832	497,470	187,557	463,262	198,765	459,509	239,814	475,626	207,207
<b>Operations</b>									
Merchandise Cost of Sales	17,508	33,872	17,816	40,069	27,724	53,294	18,589	48,227	26,286
Beverage Cost of Sales	58	-	-	-	-	-	-	-	-
	17,566	33,872	17,816	40,069	27,724	53,294	18,589	48,227	26,286
<b>Miscellaneous</b>									
Miscellaneous Expenditures	-	-	-	-	68	240	-	-	-
Cash Over/Short	-	-	20	(0)	-	(1)	(54)	(45)	(12)
Total Miscellaneous	-	-	20	(0)	68	239	(54)	(45)	(12)
<b>Capital Outlay</b>									
Capital Outlay	-	-	-	17,449	-	5,917	-	4,251	-
Total Capital Outlay	-	-	-	17,449	-	5,917	-	4,251	-
<b>Total Expenditures</b>	<b>364,997</b>	<b>860,412</b>	<b>376,027</b>	<b>866,107</b>	<b>362,489</b>	<b>837,826</b>	<b>388,100</b>	<b>817,294</b>	<b>364,865</b>
Net Revenues/Expenditures*	26,725	(66,889)	(66,699)	(213,812)	(18,666)	(208,320)	(88,083)	(187,590)	89,495

\* Indicates beginning in FY18, membership receipts are now posted on a cash basis which makes the FY18 YTD receipts higher than the same period in previous years.

## Revenue and Expenditure History per Department

	Feb 14		Feb 15	
	YTD	FY 14	YTD	FY15
Maintenance	Actual	Actual	Actual	Actual
Revenues				
Assessments				
Transfer From Other Department	199,143	477,943	-	-
Previous Year Carry Over Revenue	-	-	-	-
Total Assessments	199,143	477,943	-	-
<b>Total Revenues</b>	<b>199,143</b>	<b>477,943</b>	<b>-</b>	<b>-</b>
Expenditures				
Personnel Expenses				
Reg Salaries	85,807	219,245	-	-
F/T Salaries	-	-	85,678	215,466
P/T Wages	-	-	12,598	33,628
Overtime	294	1,172	536	1,212
Special Pay	-	-	150	500
Vacation/Sick Pay	10,780	23,784	-	-
Payroll Taxes	8,500	19,609	8,135	19,605
401 A Benefit	129	304	133	314
Medical Insurance	24,380	46,870	20,517	45,583
Total Personnel Expenses	129,889	310,984	127,746	316,308
Supplies				
Operating Supplies	4,202	8,691	444	9,368
Cleaning Supplies	124	-	-	-
Recreation Supplies	48	-	-	-
Chemicals	375	2,301	972	2,202
Small Tools & Hardware	2,421	4,650	1,353	5,145
Fuel	8,913	16,851	4,674	10,566
Total Supplies	16,083	32,494	7,443	27,280
Other Gen. & Admin. Expenses				
Employee Recruitment	-	96	-	276
Travel and Training	266	1,185	30	117
Telephone, Internet & Cable	1,240	4,014	3,711	7,119
Utilities/Electricity	1,003	2,722	946	2,653
Utilities/Water	760	2,044	587	1,974
Utilities/Solid Waste & Recy.	3,157	9,084	2,753	7,158
Equipment Leasing	1,105	2,227	(93)	1,819
Workers Comp. Insurance	8,293	14,176	12,651	21,646
Employee Clothing Allowance	75	1,281	1,267	1,860
Total Occupancy	15,898	36,829	21,852	44,623
Maintenance & Repairs				
R & M Prior Year Funding	-	24,573	-	-
R & M Misc	8,423	12,918	2,702	7,734
R & M Buildings	12,317	22,063	6,397	30,001
R & M Grounds	13,422	24,128	20,841	20,808
R & M Equipment	4,996	16,657	5,626	11,742
Vehicle Maintenance	3,013	6,962	3,068	6,077
Total Maintenance & Repairs	42,170	107,301	38,635	76,361
Capital Outlay				
Capital Outlay	-	-	-	2,966
Total Capital Outlay	-	-	-	2,966
<b>Total Expenditures</b>	<b>204,040</b>	<b>487,608</b>	<b>195,676</b>	<b>467,538</b>
Net Revenues/Expenditures	(4,897)	(9,665)	(195,676)	(467,538)

## Revenue and Expenditure History per Department

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

## Revenue and Expenditure History per Department

<b>Pools</b>	<b>Jan 14 YTD Actual</b>	<b>FY 14 Actual</b>	<b>Feb 15 YTD Actual</b>	<b>FY15 Actual</b>
Revenues				
Assessments				
Transfer From Other Department	130,099	390,296	-	-
Previous Year Carry Over Revenue	-	-	-	-
Total Assessments	130,099	390,296	-	-
<b>Total Revenues</b>	<b>130,099</b>	<b>390,296</b>	<b>-</b>	<b>-</b>
Expenditures				
Personnel Expenses				
Reg Salaries	60,916	194,032	-	-
F/T Salaries	-	-	33,737	82,872
P/T Wages	-	-	45,460	123,382
Overtime	3	20	41	180
Special Pay	271	1,295	477	1,755
Vacation/Sick Pay	2,298	9,381	-	-
Payroll Taxes	6,213	18,924	6,925	18,267
Medical Insurance	6,483	14,032	5,859	14,138
Total Personnel Expenses	76,185	237,683	92,497	240,594
Supplies				
Operating Supplies	239	1,081	370	1,786
Rec. Supplies	48	-	-	-
Chlorine	6,411	27,906	9,785	33,019
Small Tools & Hardware	30	-	169	-
Total Supplies	6,728	28,987	10,323	34,805
Other Gen. & Admin. Expenses				
Employee Recruitment	114	520	413	509
Travel and Training	64	1,065	-	270
Telephone, Internet & Cable	1,340	4,943	2,009	4,154
Utilities/Electricity	8,256	24,063	8,545	21,382
Utilities/Propane	-	11,154	2,931	1,684
Utilities/Water	14,633	55,133	10,193	29,647
Workers Comp. Insurance	5,585	11,126	9,276	15,871
Licenses, permits, lien fees	-	1,050	-	1,355
Employee Clothing Allowance	789	941	898	1,406
Total Occupancy	30,782	109,994	34,265	76,279
Maintenance & Repairs				
R & M Buildings	424	1,394	-	-
R & M Equipment	4,934	13,653	4,632	14,450
R & M Pools	345	6,034	7,133	7,783
Total Maintenance & Repairs	5,703	21,082	11,765	22,233
Miscellaneous				
Cash Over/Short	-	-	-	(14)
Total Miscellaneous	-	-	-	(14)
<b>Total Expenditures</b>	<b>119,397</b>	<b>397,746</b>	<b>148,851</b>	<b>373,896</b>
Net Revenues/Expenditures	10,701	(7,450)	(148,851)	(373,896)

## Revenue and Expenditure History per Department

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

# Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Property Services (roll up)</b>					
Revenues					
Charge for Service					
Recreation Fees	115,470	257,845	114,174	263,751	135,074
Total Charge for Service	115,470	257,845	114,174	263,751	135,074
<b>Total Revenues</b>	<b>115,470</b>	<b>257,845</b>	<b>114,174</b>	<b>263,751</b>	<b>135,074</b>
Expenditures					
Personnel Expenses					
F/T Salaries	158,812	390,819	154,157	402,649	156,618
P/T Wages	111,497	308,830	136,095	342,349	137,823
Overtime	203	774	2,533	5,693	2,470
Special Pay	546	1,536	711	2,061	3,225
Payroll Taxes	22,987	59,867	23,987	59,454	23,173
401 A Benefit	1,083	2,690	1,287	3,044	1,451
Medical Insurance	34,070	81,197	43,719	95,450	56,393
Total Personnel Expenses	329,199	845,714	362,490	910,699	381,153
Professional Expenses					
Professional Fees	-	-	-	-	353
Total Professional Expenses	-	-	-	-	353
Supplies					
Operating Supplies	7,696	17,209	7,548	17,876	3,874
Cleaning Supplies	9,858	23,402	9,548	22,037	9,423
Chlorine	10,432	33,647	10,521	33,247	10,586
Chemicals	1,127	4,382	1,614	3,560	-
Small Tools & Hardware	2,675	9,342	5,375	11,299	3,801
Fuel	4,812	12,251	5,918	15,059	5,525
Total Supplies	36,599	100,234	40,524	103,078	33,209
Other Gen. & Admin. Expenses					
Employee Recruitment	1,860	4,032	623	2,040	1,395
Travel and Training	620	985	-	1,630	523
Telephone, Internet & Cable	3,609	9,160	3,685	9,595	3,899
Utilities/Electricity	17,957	46,208	18,278	46,184	17,652
Utilities/Propane	-	1,399	8,667	12,361	9,943
Utilities/Water	11,832	39,954	9,271	28,296	11,730
Utilities/Solid Waste & Recy.	4,046	9,782	4,727	10,066	5,087
Utilities/Portable Toilets	2,358	6,058	3,103	7,710	2,582
Equipment Leasing	50	3,098	2,921	5,553	5,306
Workers Comp. Insurance	26,062	44,535	28,940	49,480	12,553
Licenses, permits, lien fees	-	1,050	-	1,350	196
Employee Clothing Allowance	1,192	2,830	444	3,261	2,800
Resident Activities	171	694	240	3,563	4,621
Dues and Subscriptions	2,409	2,409	2,529	2,944	2,656
Total Occupancy	72,166	172,194	83,427	184,033	80,941

### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Property Services (roll up)</b>					
Maintenance & Repairs					
R & M Misc	-	1,019	1,212	1,393	110
R & M Buildings	20,781	48,286	17,729	38,675	23,224
R & M Grounds	38,910	78,520	26,665	59,831	29,039
R & M Equipment	11,935	21,435	14,688	24,626	8,812
R & M Pools	11,481	12,722	5,239	10,590	6,846
Vehicle Maintenance	291	5,278	2,243	6,705	1,245
Total Maintenance & Repairs	83,398	167,259	67,776	141,820	69,275
Miscellaneous					
Cash Over/Short	(3)	(6)	(4)	(6)	-
Total Miscellaneous	(3)	(6)	(4)	(6)	-
Capital Outlay					
Capital Outlay	-	20,932	-	15,470	-
Total Capital Outlay	-	20,932	-	15,470	-
<b>Total Expenditures</b>	<b>521,359</b>	<b>1,306,326</b>	<b>554,214</b>	<b>1,355,094</b>	<b>564,931</b>
Net Revenues/Expenditures	(405,889)	(1,048,481)	(440,040)	(1,091,344)	(429,857)

### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>P.S.: Buildings</b>					
Expenditures					
Personnel Expenses					
F/T Salaries	64,864	172,674	74,907	196,705	81,305
P/T Wages	1,194	14,919	9,140	22,412	8,434
Overtime	59	538	1,711	3,908	1,270
Special Pay	-	71	129	304	1,625
Payroll Taxes	5,422	15,259	6,615	16,397	6,689
401 A Benefit	408	1,466	870	2,058	1,017
Medical Insurance	15,615	40,264	25,576	55,931	34,095
Total Personnel Expenses	87,563	245,193	118,947	297,713	134,435
Professional Expenses					
Professional Fees	-	-	-	-	298
Total Professional Expenses	-	-	-	-	298
Supplies					
Operating Supplies	3,608	10,269	5,028	11,569	2,596
Chemicals	-	37	188	337	-
Small Tools & Hardware	1,551	7,176	5,375	11,168	3,678
Fuel	2,235	10,101	3,602	9,815	3,754
Total Supplies	7,394	27,584	14,194	32,889	10,028
Other Gen. & Admin. Expenses					
Employee Recruitment	631	867	-	90	-
Travel and Training	35	35	-	140	-
Telephone, Internet & Cable	1,944	5,243	2,601	5,612	2,044
Utilities/Electricity	7,205	19,185	7,089	18,163	6,662
Utilities/Water	1,720	5,652	1,889	5,857	2,438
Utilities/Solid Waste & Recy.	1,742	4,252	2,129	4,492	1,974
Equipment Leasing	-	133	2,544	3,190	694
Workers Comp. Insurance	7,330	12,422	8,677	14,872	3,918
Licenses, permits, lien fees	-	-	-	-	196
Employee Clothing Allowance	530	1,495	394	1,151	619
Dues and Subscriptions	2,409	2,409	2,529	2,944	2,656
Total Occupancy	23,546	51,692	27,853	56,512	21,201
Maintenance & Repairs					
R & M Misc	-	1,019	1,212	1,393	110
R & M Buildings	19,575	46,986	17,729	38,532	22,824
R & M Grounds	-	-	-	-	-
R & M Equipment	-	1,631	5,395	6,510	-
Vehicle Maintenance	291	5,278	2,243	6,705	1,245
Total Maintenance & Repairs	19,866	54,913	26,580	53,139	24,179
Capital Outlay					
Capital Outlay	-	10,801	-	12,770	-
Total Capital Outlay	-	10,801	-	12,770	-
<b>Total Expenditures</b>	<b>138,368</b>	<b>390,183</b>	<b>187,573</b>	<b>453,024</b>	<b>190,140</b>
Net Revenues/Expenditures	(138,368)	(390,183)	(187,573)	(453,024)	(190,140)



## Revenue and Expenditure History per Department

<b>P.S.: Grounds</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>
Expenditures					
Personnel Expenses					
F/T Salaries	29,050	72,155	27,980	72,542	24,453
P/T Wages	12,823	24,675	6,632	17,228	6,868
Overtime	43	55	-	6	-
Payroll Taxes	3,653	8,328	2,837	7,012	2,583
Medical Insurance	3,106	7,493	3,664	8,358	5,581
Total Personnel Expenses	48,674	112,707	41,113	105,147	39,486
Supplies					
Operating Supplies	1,082	1,405	-	314	-
Chemicals	1,127	4,345	1,425	3,223	-
Small Tools & Hardware	1,037	1,949	-	131	73
Fuel	1,979	299	1,183	2,945	1,519
Total Supplies	5,224	7,999	2,608	6,613	1,592
Other Gen. & Admin. Expenses					
Employee Recruitment	-	-	136	331	-
Utilities/Solid Waste & Recy.	1,721	4,200	2,107	4,440	2,645
Equipment Leasing	50	2,965	378	2,363	3,523
Workers Comp. Insurance	4,292	7,357	4,246	7,121	1,771
Licenses, permits, lien fees	-	-	-	300	-
Employee Clothing Allowance	295	460	50	355	291
Total Occupancy	6,359	14,983	6,917	14,910	8,230
Maintenance & Repairs					
R & M Grounds	5,305	20,866	5,169	17,365	13,651
R & M Equipment	4,663	10,850	3,639	11,274	3,475
Total Maintenance & Repairs	9,968	31,716	8,809	28,639	17,125
<b>Total Expenditures</b>	<b>70,225</b>	<b>167,404</b>	<b>59,447</b>	<b>155,309</b>	<b>66,433</b>
Net Revenues/Expenditures	(70,225)	(167,404)	(59,447)	(155,309)	(66,433)

# Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>P.S.: Custodial</b>					
Expenditures					
Personnel Expenses					
F/T Salaries	34,703	73,147	23,261	63,635	24,754
P/T Wages	47,536	127,188	60,827	139,012	56,614
Overtime	23	29	757	1,064	1,131
Special Pay	50	50	-	50	-
Payroll Taxes	7,014	17,341	7,089	16,513	6,498
401 A Benefit	675	1,224	417	986	434
Medical Insurance	9,331	18,716	7,174	14,498	5,581
Total Personnel Expenses	99,333	237,694	99,525	235,758	95,012
Professional Expenses					
Professional Fees	-	-	-	-	55
Total Professional Expenses	-	-	-	-	55
Supplies					
Operating Supplies	713	1,924	938	3,347	1,041
Cleaning Supplies	9,858	23,402	9,548	22,037	9,423
Small Tools & Hardware	88	217	-	-	50
Fuel	565	1,851	1,133	2,299	252
Total Supplies	11,223	27,394	11,619	27,683	10,767
Other Gen. & Admin. Expenses					
Employee Recruitment	942	1,940	215	633	1,153
Travel and Training	105	105	-	-	-
Telephone, Internet & Cable	188	418	131	394	164
Workers Comp. Insurance	6,990	11,982	7,358	12,573	3,127
Employee Clothing Allowance	144	589	-	793	1,060
Total Occupancy	8,369	15,034	7,704	14,394	5,504
Maintenance & Repairs					
R & M Misc	-	472	-	395	-
Total Maintenance & Repairs	-	472	-	395	-
<b>Total Expenditures</b>	<b>118,925</b>	<b>280,594</b>	<b>118,847</b>	<b>278,229</b>	<b>111,338</b>
Net Revenues/Expenditures	(118,925)	(280,594)	(118,847)	(278,229)	(111,338)

## Revenue and Expenditure History per Department

<b>P.S.: Pools</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>
Expenditures					
Personnel Expenses					
F/T Salaries	30,195	72,843	28,009	69,767	26,105
P/T Wages	49,944	136,055	55,136	154,417	61,244
Overtime	78	152	66	715	70
Special Pay	496	1,414	582	1,682	1,600
Payroll Taxes	6,899	18,337	7,022	18,668	6,997
Medical Insurance	6,018	14,724	7,305	16,664	11,136
Total Personnel Expenses	93,630	243,525	98,121	261,912	107,152
Supplies					
Operating Supplies	878	1,146	150	1,190	30
Chlorine	10,432	33,647	10,521	33,247	10,586
Fuel	6	-	-	-	-
Total Supplies	11,315	34,793	10,672	34,437	10,616
Other Gen. & Admin. Expenses					
Employee Recruitment	96	502	272	986	241
Travel and Training	480	845	-	1,490	523
Telephone, Internet & Cable	1,330	3,056	862	2,639	1,071
Utilities/Electricity	7,859	19,850	7,933	19,999	7,943
Utilities/Propane	-	1,299	8,630	12,090	9,750
Utilities/Water	8,781	30,377	5,705	17,605	7,452
Workers Comp. Insurance	7,451	12,773	7,977	13,667	3,399
Licenses, permits, lien fees	-	1,050	-	1,050	-
Employee Clothing Allowance	222	240	-	962	830
Total Occupancy	26,219	69,992	31,381	70,489	31,208
Maintenance & Repairs					
R & M Equipment	5,729	5,984	968	2,717	3,434
R & M Pools	11,481	12,722	5,239	10,590	6,846
Total Maintenance & Repairs	17,211	18,705	6,207	13,307	10,279
Miscellaneous					
Cash Over/Short	(3)	(6)	(4)	(6)	-
Total Miscellaneous	(3)	(6)	(4)	(6)	-
Capital Outlay					
Capital Outlay	-	9,451	-	-	-
Total Capital Outlay	-	9,451	-	-	-
<b>Total Expenditures</b>	<b>148,371</b>	<b>376,461</b>	<b>146,377</b>	<b>380,138</b>	<b>159,256</b>
Net Revenues/Expenditures	(148,371)	(376,461)	(146,377)	(380,138)	(159,256)

# Revenue and Expenditure History per Department

<b>P.S.: Recreation</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>
Revenues					
Charge for Service					
Recreation Fees	115,470	257,845	114,174	266,746	135,074
Total Charge for Service	115,470	257,845	114,174	266,746	135,074
<b>Total Revenues</b>	<b>115,470</b>	<b>257,845</b>	<b>114,174</b>	<b>266,746</b>	<b>135,074</b>
Expenditures					
Personnel Expenses					
P/T Wages	-	5,993	4,361	9,280	4,662
Special Pay	-	-	-	25	-
Payroll Taxes	-	601	424	864	406
Total Personnel Expenses	-	6,595	4,785	10,169	5,068
Supplies					
Operating Supplies	1,415	2,464	1,432	1,456	207
Fuel	27	-	-	-	-
Total Supplies	1,442	2,464	1,432	1,456	207
Other Gen. & Admin. Expenses					
Employee Recruitment	192	724	-	-	-
Telephone, Internet & Cable	146	444	90	949	621
Utilities/Electricity	2,893	7,174	3,255	8,022	3,047
Utilities/Propane	-	100	37	271	192
Utilities/Water	1,331	3,925	1,677	4,833	1,840
Utilities/Solid Waste & Recy.	583	1,330	490	1,133	469
Utilities/Portable Toilets	2,358	6,058	3,103	7,710	2,582
Equipment Leasing	-	-	-	-	1,089
Workers Comp. Insurance	-	-	682	1,247	338
Employee Clothing Allowance	-	45	-	-	-
Resident Activities	171	694	240	3,563	4,621
Total Occupancy	7,674	20,493	9,573	27,729	14,799
Maintenance & Repairs					
R & M Buildings	1,206	1,300	-	143	400
R & M Grounds	33,605	57,654	21,495	42,466	15,388
R & M Equipment	1,543	2,499	4,685	3,731	1,904
Total Maintenance & Repairs	36,354	61,453	26,180	46,340	17,692
Capital Outlay					
Capital Outlay	-	680	-	2,700	-
Total Capital Outlay	-	680	-	2,700	-
<b>Total Expenditures</b>	<b>45,471</b>	<b>91,684</b>	<b>41,970</b>	<b>88,394</b>	<b>37,765</b>
Net Revenues/Expenditures	69,999	166,161	72,204	178,352	97,309

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Vehicle Storage</b>									
Revenues									
Rents & Royalties									
Vehicle Storage Income	44,846	102,817	47,996	115,270	53,177	124,148	59,901	143,424	66,209
Kayak Storage Income	-	-	-	-	-	2,040	2,003	3,655	1,376
Total Rents & Royalties	44,846	102,817	47,996	115,270	53,177	126,188	61,904	147,079	67,585
Other Income									
Miscellaneous Income General	-	-	-	-	-	-	-	-	-
Delinquent Fee Collections	525	1,469	485	1,365	740	1,435	870	1,475	565
Total Other Income	525	1,469	485	1,365	740	1,435	870	1,475	565
<b>Total Revenues</b>	<b>45,371</b>	<b>104,286</b>	<b>48,481</b>	<b>116,635</b>	<b>53,917</b>	<b>127,623</b>	<b>62,774</b>	<b>148,554</b>	<b>68,150</b>
Expenditures									
Supplies									
Operating Supplies	38	57	204	382	16	16	-	-	-
Total Supplies	38	57	204	382	16	16	-	-	-
Other Gen. & Admin. Expenses									
Telephone, Internet & Cable	-	1,916	1,915	1,640	-	-	-	-	-
Utilities/Electricity	3,184	7,994	3,202	7,953	3,089	7,640	3,433	8,585	3,559
Utilities/Water	799	1,948	523	1,823	521	1,998	593	1,750	807
Utilities/Solid Waste & Recy.	-	433	-	-	-	-	-	-	-
Access Sys. Service Fee	-	611	1,623	2,783	1,804	3,029	1,883	3,160	1,617
Total Occupancy	3,983	12,902	7,264	14,200	5,414	12,666	5,909	13,495	5,983
Maintenance & Repairs									
R & M Misc	-	22	50	485	194	644	-	-	-
R & M - Buildings	285	-	(78)	-	-	-	-	-	-
R & M Grounds	662	59	78	-	-	-	-	-	-
R & M Equipment	545	1,909	9,863	11,329	813	3,771	870	1,305	698
Total Maintenance & Repairs	1,492	1,991	9,913	11,814	1,007	4,415	870	1,305	698
Miscellaneous									
Transfer to Other Departments	41,375	99,300	-	-	-	-	-	-	-
Total Miscellaneous	41,375	99,300	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,888</b>	<b>114,250</b>	<b>17,381</b>	<b>26,396</b>	<b>6,437</b>	<b>17,097</b>	<b>6,779</b>	<b>14,800</b>	<b>6,681</b>
Net Revenues/Expenditures	(1,517)	(9,963)	31,101	90,240	47,480	110,526	55,996	133,754	61,470

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Shopping Center</b>									
Revenues									
Rents & Royalties									
Leasing Income	39,493	95,656	40,403	96,966	39,583	95,599	27,299	65,163	31,706
Common Area Maint Income	6,933	16,835	7,073	16,974	6,839	16,414	4,903	11,665	5,565
Real Estate Taxes Income	4,914	11,944	5,021	12,051	5,004	12,009	3,222	7,642	3,846
Total Rents & Royalties	51,340	124,435	52,496	125,991	51,426	124,022	35,425	84,470	41,117
Other Income									
Delinquent Fee Collections	75	100	375	750	325	775	150	225	575
Total Other Income	75	100	375	750	325	775	150	225	575
<b>Total Revenues</b>	<b>51,415</b>	<b>124,535</b>	<b>52,871</b>	<b>126,741</b>	<b>51,751</b>	<b>124,797</b>	<b>35,575</b>	<b>84,695</b>	<b>41,692</b>
Expenditures									
Supplies									
Operating Supplies	-	-	-	-	-	-	13	-	-
Total Supplies	-	-	-	-	-	-	13	-	-
Other Gen. & Admin. Expenses									
Property Taxes	14,013	14,013	13,920	13,920	14,329	14,329	14,919	14,919	15,056
Sales Tax	-	-	951	951	-	-	-	-	-
Telephone, Internet & Cable	-	-	-	-	-	-	-	-	359
Utilities/Electricity	515	1,194	480	1,162	483	1,177	832	936	647
Utilities/Water	132	230	52	162	53	165	337	987	301
Utilities/Solid Waste & Recy.	1,585	3,488	1,598	3,836	1,582	3,796	1,594	3,826	1,631
HOA Utilities	-	-	-	-	-	-	-	1,835	1,234
Total Occupancy	16,245	18,925	17,001	20,031	16,447	19,467	17,682	22,503	19,228
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	-	-	-
R & M Buildings	1,222	39,190	15,735	7,279	5,683	7,360	2,333	6,625	3,220
R & M Grounds	293	-	-	750	-	-	-	-	-
R & M Equipment	-	942	-	-	-	-	-	-	-
Total Maintenance & Repairs	1,515	40,132	15,735	8,029	5,683	7,360	2,333	6,625	3,220
Miscellaneous									
Transfer to Other Departments	30,701	73,682	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-	-	2,285	-
Total Miscellaneous	30,701	73,682	-	-	-	-	-	2,285	-
Capital Outlay									
Capital Outlay	-	-	-	12,391	-	4,200	-	4,900	-
Total Capital Outlay	-	-	-	12,391	-	4,200	-	4,900	-
<b>Total Expenditures</b>	<b>48,461</b>	<b>132,739</b>	<b>32,736</b>	<b>40,451</b>	<b>22,130</b>	<b>31,027</b>	<b>20,029</b>	<b>36,313</b>	<b>22,448</b>
Net Revenues/Expenditures	2,954	(8,204)	20,135	86,290	29,622	93,770	15,546	48,381	19,243

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>Stormwater</b>									
Revenues									
Other Income									
Transfer From Other Department	24,445	58,668	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	165,000	-	-	-
Total Other Income	24,445	58,668	-	-	-	165,000	-	-	-
<b>Total Revenues</b>	<b>24,445</b>	<b>58,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	-	-	4,558	16,717	1,166	1,646	2,466
Total Professional Expenses	-	-	-	-	4,558	16,717	1,166	1,646	2,466
Other Gen. & Admin. Expenses									
Equipment Leasing	-	-	-	-	-	-	1,546	1,546	-
Total Occupancy	-	-	-	-	-	-	1,546	1,546	-
Maintenance & Repairs									
R & M Grounds	5,417	13,040	6,475	18,960	5,636	13,573	6,005	19,551	28,510
Canal/Lake Restoration	-	-	-	-	8,750	8,750	479	1,767	-
Total Maintenance & Repairs	5,417	13,040	6,475	18,960	14,386	22,323	6,484	21,318	28,510
Miscellaneous									
Debt Service Principal	-	-	-	-	-	5,273	13,142	31,742	13,425
Debt Service Interest	-	-	-	-	-	524	1,352	3,041	1,068
Total Miscellaneous	-	-	-	-	-	5,797	14,493	34,784	14,493
Capital Outlay									
Capital Outlay	-	-	-	-	-	67,025	-	183,292	-
Total Capital Outlay	-	-	-	-	-	67,025	-	183,292	-
<b>Total Expenditures</b>	<b>5,417</b>	<b>13,040</b>	<b>6,475</b>	<b>18,960</b>	<b>18,944</b>	<b>111,862</b>	<b>23,689</b>	<b>242,586</b>	<b>45,468</b>
Net Revenues/Expenditures	19,028	45,628	(6,475)	(18,960)	(18,944)	53,138	(23,689)	(242,586)	(45,468)

### Revenue and Expenditure History per Department

	Feb 14 YTD Actual	FY 14 Actual	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual
<b>R&amp;M/Capital Projects</b>									
Revenues									
Assessments									
Transfer From Other Departments	80,625	193,500	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	129,089
Donations	-	-	-	2,600	-	-	-	-	-
Total Assessments	80,625	193,500	-	2,600	-	-	-	-	129,089
<b>Total Revenues</b>	<b>80,625</b>	<b>193,500</b>	<b>-</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,089</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	-	-	-	-	-	13,250	3,150
Total Professional Expenses	-	-	-	-	-	-	-	13,250	3,150
R&M Projects*									
Total R&M Projects	-	-	-	-	-	-	26,804	40,322	12,590
Capital Outlay									
Total Capital Outlay	58,488	190,245	75,882	259,832	89,660	297,758	69,592	301,437	175,125
<b>Total Expenditures</b>	<b>58,488</b>	<b>190,245</b>	<b>75,882</b>	<b>259,832</b>	<b>89,660</b>	<b>297,758</b>	<b>96,395</b>	<b>355,009</b>	<b>190,865</b>
Net Revenues/Expenditures	22,137	3,255	(75,882)	(257,232)	(89,660)	(297,758)	(96,395)	(355,009)	(61,776)

\* Indicates R&M projects were not tracked separately from capital projects until FY17.



### Revenue and Expenditure History per Department

<b>Grant</b>	<b>Feb 14 YTD Actual</b>	<b>FY 14 Actual</b>	<b>Feb 15 YTD Actual</b>	<b>FY15 Actual</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>
Revenues						
Other Income						
Transfer From Other Departments	26,250	63,000	-	-	-	-
Total Other Income	26,250	63,000	-	-	-	-
<b>Total Revenues</b>	<b>26,250</b>	<b>63,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	86,127	115,059	76,807	105,740	14,137	14,137
<b>Total Expenditures</b>	<b>86,127</b>	<b>115,059</b>	<b>79,807</b>	<b>108,740</b>	<b>15,637</b>	<b>15,637</b>
Net Revenues/Expenditures	(59,877)	(52,059)	(79,807)	(108,740)	(15,637)	(15,637)

## **Five-Year Financial Model and Capital Improvement Plan**

### **Introduction**

Starting three 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 (FY18-23). The interactivity, however, adds a complexity to the model that is not easily understood and utilized by first time decision makers. The 5yrFM&CIP 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.

New to this year is the planned addition of the 2018 Bond Projects Fund in addition to the traditionally used General Fund. The new fund is intended to be used for only a few uses until the bond receipts are fully expended on planned projects. Although some sections include data from both funds combined into a “all Funds” format, this section narratively describes both funds separately, illustrates the revenues/sources and expenditures/uses (in summary and then later detailed format) separately but provides a narrative listing of projects per year in a combined format.

No changes were made by the BOT on 30Jan18 to the FY19-23 5yrFM&CIP. Changes made to the FY19 Working Draft Proposed Budget by the BOT include the addition of funded projects, deletion of funding for projects and changes to budgets as a result of updated information received from BBRD’s engineers as a response to changes in scope of work.

The reader should note the presentation of financial data within this section is oriented to a multi-year perspective and includes beginning and ending fund balance figures as opposed to data contained within the “Budgetary Detail” section of this document. Hence some items such as “contingency” may appear contradictory to the laymen when data from various sections of this document are compared to each other. However, readership of this document ranges from financial professionals to average residents and hence no one simple presentation of data is possible or warranted. Specifically, some “contingency” is shown in this section which is budgeted for unforeseen yet anticipated change orders in projects or projects the BOT wishes to fund after the budget is adopted (without having to go through a budget amendment process). Conversely, the “reserved” line-item under the “contingency” category within the 2018 Bond Projects Fund is shown in this section and is not intended to be expended in FY19 but serves as a place holder for the cost of future years’ projects and to provide clarity of the fund’s purpose (versus the possible perception of BBRD borrowing more money than is needed).

### **General Fund**

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

<b>General Fund Five-Year Financial Model</b>	<b>FY17 Actual</b>	<b>FY18 Revised Budget</b>	<b>FY18 Year-end Estimate</b>
<b>Beginning Fund Balance</b>	<b>1,939,912</b>	<b>1,908,576</b>	<b>1,908,576</b>
Revenues/Sources			
Assessment	3,530,317	3,600,702	3,599,982
Recreation Fees	266,746	372,400	290,000
Guest Passes	60,571	68,200	61,800
DOR Enforcement Fees	32,419	9,300	13,000
Food & Beverage Sales	1,020,215	995,424	1,088,594
Golf Fees & Income	629,704	648,213	613,411
Shopping Center Income	84,696	115,063	102,468
Vehicle Storage Income	148,554	161,402	160,610
Misc. Revenue	76,797	35,695	54,603
Grant Revenue	-	50,000	129,089
Transfer from 2018 Bond Prj. Fund	-	-	-
<b>Revenues/Sources</b>	<b>5,850,018</b>	<b>6,056,399</b>	<b>6,113,557</b>
(Dollar change from previous year)	(65,960)	173,945	263,539
(Percent change from previous year)	-1.11%	2.96%	4.50%
<b>Total Resources</b>	<b>7,789,930</b>	<b>7,964,975</b>	<b>8,022,133</b>
Expenditures/Uses			
Personnel	2,088,135	2,283,814	2,263,205
Operating	2,912,459	2,709,992	2,852,724
New Non-Capital Proposals	-	-	-
Capital & Grants	355,332	2,221,992	1,505,814
Transfers	525,428	-	-
Contingency	-	67,532	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
<b>Total Expenditures/Uses</b>	<b>5,881,354</b>	<b>7,283,330</b>	<b>6,621,743</b>
(Dollar change from previous year)	325,781	1,069,847	740,389
(Percent change from previous year)	5.86%	17.22%	12.59%
Rev./Sources minus Exp./Uses	(31,336)	(1,226,931)	(508,186)
Ending Fund Balance			
Undesignated Fund Balance	1,456,907	681,645	1,001,676
Committed Fund Balance			
Non-spendable for inventory & prepaids	129,249	-	65,000
Committed for CIP	322,420	-	333,715
<b>Total Ending Fund Balance</b>	<b>1,908,576</b>	<b>681,645</b>	<b>1,400,391</b>
<b>Fund Balance (excluding Committed for Capital, prepaids, projects &amp; Trfs.) % of subsequent Year Bud. (Pers. &amp; Op.) FY23 based on FY23 Budget numbers</b>	<b>29.17%</b>	<b>12.62%</b>	<b>18.54%</b>

<b>FY19 Approved Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Proj. Budget</b>	<b>FY21 Proj. Budget</b>	<b>FY22 Proj. Budget</b>	<b>FY23 Proj. Budget</b>
<b>1,400,391</b>	<b>1,400,391</b>	<b>1,698,998</b>	<b>1,453,319</b>	<b>1,310,570</b>	<b>1,275,485</b>
3,710,144	3,706,434	3,783,036	3,855,663	3,928,876	3,988,617
290,000	290,000	290,000	290,000	290,000	319,000
62,300	62,300	62,300	62,300	62,300	62,300
13,000	12,870	13,000	13,000	13,000	13,000
1,126,217	1,126,217	1,154,372	1,183,232	1,212,813	1,243,133
613,609	613,609	598,867	607,835	593,232	593,825
103,235	103,235	104,235	105,235	106,235	107,235
160,645	160,645	160,645	160,645	160,645	176,710
39,698	39,698	39,738	39,777	39,817	39,857
50,000	100,000	-	-	-	-
651,000	651,000	-	-	-	-
<b>6,819,848</b>	<b>6,866,008</b>	<b>6,206,193</b>	<b>6,317,687</b>	<b>6,406,917</b>	<b>6,543,676</b>
763,449	752,451	(613,655)	111,494	89,230	136,759
12.61%	12.31%	-9.00%	1.80%	1.41%	2.13%
<b>8,220,239</b>	<b>8,266,398</b>	<b>7,905,192</b>	<b>7,771,007</b>	<b>7,717,488</b>	<b>7,819,162</b>
2,497,487	2,458,782	2,585,633	2,658,386	2,728,889	2,802,201
2,905,803	2,864,003	2,902,239	2,929,050	2,956,113	2,983,431
-	-	70,000	7,000	7,000	7,000
207,400	544,615	229,000	203,000	89,000	58,000
700,000	700,000	700,000	700,000	700,000	700,000
95,618	-	75,000	75,000	75,000	75,000
N/A	N/A	(110,000)	(112,000)	(114,000)	(116,000)
<b>6,406,308</b>	<b>6,567,400</b>	<b>6,451,872</b>	<b>6,460,436</b>	<b>6,442,003</b>	<b>6,509,632</b>
(877,022)	(54,343)	45,564	8,564	(18,434)	67,629
-12.04%	-0.82%	0.71%	0.13%	-0.29%	1.05%
413,540	298,608	(245,679)	(142,749)	(35,085)	34,045
1,813,931	1,613,998	1,453,319	1,310,570	1,275,485	1,309,530
-	65,000	-	-	-	-
-	20,000	-	-	-	-
<b>1,813,931</b>	<b>1,698,998</b>	<b>1,453,319</b>	<b>1,310,570</b>	<b>1,275,485</b>	<b>1,309,530</b>
<b>33.05%</b>	<b>29.41%</b>	<b>26.01%</b>	<b>23.05%</b>	<b>22.05%</b>	<b>22.63%</b>

### Revenue/Source Enhancements

The following section is not meant to be a comprehensive discussion of all General Fund revenues/sources but is confined to concise listing and explanation of changes in recurring revenue/source streams.

- Assessment
  - \$109,442 in FY19 from a total \$1.87 increase in the monthly assessment rate to \$63.37 (comprised of three elements)
    - \$0.95 or 1.50% increase to maintain the ability of BBRD to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
    - \$0.72 a month increase to offset \$41,874 in declining Golf Membership revenues
    - \$0.20 a month to offset \$11,915 in lost Shopping Center revenues from the use of one unit by the BFBHOA
  - \$71,466 in FY20 from a total \$1.22 increase in the monthly assessment rate to \$64.59 (comprised of two elements)
    - \$0.97 or 1.50% inflationary increase
    - \$0.25 declining Golf membership revenues
  - \$72,201 in FY21 from a total \$1.24 increase in the monthly assessment rate to \$65.83 (comprised of two elements)
    - \$0.99 or 1.50% inflationary increase
    - \$0.25 declining Golf membership revenues
  - \$72,953 in FY22 from a total \$1.25 increase in the monthly assessment rate to \$67.08 (comprised of two elements)
    - \$1.01 or 1.50% inflationary increase
    - \$0.24 declining Golf membership revenues
  - \$59,807 in FY23 from a total \$1.02 or 1.50% increase in the monthly assessment rate to \$68.10 due to inflationary increase
- Recreation (AKA Social Membership) Fees  
\$29,000 from a 10% increase planned for FY23, given a constant number of genuine transfers of property
- Annual 2.50% increases in Food and Beverage prices  
The annual increase not shown separately but comingled with growth of sales within the respective base budget columns
- Golf Fees & Income  
\$23,356 from a 10% increase in membership fees planned for FY21 (previously planned for FY20) is planned to offset declining membership related receipts while keeping membership rates below neighboring courses
- Vehicle Storage Income  
\$16,065 from a 10% increase in storage fees planned for FY23
- Grant Revenue  
\$50,000 from the reimbursement of the \$50,000 no match Community Center grant program is budgeted in FY19. Additionally, the reimbursement from the Golf \$50,000 grant no match program

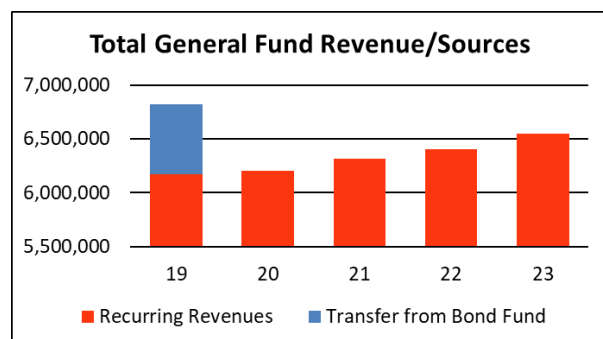
that is scheduled for completion in FY18 is anticipated to be received in FY19 but is not budgeted due to the monies originally being budgeted in FY18.

- **Transfer from 2018 Bond Projects Fund**  
\$651,000 from a one-time inter-fund transfer from the 2018 Bond Projects Fund. Reimbursement of 66% (\$651,000) of the FY18 costs of the New Administration Building project (based on the assumption of the bonds being issued in the fall of calendar year 2018) is planned. If the BOT decides to seek 30-year bonds, BBRD will have to go through a court “validation” process (prior to the issuance of bonds) which makes the timing of the actual bond issuance uncertain. Therefore, staff only included 66% of the eligible cost be budgeted for reimbursement because of the uncertainty in the timing of the bond issuance. If receipt of these monies is significantly delayed, this one-time transfer may not be possible and modification of the FY19 Budget would be required by the BOT if they desired to continue the schedule for various R&M/Capital projects (currently on hold).

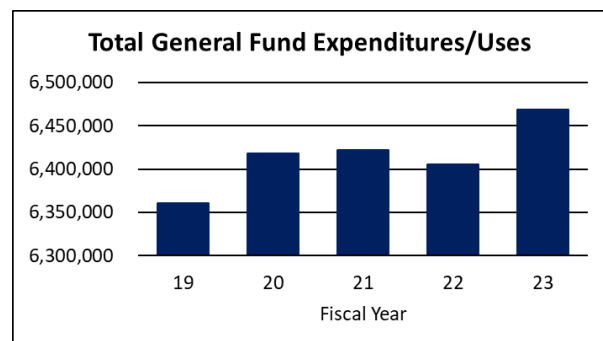
#### Five Year Revenues/Sources and Expenditures/Uses Trends

Historically, BBRD has experienced very little change from year to year in total annual revenues/sources. The FY18-22 5yrFM&CIP had only a 1.68% variability expected over the 5-year period. This pattern was a result of previous BOTs holding the assessment rate constant for multiple years and then having to adopt a significant increase to offset the cumulative effects of annual inflationary pressures and increases in staffing to address service demands of residents. Approved for FY19 and planned for each year going forward is an annual 1.50% increase in the monthly assessment rate to offset the inflationary pressures of annual increases in salaries/wages, employee health insurance premiums and the cost of goods and supplies. Additionally, planned for FY19-22 are annual increases in the assessment rate to offset the declining membership of the golf course (assumed is the stabilization of receipts in FY23). Finally, a one-time increase is approved for FY19 to offset the lost Shopping Center leasing revenue resulting in the BOT giving the BFBHOA free office space in 2017.

When the \$651,000 transfer from the 2018 Bond Projects Fund is removed from the equation, a 6.08% growth in revenues/sources is projected from the low of \$6,168,848 in FY19 to the high of \$6,532,676 in FY23 as illustrated to the right.



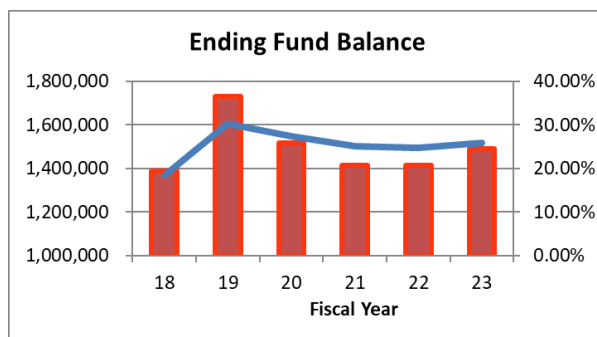
Likewise, total annual expenditures/uses had low variability. However, the retirement of the debt service in FY17 for the purchase of the common areas swung this pattern in the other direction in the past few years. With the planned issuance of approximately \$9.7 Million in bonds for capital projects in FY19, the historical low variability in total expenditures/uses of the 5yrFM&CIP will return as the annual debt service will provide a smoothing effect versus the fluctuations of pay as you go capital project financing. FY19 (\$6,406,308) represents the low mark of the five-year period with FY23 (\$6,509,632) being the high mark. The chart to the right illustrates the changes but appears to show a greater variation due to the “Y” axis not starting at zero. Planned expenditures vary only 1.61% among the years with the pay as you go capital project funding



being the primary reason for the reduction in total expenditures/uses in FY22 and FY23 as compared to earlier years.

#### Financial Outlook

FY18 began the year with a fund balance of \$1,908,576 and is projected to end with \$1,400,391 (with \$333,715 reserved for uncompleted R&M/Capital Department projects). Year-end estimates (the chart to the right presents columns as the dollar amount of fund balance while the trend line represents fund balance as a percentage of operating costs as defined by BBRD) are presented as of 15Mar18 to allow the reader to view the context of budget preparations by staff. Contained within



this presentation is the assumption that all projects will be completed within the years budgeted for FYs 20, 21 & 22. Conversely, due to the BOT's decision to move the New Administration Building project up from FY19 to FY18 and the subsequent delay of several FY18 Budgeted projects until FY19 and FY20 several projects currently budgeted will not be completed in FY18 as originally planned.

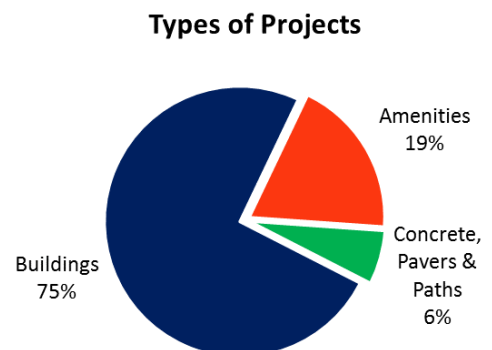
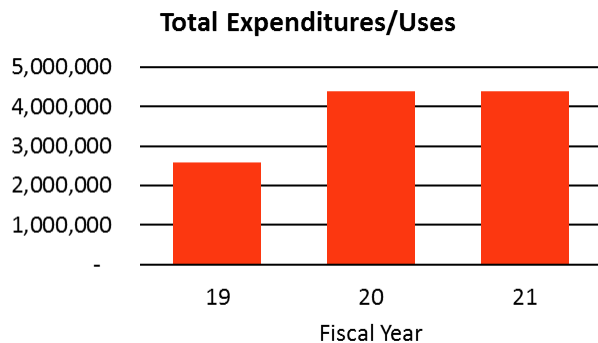
The sharp increase in fund balance projected for FY19 is primarily due to the one-time transfer from the 2018 Bond Projects Fund to reimburse the General fund for partial FY18 costs of the New Administration Building project. The reader should not be alarmed at the prospect that the General Fund will spend more money than it receives in FYs 20, 21 & 22 as the use of 5yrFM&CIP provides the assurance that the General Fund will stay above BBRD's minimum fund balance policy of 20% (excluding committed for capital, pre-paid items, projects and transfers) in the long run. As presented, the General Fund's lowest projected fund balance level (FY22's 22.05%) is \$121,748 above the minimum level established by the BOT.

#### **2018 Bond Projects Fund**

Assumed within the following pages is the BOT's decision to obtain a 30-year tax exempt bond versus a 15-year bank loan (After the FY19 Budget was approved, the BOT decided to put the choice of financing options on the November ballot. However, for consistency purposes the balance of this narrative will continue with the assumption of a 30-year bond which the BOT formally voted to pursue on April 13, 2018 and had not rescinded as of the date of the editing and printing of this section). This assumption was made as the 30-year bond process has the highest cost of issuance and the fact that it is easier to delete elements of a budget versus adding them in at the last minute. Hence if the BOT decides to obtain financing through a bank loan at a future meeting, the annual debt service will be higher, but the cost of issuance will be significantly lower. Additionally, the narrative discussion following the fund summary chart differs in focus and format as the new fund is anticipated to only be used for three years and then closed once all the projects are completed. Delays in obtaining financing will result in the delay of the start of the three-year completion window for the projects.

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

<b><u>2018 Bond Project Fund Five-Year Financial Model</u></b>	<b>FY19 Approved Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Proj. Budget</b>	<b>FY21 Proj. Budget</b>
<b>Beginning Fund Balance</b>	-	-	6,842,634	2,453,773
Revenues/Sources				
Bond/loan Proceeds	9,419,752	9,419,752	-	-
<b>Total Revenues/Sources</b>	<b>9,419,752</b>	<b>9,419,752</b>	-	-
(Dollar change from previous year)	N/A	N/A	(9,419,752)	-
(Percent change from previous year)	N/A	N/A	-100%	N/A
<b>Total Resources</b>	<b>9,419,752</b>	<b>9,419,752</b>	<b>6,842,634</b>	<b>2,453,773</b>
Expenditures/Uses				
Personnel	-	-	-	-
Operating	250,000	250,000	-	-
R&M/Capital	1,676,118	1,676,118	4,388,861	2,453,773
Transfers	651,000	651,000	-	-
Contingency	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>2,577,118</b>	<b>2,577,118</b>	<b>4,388,861</b>	<b>2,453,773</b>
(Dollar change from previous year)	2,577,118	2,577,118	1,811,743	(1,935,088)
(Percent change from previous year)	N/A	100.00%	70.30%	-44.09%
Rev./Sources minus Exp./Uses	6,842,634	6,842,634	(4,388,861)	(2,453,773)
Ending Fund Balance				
Undesignated Fund Balance	-	-	-	-
Committed for CIP Fund Balance	6,842,634	6,842,634	2,453,773	-
<b>Total Ending Fund Balance</b>	<b>6,842,634</b>	<b>6,842,634</b>	<b>2,453,773</b>	-





### Revenues/Sources Enhancements

- **Bond Receipts**  
\$9,419,752 in gross proceeds of the bond issuance are anticipated to be received in FY19. Issuance costs are netted out of the issues but shown separately due to accounting standards.
- **Future Assumptions**  
Per the special nature of this new fund, no additional revenue streams except minor interest income receipts are projected. If a future BOT wished to finance additional projects, staff would create a specific fund for that purpose rather than comingle multiple financing efforts within one fund.

### Five Year Revenues/Sources and Expenditures/Uses Trends

Due to the one-time influx of bond receipts, a trend analysis of revenues/sources is not applicable. Based on the execution of projects, some interest income can be expected but is not budgeted due to the uncertainty of interest rates, the immateriality as compared to the bond receipts and the federal limits on interest income a public entity can earn before arbitrage fees are required to be paid.

One of the typical terms of the issuance of tax-exempt bonds is that public sector entities typically must be able to expend a minimum of 85% of the next bond receipts within a three-year period (to avoid arbitrage penalties). Of the anticipated \$9,419,752 gross receipts, 73.95% or \$6,965,979 is planned to be expended in the first 24 months with the balance budgeted for FY21.

### Financial Outlook

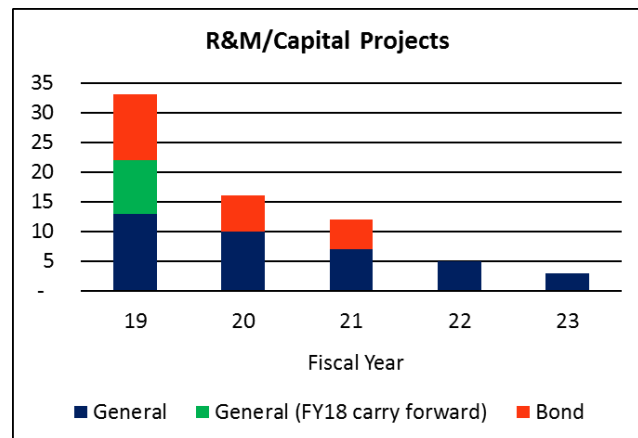
As of the date of adoption of the FY19 Budget, the 2018 Bond Projects Fund was anticipated to be opened sometime in FY19 when BBRD obtains the bond receipts. The Fund is scheduled to be closed at the end of FY21 when all projects are completed. If one or more projects are delayed, the Fund will remain active until all the monies are expended.

### **Summary of Projects (All Funds)**

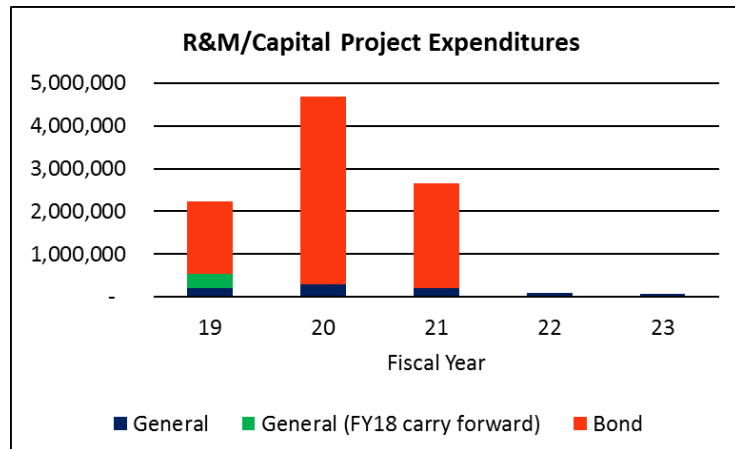
The FY19 WDPB's 5yrFM&CIP contains 75 (55 General Fund and 20 Bond Fund) requested projects within 60 (40 General Fund and 20 Bond Fund) funded projects over the five-year period costing \$9,712,377. This document details here and elsewhere that FY18 contains the final years' grant funded projects which will close out the two-remaining grant funded projects (\$50,000 no match golf course and \$50,000 no match community center programs).

The reader should be cautioned that due to projects that have funding over multiple years, the summation of the number of individual projects for each year results in a higher number than the summation of projects regardless of year of execution.

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



The number of projects per fiscal year are illustrated to the right and detailed below.



### FY19-23 Projects

	GF		Bond		Total	
	Requested Funded		Requested Funded		Requested Funded	
<b>Non-Capital Proposal</b>	1	1	-	-	1	1
<b>R&amp;M/Capital Projects</b>						
Resident Relations	4	3	-	-	4	3
Concrete, pavers & etc.	8	5	3	3	11	8
Pools	6	5	-	-	6	5
Buildings	12	9	7	7	19	16
Vehicles	10	10	-	-	10	10
Amentities	6	4	10	10	16	14
Other	7	3	-	-	7	3
<b>Sub-total:</b>	<b>53</b>	<b>39</b>	<b>20</b>	<b>20</b>	<b>73</b>	<b>59</b>
<b>Grant Funded Projects:</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>
<b>Total Projects:</b>	<b>55</b>	<b>40</b>	<b>20</b>	<b>20</b>	<b>75</b>	<b>60</b>

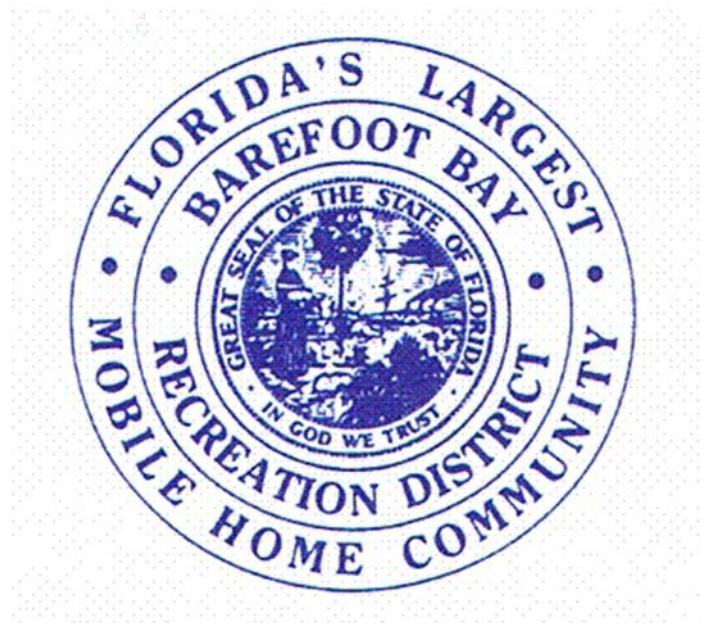
The following pages list the projects per fiscal year in an easy to read format and the actual 5yrFM&CIP.

<b>Budget</b>	<b>Fund</b>	<b>FY19 Budget</b>
25,000	General	Neighborhood revitalization program (FKA removal of undesirable homes)
10,000	General	Marquee sign @ Shopping Ctr.
12,000	General	Pool #3 heater replacement
30,000	General	Bldg. C roof replacement
21,000	General	Bldg. C window replacements
9,000	General	Bldg. C door replacements
22,000	General	Bldg. C stucco replacement
15,000	General	Veterans' meeting space (conversion of current Res. Relations Office)
30,000	General	Replace P.S. truck (2005 F-250-size)
9,400	General	Replace P.S. golf cart (2013)
10,000	General	Bunker restoration, Ph. 4
4,000	General	Beach volley ball court (by Pool #1)
10,000	General	Christmas decorations Ph. 2
284,748	Bond	Replacement Admin. Bldg. (final 10% of bldg. construction, data/phone sys., furniture, access road, parking, generator etc.)
250,000	Bond	Replace D-E/ 19th Hole/Pro Shop complex
159,500	Bond	Upgrade elect. infrastr. in Bldg. A
110,000	Bond	Bldg A HVAC Replace/Upgrade
350,000	Bond	Lounge Enlargement
80,000	Bond	Replace electrical infrastructure in Shopping Center
93,870	Bond	Beach Projects, Ph. 3 (Restrooms)
87,000	Bond	Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)
87,000	Bond	Lake bank restoration, Ph. 7 (between holes 10 & 12)
87,000	Bond	Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)
87,000	Bond	Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)
1,883,518		<b>FY19 Sub-total</b>
<b>Budget</b>	<b>Fund</b>	<b>FY19 Projects to be carried forward from FY18</b>
18,000	General	Additional parking lights @ Shopping Center.
51,715	General	Replace damaged concrete sidewalks/assembly areas (Location TBD)
55,000	General	Replace concrete & pavers Lounge (west side)
31,000	General	Expand paver area west of Lounge by 20 feet
60,000	General	Replace pit building at pool 1 and add salt water system
44,000	General	Relocate heater equipment into new pit building at pool 1
40,000	General	Replace pit at pool 2
15,000	General	Pool #2 canopy on grass
22,500	General	Comm. Ctr. Projects: Convert west shuffle board area to miniature golf
337,215		<b>FY19 Sub-total (projects carried forward from FY18)</b>

<b>Budget</b>	<b>Fund</b>	<b>FY20 Budget</b>
70,000	General	Electronic resident badging system (non-capital project)
25,000	General	Neighborhood revitalization program (FKA removal of undesirable homes)
25,000	General	Replace damaged concrete sidewalks/assembly areas (Location TBD)
32,000	General	Lounge roof replacement
25,000	General	Pool 2 restrooms roof replacement
25,000	General	Pool 3 restrooms roof replacement
20,000	General	New awning and panels west of Lounge
35,000	General	Replace P.S. truck (2006 F-250 size)
32,000	General	Replace lawnmower
10,000	General	Bunker restoration, Ph. 5
132,565	Bond	Repave West RV lot
168,431	Bond	Repave shopping center parking lot
3,250,000	Bond	Replace D-E/ 19th Hole/Pro Shop complex
206,323	Bond	Bldg. A kitchen expansion
53,270	Bond	Beach Projects, Ph. 4 (Pavilion)
28,272	Bond	Beach gate access card system
500,000	Bond	Irrigation System Repairs
50,000	Bond	ABM Worksite upgrade Ph. 2 (consolidated new building)
<b>4,687,861</b>		<b>FY20 Sub-total</b>

<b>Budget</b>	<b>Fund</b>	<b>FY21 Budget</b>
25,000	General	Neighborhood revitalization program (FKA removal of undesirable homes)
25,000	General	Replace damaged concrete sidewalks/assembly areas (Location TBD)
30,000	General	Westside Rec. area pathways
28,000	General	Replace P.S. truck (2006 full-size)
35,000	General	Replacement backhoe (used)
50,000	General	Restroom trailer by tennis courts
10,000	General	Bunker restoration, Ph. 6
285,632	Bond	Repave Micco RV lot
1,498,644	Bond	Replace D-E/ 19th Hole/Pro Shop complex
265,267	Bond	ABM Worksite upgrade Ph. 1 (canal fill)
404,230	Bond	ABM Worksite upgrade Ph. 2 (consolidated new building)
<b>2,656,773</b>		<b>FY21 Sub-total</b>

<b>Budget</b>	<b>Fund</b>	<b>FY22 Budget</b>
25,000	General	Neighborhood revitalization program (FKA removal of undesirable homes)
25,000	General	Replace damaged concrete sidewalks/assembly areas (Location TBD)
19,000	General	Replacement R.R. truck (2015 mid-size)
10,000	General	Replace P.S. SandPro
10,000	General	Replace HD utility cart (2008) used by softball players
<b>89,000</b>		<b>FY22 Sub-total</b>
<hr/>		
<b>Budget</b>	<b>Fund</b>	<b>FY23 Budget</b>
25,000	General	Neighborhood revitalization program (FKA removal of undesirable homes)
25,000	General	Replace damaged concrete sidewalks/assembly areas (Location TBD)
8,000	General	Replace R.R. golf cart (2013)
<b>58,000</b>		<b>FY23 Sub-total</b>
<hr/>		
<b>9,712,367</b>		<b>FY19-23 Projects</b>



Approved FY19-23 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund Five-Year Financial Model	FY17 Actual	FY18 Revised Budget	FY18 Year-end Estimate	FY19 Approved Budget	FY19 Year-end Estimate	FY20 Proj. Budget	FY21 Proj. Budget	FY22 Proj. Budget	FY23 Proj. Budget
Beginning Fund Balance	1,939,912	1,908,576	1,908,576	1,400,391	1,400,391	1,698,998	1,453,319	1,310,570	1,275,485
Revenues/Sources									
Assessment	3,530,317	3,600,702	3,599,982	3,710,144	3,706,434	3,783,036	3,855,663	3,928,876	3,988,617
Recreation Fees	266,746	372,400	290,000	290,000	290,000	290,000	290,000	290,000	319,000
Guest Passes	60,571	68,200	61,800	62,300	62,300	62,300	62,300	62,300	62,300
DOR Enforcement Fees	32,419	9,300	13,000	13,000	12,870	13,000	13,000	13,000	13,000
Food & Beverage Sales	1,020,215	995,424	1,088,594	1,126,217	1,126,217	1,154,372	1,183,232	1,212,813	1,243,133
Golf Fees & Income	629,704	648,213	613,411	613,609	613,609	598,867	607,835	593,232	593,825
Shopping Center Income	84,696	115,063	102,468	103,235	103,235	104,235	105,235	106,235	107,235
Vehicle Storage Income	148,554	161,402	160,610	160,645	160,645	160,645	160,645	160,645	176,710
Misc. Revenue	76,797	35,695	54,603	39,698	39,698	39,738	39,777	39,817	39,857
Grant Revenue	-	50,000	129,089	50,000	100,000	-	-	-	-
Transfer from 2018 Bond Prj. Fund	-	-	-	651,000	651,000	-	-	-	-
Revenues/Sources	5,850,018	6,056,399	6,113,557	6,819,848	6,866,008	6,206,193	6,317,687	6,406,917	6,543,676
(Dollar change from previous year)	(65,960)	173,945	263,539	763,449	752,451	(613,655)	111,494	89,230	136,759
(Percent change from previous year)	-1.11%	2.96%	4.50%	12.61%	12.31%	-9.00%	1.80%	1.41%	2.13%
Total Resources	7,789,930	7,964,975	8,022,133	8,220,239	8,266,398	7,905,192	7,771,007	7,717,488	7,819,162
Expenditures/Uses			5,115,929						
Personnel									
Salaries/wages	1,764,077	1,881,025	1,886,346	2,004,360	2,018,500	2,039,650	2,080,443	2,122,052	2,164,493
Employee Incentive	-	-	-	55,334	-	61,190	62,413	63,662	64,935
Payroll Taxes	143,774	165,883	168,755	179,176	181,665	189,076	192,857	196,714	200,649
Health Insurance	157,350	206,092	182,213	230,149	230,149	264,671	291,138	314,430	339,584
Dental/life Insurance	7,293	9,463	8,607	9,218	9,218	9,495	9,779	10,073	10,375
Other	15,641	21,351	17,284	19,250	19,250	21,552	21,754	21,959	22,165
Personnel	2,088,135	2,283,814	2,263,205	2,497,487	2,458,782	2,585,633	2,658,386	2,728,889	2,802,201
Operating									
Administration	819,099	816,022	778,129	830,927	814,308	877,508	885,756	894,082	902,487
Resident Relations	90,911	106,149	100,258	112,266	110,021	113,321	114,387	115,462	116,547
Food & Beverage	634,293	609,880	689,061	705,766	705,766	712,400	719,097	725,856	732,679
Golf - Pro Shop	630,384	689,344	686,099	649,834	636,837	655,942	662,108	668,332	674,614
Property Services	444,072	435,811	407,733	449,349	440,362	453,573	457,836	462,140	466,484
Shopping Center	36,313	32,100	32,650	32,085	31,443	32,387	32,691	32,998	33,309
Stormwater	242,586	5,084	143,052	110,034	110,034	50,000	50,000	50,000	50,000
Vehicle Storage	14,800	15,602	15,742	15,542	15,231	7,108	7,175	7,242	7,311
Operating	2,912,459	2,709,992	2,852,724	2,905,803	2,864,003	2,902,239	2,929,050	2,956,113	2,983,431
New Non-Capital Proposals	-	-	-	-	-	70,000	7,000	7,000	7,000
R&M/Capital & Grants									
R&M/Capital	283,891	2,197,066	1,480,888	207,400	544,615	229,000	203,000	89,000	58,000
Grants	3,074	24,926	24,926	-	-	-	-	-	-
Prior and/or Mid-year funded projects	68,367	-	-	-	-	-	-	-	-
Capital & Grants	355,332	2,221,992	1,505,814	207,400	544,615	229,000	203,000	89,000	58,000
Transfers									
To Debt Service Fund	525,428	-	-	700,000	700,000	700,000	700,000	700,000	700,000
To Reserves	-	-	-	-	-	-	-	-	-
Transfers	525,428	-	-	700,000	700,000	700,000	700,000	700,000	700,000
Contingency	-	67,532	-	95,618	-	75,000	75,000	75,000	75,000
(Year-end Rev. over Exp.)	N/A	N/A	N/A	N/A	N/A	(110,000)	(112,000)	(114,000)	(116,000)
Total Expenditures/Uses	5,881,354	7,283,330	6,621,743	6,406,308	6,567,400	6,451,872	6,460,436	6,442,003	6,509,632
(Dollar change from previous year)	325,781	1,069,847	740,389	(877,022)	(54,343)	45,564	8,564	(18,434)	67,629
(Percent change from previous year)	5.86%	17.22%	12.59%	-12.04%	-0.82%	0.71%	0.13%	-0.29%	1.05%
Rev./Sources minus Exp./Uses	(31,336)	(1,226,931)	(508,186)	413,540	298,608	(245,679)	(142,749)	(35,085)	34,045
Ending Fund Balance									
Undesignated Fund Balance	1,456,907	681,645	1,001,676	1,813,931	1,613,998	1,453,319	1,310,570	1,275,485	1,309,530
Committed Fund Balance									
Non-spendable for inventory & prepaids	129,249	-	65,000	-	65,000	-	-	-	-
Committed for CIP	322,420	-	333,715	-	20,000	-	-	-	-
Total Ending Fund Balance	1,908,576	681,645	1,400,391	1,813,931	1,698,998	1,453,319	1,310,570	1,275,485	1,309,530

<b>Fund Balance (excluding Committed for Capital, prepaids, projects &amp; Trfs.) % of subsequent Year Bud. (Pers. &amp; Op.) FY23 based on FY23 Budget numbers</b>	29.17%	12.62%	18.54%	33.05%	29.41%	26.01%	23.05%	22.05%	22.63%
Monthly assessment rate	N/A	N/A	N/A	63.37	N/A	64.59	65.83	67.08	68.10
Food & Beverage price increase %	N/A	N/A	N/A	2.50%	N/A	2.50%	2.50%	2.50%	2.50%
Golf membership increase %	N/A	N/A	N/A	0.00%	N/A	0.00%	10.00%	0.00%	0.00%
Shopping Center increase %	N/A	N/A	N/A	0.00%	N/A	0.00%	0.00%	0.00%	0.00%
Vehicle Storage increase %	N/A	N/A	N/A	0.00%	N/A	0.00%	0.00%	0.00%	10.00%
Other revenue increase %	N/A	N/A	N/A	0.10%	N/A	0.10%	0.10%	0.10%	0.10%
Employee incentive %	N/A	N/A	N/A	3.00%	N/A	3.00%	3.00%	3.00%	3.00%
Health Insurance Change %	N/A	N/A	N/A	15.00%	N/A	15.00%	10.00%	8.00%	8.00%
Dental Insurance Change %	N/A	N/A	N/A	3.00%	N/A	3.00%	3.00%	3.00%	3.00%
Operating inflationary %	N/A	N/A	N/A	0.94%	N/A	0.94%	0.94%	0.94%	0.94%
Personnel % expended	N/A	N/A	98%	98%	98%	98%	98%	98%	98%
Operating % expended	N/A	N/A	98%	98%	98%	98%	98%	98%	98%

<b>Non-Capital Projects</b> ("X" indicates project is funded) (Shaded rows indicate project is not funded)									
x	Electronic resident badging system	-	-	-	-	70,000	-	-	-
Total Non-Capital Proposals:									
		-	-	-	-	70,000	70,000	-	-

<b>R&amp;M/Capital Projects</b> ("X" indicates project is funded) (Shaded rows indicate project is not funded)									
<i>Resident Relations</i>									
x	RR	Neighborhood revitalization program (FKA removal of undesirable homes)	-	110,669	110,669	25,000	25,000	25,000	25,000
x	RR	Marquee sign @ Shopping Ctr.	-	-	10,000	10,000	-	-	-
x	RR	Additional parking lights @ Shopping Ctr.	-	18,000	-	18,000	-	-	-
	RR	Expansion of Micco RV Lot (inlc. purchase of land)	-	-	-	-	-	50,000	245,993

<i>Concrete, Pavers &amp; Paths</i>									
x	PS	Replace damaged concrete sidewalks/assembly areas (Location TBD)	-	66,715	15,000	-	51,715	25,000	25,000
x	PS	Replace concrete & pavers Lounge (west side)	-	55,000	-	55,000	-	-	-
x	F&B	Expand paver area west of Lounge by 20 feet	-	31,000	-	31,000	-	-	-
x	PS	Replace sidewalks at D&E / 19th Hole	-	21,000	-	-	-	-	-
x	FPC	Westside Rec. area pathways	-	-	-	-	30,000	-	-

Approved FY19-23 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

		FY17	FY18	FY18	FY19	FY19	FY20	FY21	FY22	FY23
General Fund Five-Year Financial Model		Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
	Pool 2 asphalt parking lot & add retention pond	-	-	-	-	-	-	-	67,000	-
	Pool 3 asphalt parking lot & add retention pond	-	-	-	-	-	-	-	72,000	-
x	Res. Upgrade golf cart parking area (Lounge) to crushed concrete	-	11,000	11,000	-	-	-	-	-	-
	Concrete grass areas between tennis courts	-	-	-	-	-	-	30,000	-	-
Pools										
x	PS Replace pit building at pool 1 and add salt water system	-	60,000	-	-	60,000	-	-	-	-
x	PS Relocate heater equipment into new pit building at pool 1	-	44,000	-	-	44,000	-	-	-	-
x	PS Replace pit at pool 2	-	40,000	-	-	40,000	-	-	-	-
	Pool 4 complex (pool & small mtg rooms) south of Micco Rd.	-	-	-	-	-	500,000	-	-	-
x	Rec Pool #2 canopy on grass	-	-	-	-	15,000	-	-	-	-
x	BOT Pool #3 heater upgrade	-	-	-	12,000	12,000	-	-	-	-
Buildings										
x	BOT Replacement Admin. Bldg. (Site Prep, bldg. construction. FY19 budget is on 2018 Bond Project fund)	23,521	956,246	956,246	-	-	-	-	-	-
x	BOT Conceptual Re-design of replace D-E/ 19th Hole/Pro Shop complex	-	-	16,100	-	-	-	-	-	-
x	PS Lounge roof replacement	-	32,000	-	-	-	32,000	-	-	-
x	PS Bldg. A roof replacement	-	47,296	91,226	-	-	-	-	-	-
x	PS Bldg. C roof replacement	-	-	-	30,000	30,000	-	-	-	-
x	PS Bldg. C windows replacement	-	-	-	21,000	21,000	-	-	-	-
x	PS Bldg. C doors replacement	-	-	-	9,000	9,000	-	-	-	-
x	PS Pool 2 restrooms roof replacement	-	-	-	-	-	25,000	-	-	-
x	PS Pool 3 restrooms roof replacement	-	-	-	-	-	25,000	-	-	-
x	PS Pool 1 walkway roof replacement	-	-	12,426	-	-	-	-	-	-
x	RR Upgrade elect. infrastr. in Bldg. A	-	146,474	-	-	-	-	-	-	-
x	F&B Bldg. A kitchen expansion design	12,989	-	12,886	-	-	-	-	-	-
x	F&B 19th Hole kitchen design	10,052	-	9,958	-	-	-	-	-	-
x	DC Long-term records storage Unit (replaces rental unit)	2,258	3,243	3,243	-	-	-	-	-	-
x	F&B New awning and panels west of Lounge	-	20,000	-	-	-	20,000	-	-	-
x	PS D/E emergency backup generator	-	13,500	-	-	-	-	-	-	-
x	DC Bldg. A fire alarm system replace./upgrade	-	-	18,591	-	-	-	-	-	-
	BOT Bldg. A emergency backup generator	-	-	-	-	-	-	450,000	-	-
x	PS Bldg. C stucco replacement	-	-	-	22,000	22,000	-	-	-	-
x	Res. Veterans' meeting space (conversion of current Res. Relations Office)	-	-	-	15,000	15,000	-	-	-	-
	Res. Veterans building	-	-	-	-	-	-	1,200,000	-	-
	Additional Storage at Falcon Drive (land and building)	-	-	-	-	-	-	-	40,000	235,000
Vehicles										
x	PS Replace P.S. truck (2002 mid-size)	-	17,000	17,500	-	-	-	-	-	-
x	PS Replace P.S. truck (2005 F-250-size)	-	-	-	30,000	30,000	-	-	-	-
x	PS Replace P.S. truck (2006 F-250 size)	-	-	-	-	-	35,000	-	-	-
x	PS Replace P.S. dump truck (1996)	67,452	-	-	-	-	-	-	-	-
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	9,514	-	-	-	-	-	-
x	PS Replace P.S. golf cart (2011)	8,101	-	-	-	-	-	-	-	-
X	PS Replace P.S. golf cart (2000)	-	9,200	9,514	-	-	-	-	-	-
x	PS Replace P.S. golf cart (2012)	-	9,200	8,985	-	-	-	-	-	-
x	PS Replace P.S. golf cart (2013)	-	-	-	9,400	9,400	-	-	-	-
x	PS Replace P.S. golf cart (2003)	-	9,200	8,985	-	-	-	-	-	-
x	PS Replace P.S. SandPro	-	-	-	-	-	-	-	10,000	-
x	RR Replace R.R. golf cart (2013)	-	-	-	-	-	-	-	-	8,000
x	PS Replace lawnmower	-	30,500	30,500	-	-	-	-	-	-
x	PS Replace lawnmower	-	-	-	-	-	32,000	-	-	-
x	PS Replace HD utility cart (2008) used by softball players	-	-	-	-	-	-	-	10,000	-
Amenities										
	PS Replace shed and canopy - tennis	-	-	-	-	-	50,000	-	-	-
x	Res Restroom trailer by tennis courts	-	-	-	-	-	-	50,000	-	-
x	Res. Additional 4 pickle ball courts	-	75,000	25,000	-	-	-	-	-	-
	Res. Skateboard park	-	-	-	50,000	50,000	-	-	-	-
x	Rec Bleachers for softball field (2 sets)	5,219	-	-	-	-	-	-	-	-
x	PS Softball field fence replacement (Irma)	-	-	14,250	-	-	-	-	-	-
x	Golf Drainage (1,345 linear ft.)	15,996	-	-	-	-	-	-	-	-
x	Golf Cart barn repairs (Irma)	-	-	11,440	-	-	-	-	-	-
x	Golf Bunker restoration, Ph. 2	5,859	10,000	-	-	-	-	-	-	-
x	Golf Bunker restoration, Ph. 3	-	30,000	10,000	-	-	-	-	-	-
x	Golf Bunker restoration, Ph. 4	-	-	-	10,000	10,000	-	-	-	-
x	Golf Bunker restoration, Ph. 5	-	-	-	-	-	10,000	-	-	-
x	Golf Bunker restoration, Ph. 6	-	-	-	-	-	-	10,000	-	-
x	Golf Pump house building	-	20,000	18,740	-	-	-	-	-	-
x	Golf Replace golf cart path Ph. 3	-	20,000	20,000	-	-	-	-	-	-
x	Golf Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green )	-	90,000	-	-	-	-	-	-	-
x	Rec Beach projects, Ph. 2	86,868	-	-	-	-	-	-	-	-
x	Rec Beach projects, Ph. 3 (restrooms)	-	75,000	-	-	-	-	-	-	-

Approved FY19-23 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund Five-Year Financial Model			FY17 Actual	FY18 Revised Budget	FY18 Year-end Estimate	FY19 Approved Budget	FY19 Year-end Estimate	FY20 Proj. Budget	FY21 Proj. Budget	FY22 Proj. Budget	FY23 Proj. Budget
Other Requests											
	LW	Fountain in lake by Bldg. A	-	-	-	-	-	-	-	-	26,000
x	LW	Hi-Def. CCTV cameras	13,727	-	-	-	-	-	-	-	-
x	Res.	Beach volley ball court (by Pool#1)	-	-	-	4,000	4,000	-	-	-	-
x	Res.	Christmas decorations Ph. 1	-	10,000	12,000	-	-	-	-	-	-
x	Res.	Christmas decorations Ph. 2	-	-	-	10,000	10,000	-	-	-	-
	Res.	Christmas decorations Ph. 3	-	-	-	-	-	-	-	-	10,000
	CM	Irrigation in Comm. Ctr. common areas & BFB median Ph. 1	-	-	-	-	-	-	-	-	50,000
	PS	Purchase of vacant land north of Falcon Dr. complex	-	-	-	-	-	-	-	-	72,918
x	F&B	Misc. F&B equipment (1 new & 2 replacements)	10,935	-	-	-	-	-	-	-	-
x	F&B	Replace. 19th Hole tables & chairs	8,356	-	-	-	-	-	-	-	-
x	F&B	Sails (sun shades) south of Lounge	-	10,000	10,000	-	-	-	-	-	-
x	PS	D/E Video system replacement and upgrade	-	-	17,115	-	-	-	-	-	-
x	PS	Comm. Ctr. projects: Resurface shuffleboard concrete/curbs (13 courts)	14,647	-	-	-	-	-	-	-	-
x	PS	Comm. Ctr. Projects: Convert west shuffle board area to miniature golf	-	22,500	-	-	22,500	-	-	-	-
Total Capital Projects:			285,980	2,128,742	1,480,888	207,400	544,615	229,000	203,000	89,000	58,000
Grant Projects											
("X" and shaded row indicates project is included in Budget)											
x	PS	Comm. Ctr. projects: Bocce ball court replacement (grant)	3,074	4,426	4,426	-	-	-	-	-	-
x	Rec	Comm. Ctr. Projects: Bocce ball and shuffle board benches (replace.) and covers (new) (grant)	-	20,500	20,500	-	-	-	-	-	-
	Rec	Indoor pool/fitness center (grant TBD)	-	-	-	-	-	-	-	-	3,100,000
Total Grant Projects:			3,074	24,926	24,926	-	-	-	-	-	-



Approved FY19-23 2018 Bond Projects Fund 5-Year Interactive Financial Model and Capital Improvement Plan

		FY18 Revised Budget	FY18 Year-end Estimate	FY19 Approved Budget	FY19 Year-end Estimate	FY20 Proj. Budget	FY21 Proj. Budget	FY22 Proj. Budget	FY23 Proj. Budget
<b>2018 Bond Project Fund Five-Year Financial Model</b>	<b>Total Project Budget/Cost</b>								
Beginning Fund Balance		-	-	-	-	6,842,634	2,453,773	-	-
Revenues/Sources									
Bond/loan Proceeds		-	-	9,419,752	9,419,752	-	-	-	-
<b>Total Revenues/Sources</b>		-	-	<b>9,419,752</b>	<b>9,419,752</b>	-	-	-	-
(Dollar change from previous year)		N/A	N/A	N/A	N/A	(9,419,752)	-	-	-
(Percent change from previous year)		N/A	N/A	N/A	N/A	-100%	N/A	N/A	N/A
<b>Total Resources</b>		-	-	<b>9,419,752</b>	<b>9,419,752</b>	<b>6,842,634</b>	<b>2,453,773</b>	-	-
Expenditures/Uses									
Personnel		-	-	-	-	-	-	-	-
Operating		-	-	250,000	250,000	-	-	-	-
R&M/Capital		-	-	1,676,118	1,676,118	4,388,861	2,453,773	-	-
Transfers		-	-	651,000	651,000	-	-	-	-
Contingency		-	-	-	-	-	-	-	-
<b>Total Expenditures/Uses</b>		-	-	<b>2,577,118</b>	<b>2,577,118</b>	<b>4,388,861</b>	<b>2,453,773</b>	-	-
(Dollar change from previous year)		N/A	N/A	2,577,118	2,577,118	1,811,743	(1,935,088)	(2,453,773)	-
(Percent change from previous year)		N/A	N/A	N/A	100.00%	70.30%	-44.09%	-100.00%	N/A
Rev./Sources minus Exp./Uses		-	-	6,842,634	6,842,634	(4,388,861)	(2,453,773)	-	-
Ending Fund Balance									
Undesignated Fund Balance		-	-	-	-	-	-	-	-
Committed for CIP Fund Balance		-	-	6,842,634	6,842,634	2,453,773	-	-	-
<b>Total Ending Fund Balance</b>		-	-	<b>6,842,634</b>	<b>6,842,634</b>	<b>2,453,773</b>	-	-	-
<b>R&amp;M/Capital Projects</b>									
<i>Concrete, Pavers &amp; Paths</i>									
PS Repave West RV lot	132,565	-	-	-	-	132,565	-	-	-
RR Repave Micco RV lot	285,632	-	-	-	-	-	285,632	-	-
PS Repave shopping center parking lot	168,431	-	-	-	-	168,431	-	-	-
<i>Buildings</i>									
	-								
Replacement Admin. Bldg. (final 10% of bldg. construction, data/phone sys., furniture, access road, parking, generator etc.)	284,748	-	-	284,748	284,748	-	-	-	
BOT Replace D-E/ 19th Hole/Pro Shop complex	4,998,644	-	-	250,000	250,000	3,250,000	1,498,644	-	
PS Upgrade elect. infrastr. in Bldg. A	159,500	-	-	159,500	159,500	-	-	-	-
PS Bldg A HVAC Replace/Upgrade	110,000	-	-	110,000	110,000	-	-	-	
F&B Bldg. A kitchen expansion	206,323	-	-	-	-	206,323	-	-	-
F&B Lounge Enlargement	350,000	-	-	350,000	350,000	-			
RR Replace electrical infrastructure in Shopping Center	80,000	-	-	80,000	80,000	-	-	-	-
PS Additional Storage at Falcon Drive	-	-	-	-	-	-	-	-	
<i>Amenities</i>									
Rec Beach Projects, Ph. 3 (Restrooms)	93,870	-	-	93,870	93,870	-	-	-	
Rec Beach Projects, Ph. 4 (Pavilion)	53,270	-	-	-	-	53,270	-	-	
PS Beach gate access card system	28,272	-	-	-	-	28,272	-	-	
Golf Lake bank restoration, Ph. 6 (left of 11 tee box, right of 16 green)	87,000	-	-	87,000	87,000	-	-	-	
Golf Lake bank restoration, Ph. 7 (between holes 10 & 12)	87,000	-	-	87,000	87,000	-	-	-	
Golf Lake bank restoration, Ph. 8 (right of 6, right of 2, right of 3 & behind 5)	87,000	-	-	87,000	87,000	-	-	-	
Golf Lake bank restoration, Ph. 9 (right of 15, right of 14 & right of 14 green)	87,000	-	-	87,000	87,000	-	-	-	
Golf Irrigation System Repairs	500,000	-	-	-	-	500,000	-	-	-
Golf ABM Worksite upgrade Ph. 1 (canal fill)	265,267	-	-	-	-	-	265,267	-	-
Golf ABM Worksite upgrade Ph. 2 (consolidated new building)	454,230	-	-	-	-	50,000	404,230	-	-
Total Capital Projects:	8,518,752	-	-	1,676,118	1,676,118	4,388,861	2,453,773	-	-

## 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

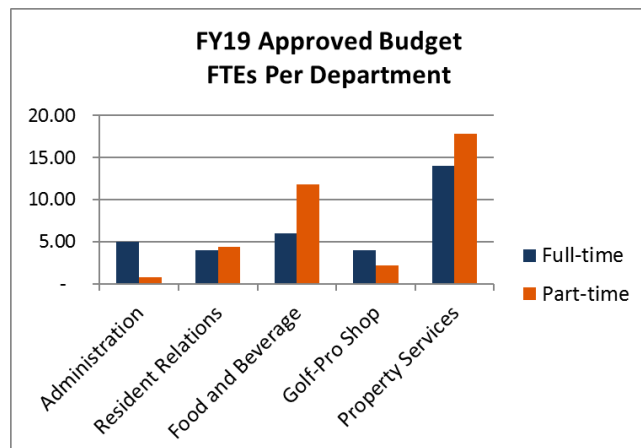
\* Indicates all full-time employees are assumed to be 1.0 FTE since BBRD Policy allows an employee to work a minimum of 30 hours per week and be classified as a full-time.

#### FY19 Approved Budget FTEs

Approved for FY19 are 70.05 FTEs, an increase of 2.01 FTEs from the FY18 Approved Budget. This increase is the result of the following actions:

#### *Changes made in the Base Budget*

- Reduction 0.42 FTE Receptionist Clerk position in Administration: District Clerk due to the function being eliminated mid-FY19 when the New Administration Building is completed and occupied (receptionist duties will shift to the Resident Relations which will be housed in the front of the new building).
- Addition of 0.17 Administrative Assistant in Administration: District Clerk as the result of the elimination of 0.15 FTE one-time seasonal FY18 hours (summer records management work) and the addition of 0.32 FTE recurring hours to support the District Clerk once the new Administration Building is completed and occupied.



- Reduction of 1.22 FTE in Golf-Pro Shop among various non-exempt positions due to efficiency improvements from the addition of the Associate Golf Professional position in FY18.
- Addition of 0.75 FTE in Food & Beverage due to various adjustments to part-time positions to address labor needs of growing sales.

#### *Changes made via Decision Points*

- Addition of 1.00 FTE Building Tech III position in Property Services: Building to address the growing demands placed upon staff by the large number of small R&M/Capital projects approved by the BOT and growing service expectations of residents.
- Addition of 0.85 FTE Groundskeeper positions (seasonal) in Property Services: Grounds to handle peak landscaping maintenance tasks currently handled by higher paid Building Techs.
- Addition of 0.65 FTE Custodian positions in Property Services: Custodial to meet the new regulatory requirements for a “Crowd monitor” staff person at all gathers of 50 or people. This was added to the budget after the FY19 WDPB was submitted to the BOT (when BBRD received regulatory notice)
- Addition of 0.23 FTE in Food & Beverage to convert a part-time cook position to full-time. This decision point was added by the BOT during the FY19 WDPB review process.

Furthermore, 46.60% of FY19 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 32.51 FTEs or 45.91% of all BBRD positions approved for FY19.

#### 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. Additionally, 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 Proposed Budget and then later by resolution adopted the pay grade and classification plan (see page G – 5 for the proposed FY19 plan which will be formally adopted in December 2018 after the 2019 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. As begun in FY18, the annual employee evaluation process will be conducted in late November and early December with a 3% maximum increase split between a COLA and merit increase and effective the pay period that contains the first day of January.

Of note, some long-term employees who are outside (i.e. paid more than maximum pay for their grade) their pay grade range will continue to not receive any increase in pay regardless of results of their annual performance evaluation until the COLA increases bring their current pay back within their established range. 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 FY19 proposed Employee Pay and Classification Plan.

Dept./Position Title	FY 17 Actual	FY 18 YE Est.	FY 19 Base Budget	FY 19 Decision Points	FY 19 Approved Budget
<b>Administration</b>					
Accounting Associate I	2.00	1.00	1.00	-	1.00
Accounting Associate II	-	1.00	1.00	-	1.00
Accounting Associate III	-	1.00	1.00	-	1.00
Administrative Assistant	-	0.23	0.40	-	0.40
District Clerk	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	-	1.00
Lead Accountant	1.00	-	-	-	-
Receptionist Clerk	0.77	0.85	0.43	-	0.43
Full-time positions:	5.00	5.00	5.00	-	5.00
Part-time positions:	0.77	1.08	0.83	-	0.83
<b>Total Admin. positions:</b>	<b>5.77</b>	<b>6.08</b>	<b>5.83</b>	<b>-</b>	<b>5.83</b>

<b>Resident Relations</b>					
Administrative Assistant	0.63	0.63	0.63	-	0.63
Calendar/RV Storage Coordinator	1.00	1.00	1.00	-	1.00
Community Watch Officer	1.20	1.40	1.40	-	1.40
Customer Service Clerk	1.25	1.25	1.25	-	1.25
DOR Administrative Assistant	1.00	-	-	-	-
DOR/ARCC Administrative Assistant	-	1.00	1.00	-	1.00
DOR Enforcement Officer	2.15	-	-	-	-
DOR/ARCC Inspector	-	2.15	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:	4.23	4.43	4.43	-	4.43
<b>Total R.R. positions:</b>	<b>8.23</b>	<b>8.43</b>	<b>8.43</b>	<b>-</b>	<b>8.43</b>

<b>Food and Beverage</b>					
Administrative Assistant	0.63	0.50	0.50	-	0.50
Administrative Clerk	0.13	0.15	0.15	-	0.15
Bartender	5.29	4.93	4.93	-	4.93
Catering Coordinator	0.35	0.38	0.39	(0.16)	0.23
Cook*	4.70	4.62	4.62	0.39	5.01
Crowd Monitor/Bar Back	0.30	0.25	0.25	-	0.25
Dish Washer	0.14	0.33	0.33	-	0.33
Kitchen Supervisor	1.00	1.00	1.00	-	1.00
Food and Beverage Manager	1.00	1.00	1.00	-	1.00
Host	-	0.06	0.06	-	0.06

Dept./Position Title	FY 17 Actual	FY 18 YE Est.	FY 19 Base Budget	FY 19 Decision Points	FY 19 Approved Budget
Bar Supervisor	1.00	1.00	1.00	-	1.00
Server	1.86	2.57	2.59	-	2.59
Full-time positions:	5.00	5.00	5.00	1.00	6.00
Part-time positions:	11.40	11.79	11.82	(0.77)	11.05
<b>Total F&amp;B positions:</b>	<b>16.40</b>	<b>16.79</b>	<b>16.82</b>	<b>0.23</b>	<b>17.05</b>

\* indicates 0.77 (part-time) FTE in FY19 Base Budget was combined with Decision Point 0.23 FTE to create an additional full-time position for FY19.

#### Golf

Associate Golf Professional	-	1.00	1.00	-	1.00
(Golf) Clerk	2.95	1.60	1.60	-	1.60
Golf Operations Manager	1.00	1.00	1.00	-	1.00
Player Assistant	1.29	1.20	1.20	-	1.20
Player Assistant/Cart Tech	0.41	0.43	0.43	-	0.43
Pro Shop Coordinator	1.00	1.00	1.00	-	1.00
Full-time positions:	4.00	4.00	4.00	-	4.00
Part-time positions:	2.65	2.23	2.23	-	2.23
<b>Total Golf positions:</b>	<b>6.65</b>	<b>6.23</b>	<b>6.23</b>	<b>-</b>	<b>6.23</b>

#### Property Services

Building Tech. I	1.00	1.00	1.00	-	1.00
Building Tech. II	1.00	1.00	1.00	-	1.00
Building Tech. III	2.50	2.50	2.50	1.00	3.50
Courtesy Cart Driver	0.53	1.25	1.25	-	1.25
Custodian	6.79	6.82	6.82	0.65	7.47
Custodian Supervisor	1.00	1.00	1.00	-	1.00
Custodian/Audio-Visual	0.70	0.70	0.70	-	0.70
Groundskeeper	2.88	3.00	3.00	0.85	3.85
Maintenance/Audio-Visual	0.12	0.11	0.11	-	0.11
Mechanic/Building Tech.	-	-	-	-	-
P.S. Crew Leader	1.00	1.00	1.00	-	1.00
Pool Host	7.45	7.13	7.13	-	7.13
Pool Host Supervisor/Admin. Clerk	1.00	1.00	1.00	-	1.00
Pool Tech.	2.13	2.50	2.50	-	2.50
Property Services Manager	1.02	1.00	1.00	-	1.00
Full-time positions:	13.00	13.00	13.00	1.00	14.00
Part-time positions:	16.12	17.01	17.01	1.50	18.51
<b>Total Property Services positions:</b>	<b>29.12</b>	<b>30.01</b>	<b>30.01</b>	<b>2.50</b>	<b>32.51</b>

<b>Proposed* FY19 Employee Pay and Classification Plan</b>						
<b><u>Position</u></b>	<b><u>Classification</u></b>	<b><u>Grade</u></b>		<b><u>Min**</u></b>	<b><u>Mid</u></b>	<b><u>Max</u></b>
Finance Manager	Mgr.	115		32.55	39.06	45.57
	Mgr.	114		31.76	38.11	44.46
	Mgr.	113		30.98	37.18	43.37
	Mgr.	112		30.23	36.27	42.32
	Mgr.	111		29.49	35.39	41.28
Food & Beverage Manager	Mgr.	110		28.77	34.52	40.28
Resident Relations Manager	Mgr.	109		28.07	33.68	39.29
	Mgr.	108		27.38	32.86	38.34
Golf Operations Manager	Mgr.	107		26.71	32.06	37.40
	Mgr.	106		26.06	31.28	36.49
	Mgr.	105		25.43	30.51	35.60
District Clerk	Mgr.	104		24.81	29.77	34.73
Property Services Manager	Mgr.	103		24.20	29.04	33.88
Lead Accountant	Exempt	38		20.87	25.04	29.22
	Exempt	37		20.36	24.43	28.50
	Exempt	36		19.86	23.84	27.81
	Exempt	35		19.38	23.26	27.13
	Exempt	34		18.91	22.69	26.47
	Exempt	33		18.45	22.13	25.82
	Exempt	32		18.00	21.59	25.19
	Exempt	31		17.56	21.07	24.58
	Exempt	30		17.13	20.55	23.98
	Exempt	29		16.71	20.05	23.39
	Exempt	28		16.30	19.56	22.82
	Exempt	27		15.91	19.09	22.27
	Exempt	26		15.52	18.62	21.72
	Exempt	25		15.14	18.17	21.19
Kitchen Supervisor (FKA F&B Team Lead)	Exempt	24		14.77	17.72	20.68
Accounting Associate III	Non-Exempt	28		16.30	19.56	22.82
Accounting Associate II	Non-Exempt	27		15.91	19.09	22.27
Associate Golf Professional	Non-Exempt	26		15.52	18.62	21.72
Accounting Associate I	Non-Exempt	26		15.52	18.62	21.72
P.S. Crew Leader	Non-Exempt	25		15.14	18.17	21.19
Custodian Supervisor	Non-Exempt	25				
Pool Sup./Office Coordinator (FKA Pool Host Sup./Admin. Clerk)	Non-Exempt	25				
	Non-Exempt	24		14.77	17.72	20.68

\* Indicates FY19 Pay Plan will be approved in December 2018 after the Florida minimum wage increase is announced.

\*\* indicates minimum of pay scale is based on the Florida minimum wage.

<b>Proposed* FY19 Employee Pay and Classification Plan</b>					
<b><u>Position</u></b>	<b><u>Classification</u></b>	<b><u>Grade</u></b>	<b><u>Min**</u></b>	<b><u>Mid</u></b>	<b><u>Max</u></b>
Catering Coordinator	Non-Exempt	23	14.41	17.29	20.17
Bldg. Tech III	Non-Exempt	23			
Maintenance/Audio-Visual	Non-Exempt	22	14.06	16.87	19.68
Bldg. Tech II	Non-Exempt	22			
Bldg. Tech/Mechanic	Non-Exempt	22			
Pro-Shop Coordinator	Non-Exempt	21	13.72	16.46	19.20
Administrative Assistant	Non-Exempt	20	13.38	16.06	18.73
DOR/ARCC Administrative Assistant	Non-Exempt	20			
DOR/ARCC Inspector	Non-Exempt	19	13.05	15.67	18.28
Calendar/RV Coordinator	Non-Exempt	19			
Lead Cook	Non-Exempt	19			
Lead Pool Tech	Non-Exempt	19			
	Non-Exempt	18	12.74	15.28	17.83
Community Watch Officer	Non-Exempt	17	12.43	14.91	17.40
Accounting Clerk	Non-Exempt	17			
Bldg. Tech I	Non-Exempt	17			
Customer Service Clerk	Non-Exempt	16	12.12	14.55	16.97
Lead Grounds Keeper	Non-Exempt	15	11.83	14.19	16.56
Custodian/AV Tech	Non-Exempt	14	11.54	13.85	16.15
	Non-Exempt	13	11.26	13.51	15.76
Lead Custodian	Non-Exempt	12	10.98	13.18	15.38
Pool Tech	Non-Exempt	12			
	Non-Exempt	11	10.71	12.86	15.00
Administrative Clerk	Non-Exempt	10	10.45	12.54	14.63
Receptionist/Clerk	Non-Exempt	10			
(Golf) Clerk	Non-Exempt	10			
Cook	Non-Exempt	10			
	Non-Exempt	9	10.20	12.24	14.28
	Non-Exempt	8	9.95	11.94	13.93
	Non-Exempt	7	9.71	11.65	13.59
Grounds Keeper	Non-Exempt	6	9.47	11.36	13.26
Pool Host	Non-Exempt	6			
Player Assistant/Cart Tech	Non-Exempt	6			
	Non-Exempt	5	9.24	11.09	12.93
	Non-Exempt	4	9.01	10.82	12.62
Custodian	Non-Exempt	3	8.79	10.55	12.31
Crowd Monitor/Bar Back	Non-Exempt	3			
	Non-Exempt	2	8.58	10.30	12.01

\* Indicates FY19 Pay Plan will be approved in December 2018 after the Florida minimum wage increase is announced.

\*\* indicates minimum of pay scale is based on the Florida minimum wage.

<b>Proposed* FY19 Employee Pay and Classification Plan</b>					
<b>Position</b>	<b>Classification</b>	<b>Grade</b>	<b>Min**</b>	<b>Mid</b>	<b>Max</b>
Dish Washer	Non-Exempt	1	8.37	10.04	11.72
Courtesy Golf Cart Driver	Non-Exempt	1			
F&B Host	Non-Exempt	1			
Player Assistant	Non-Exempt	1			
Bar Supervisor (FKA Lead Bartender)	Tipped Non-Exempt	H	6.36	7.63	8.90
	Tipped Non-Exempt	G	6.20	7.45	8.69
	Tipped Non-Exempt	F	6.05	7.26	8.47
	Tipped Non-Exempt	E	5.91	7.09	8.27
	Tipped Non-Exempt	D	5.76	6.91	8.07
Lead Server	Tipped Non-Exempt	C	5.62	6.75	7.87
Lead Bartender (new)	Tipped Non-Exempt	C			
	Tipped Non-Exempt	B	5.48	6.58	7.68
Bartender	Tipped Non-Exempt	A	5.35	6.42	7.49
Server	Tipped Non-Exempt	A			
* Indicates FY19 Pay Plan will be approved in December 2018 after the Florida minimum wage increase is announced.					
** indicates minimum of pay scale is based on the Florida minimum wage.					

### Computer and Related Hardware Inventory

<b>Department</b>	<b>User</b>	<b>Purchase Date</b>	<b>Anticipated Replacement Year</b>
<b>Administration: District Clerk</b>			
Dell Vostro	Receptionist	February-15	2020
ASUS	Community Manager	January-15	2020
Lenovo Think Pad Laptop	Community Manager	January-17	2022
Lenovo Ideacentre	District Clerk	February-17	2022
Lenovo Think Pad Laptop	District Clerk	January-17	2022
Dell Inspiron Laptop	Trustee	February-17	2022
Dell Inspiron Laptop	Trustee	February-17	2022
Dell Inspiron Laptop	Trustee	February-17	2022
Dell Inspiron Laptop	Trustee	February-17	2022
Dell Inspiron Laptop	Trustee	February-17	2022
Toshiba Satellite Laptop	Training	October-11	N/A
Toshiba Satellite Laptop	Training	October-11	N/A
Toshiba Satellite Laptop	Training	October-11	N/A
Financial Server	N/A	November-09	2020
Domain Controller Server	N/A	July-09	2020

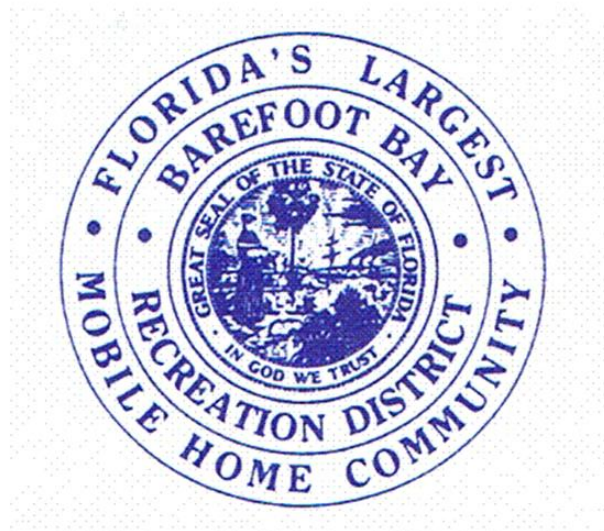


## Computer and Related Hardware Inventory

Department	User	Purchase Date	Anticipated Replacement Year
<b>Administration: Finance</b>			
Lenovo Thinkcentre	Accounting Associate	May-16	2021
Lenovo Thinkcentre	Accounting Associate	May-16	2021
HP Pavilion	Accounting Associate	July-16	2021
ASUS Laptop	Finance Manager	February-15	2020
ASUS	Finance Manager	March-15	2020
<b>Food &amp; Beverage</b>			
ASUS	F&B Administrative Assistant	November-15	2020
Lenovo Thinkcenter	F&B Manager	March-18	2023
(4) POS Lenovo Think Centre Tiny Desktop	Point of Sale (POS) Units	October-15	2020
Lenovo POS Server	Point of Sale (POS) Server	November-17	2022
<b>Resident Relations</b>			
Acer	Resident Relations Manager	November-18	2023
Asus	Administrative Assistant	December-14	2019
Acer	Calendar/RV Coordinator	August-17	2022
Lenovo	Customer Service Counter	May-17	2022
Dell	Customer Service Counter	August-14	2019
Acer Aspire	DOR Administrative Assistant	January-18	2023
Acer	DOR/ARCC Inspector	August-17	2022
Dell	DOR/ARCC Inspector	August-14	2019
iPad	DOR/ARCC Inspector	February-15	2020
Samsung Galaxy Tablet	DOR/ARCC Inspector	February-15	2020
Samsung Galaxy Tablet	DOR/ARCC Inspector	July-17	2022
<b>Golf-Pro Shop</b>			
ASUS	Pro Shop Coordinator	November-14	2019
HP Desktop - Intel Quad-Core	Golf Operations Manager	March-18	2023
(2) POS Lenovo Think Center Tiny Desktop	POS System	July-15	2020
Dell	Handicap System	Unknown	2020
<b>Property Services</b>			
Dell	Time Clock/Training	August-12	2019
Dell Dimension	Property Services Crew Leader	January-14	2019
ASUS	Pool Supervisor/Office Coordinator	November-14	2019
Lenovo Think Pad	Property Services Manager	August-17	2022
Dell Optiplex	Custodial Supervisor	February-14	2019
Dell Optiplex	Custodian's Use	September-15	2021
Lenovo Business Desktop Core i7	A/V System (Building D/E)	February-18	2023

## Vehicle Inventory

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replac. Year
					Mechanical	Body		
Trucks/Vans								
1	2018	Nissan	Frontier	137	New	New	Prop. Ser.: Custodial	FY28
2	2016	Ford	Dump Truck	750	Excellent	Excellent	Property Services	FY26
3	2015	Nissan	Pick-up	43,835	Excellent	Excellent	Res. Relations: DOR	FY22
4	2013	Ford	E150 Van	12,059	Excellent	Excellent	Food & Beverage	FY22
5	2013	Ford	F150 pick up	26,651	Excellent	Excellent	Property Services	FY22
6	2006	Ford	F150 Pick-up	60,298	Good	Good	Property Services	FY21
7	2006	Ford	F250 Pick-up	72,693	Good	Good	Property Services	FY20
8	2005	Ford	F250 Pick-up	97,081	Poor	Fair	Property Services	FY19
Golf/Utility Carts								
1	2018	Toro	Workman GTX	N/A	New	New	Custodial	FY25
2	2018	Toro	Workman GTX	N/A	New	New	Custodial	FY25
3	2018	John Deere	Gator TS	N/A	New	New	Property Services	FY25
4	2018	John Deere	Gator TS	N/A	New	New	Property Services	FY25
5	2016	Toro	Workman GTX	N/A	Excellent	Excellent	Property Services	FY23
6	2013	EZ-GO	RXV	N/A	Good	Good	Res. Relations: DOR	FY23
7	2008	John Deere	Gator TS	N/A	Fair	Good	Over 60 Softball	FY22
8	2013	Club Car	Carryall II	N/A	Fair	Good	Property Services	FY19





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## Glossary

**ABM:** A private company that is currently contracted by BBRD to maintain the golf course, parts of the softball field and the lawnbowling court.

**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:** A plan of financial activity for a specified period that indicates all planned revenues and expenditures for the specified period that is formally adopted by the Board of Trustees for a 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.

**Architectural Review Control Committee (ARCC):** The quasi-judicial committee appointed by the BOT and BFBHOA which is responsible for issuing and approving work done on residential homes that are regulated by the DOR. Additionally, the ARCC has 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:** Resource owned or held by a government which has monetary value.

**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 (BFBHOA):** A civic group within BBRD that provides information, social events and charitable service 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 (BBRD):** 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 a proposed 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 Decision Points.

**Board of Trustees (BOT):** The governing legislative body of Barefoot Bay Recreation District.

**Bond Projects Fund:** A capital projects fund proposed to be used if the Board of Trustees issues bonds to pay for specific capital projects.

**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 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 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.

**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 (CIP):** 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. The plan indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

**Capital Outlay:** Expenditures resulting in the acquisition or addition of fixed assets. The District's threshold for accounting of 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.

**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.

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

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

**Committed Fund Balance:** Amounts, within Fund Balance, which 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.

**Comprehensive Annual Financial Report (CAFR):** A complete set of financial statements published after the close of each fiscal year in conformity with GAAP and contains information typically contained in a standard governmental audit and other expanded detailed reports.

**Consumer Price Index (CPI):** 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).

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

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

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

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

**Deed of Restrictions (DOR):** 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.

**Department of Environmental Protection (DEP):** The Florida 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 and value.

**Designated Fund Balance:** A specific amount of monies that are subject to a purpose constraint that represents an intended use established by the Board of Trustees and/or legal requirements.

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

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

**Efficiency (Performance Measure):** 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 like private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the 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.

**Federal Emergency Management Agency (FEMA):** The federal agency that aids 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.

**Five-Year Financial Model & Capital Improvement Plan (5yrFM&CIP):** An interactive model and plan used by staff to project revenues/sources, operating expenditures/uses and R&M/capital projects over a five-year period. The 5yrFM&CIP is developed by staff (with resident and Trustee input), reviewed by the Board of Trustees (BOT) and then incorporated as part of the annual budget document that is ultimately adopted by the BOT each June.

**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 Association of City Clerks (FACC):** A professional association of local government employees who work as clerks to their respective legislative boards.

**Florida Association of Special Districts (FASD):** The association of special districts within the state of Florida.

**Florida Government Finance Officers Association (FGFOA):** A professional association of governmental finance professionals within the state of Florida.

**Florida Institute of Government (FIOG):** A non-profit organization with the goal of increasing the effectiveness and quality of government in Florida through applied research, training, technical assistance programs and public service.

**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.

**Florida State Golf Association (FSGA):** A state association of golf professionals.

**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 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 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.

**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.

**Generally Accepted Accounting Principles (GAAP):** 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 (GASB) 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.

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

**Golf Handicap and Information Network (GHIN):** A handicap software system that allows scores to be routed from any course within the network.

**Government Finance Officers Association (GFOA):** 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.

**Governmental Accounting Standards Board (GASB):** 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.

**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.

**Homeowner's Association (HOA):** In BBRD, an alternate term sometime used in place of Barefoot Bay Home Owners' Association (BFBHOA).

**Human Resources (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 and transfers) which is designated by the legislative body as the minimum level of reserves the entity will maintain for emergencies. BBRD's minimum general fund balance is 20% of the subsequent year's planned operating budget.

**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.

**Other Post-Employment Benefits (OPEB):** A category of benefits former employees receive that are tracked and analyzed separately during the audit process.

**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.

**Point of Sales (POS):** A system of hardware and software that is used to process sales and track inventory in a retail setting.

**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 Board of Trustees that is recorded at the Clerk of Court's Office and can only be reversed by another resolution.

**Resources:** A) Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances. B) Inputs such as personnel, computers, vehicles used by an organization to provide services to residents and internal customers.

**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.

**SAGE:** A business management software subscription-based product (previously called Peachtree Accounting) currently used by BBRD for accounting and resident/customer data management functions.

**Source:** A term typically used by governmental entities to identify a category of 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.

**State Board of Administration (SBA):** 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.

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

**TIPS:** A training/safety incentive reimbursement program offered by specific insurance companies.

**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.

**Undesignated Fund Balance:** The portion of fund balance that is in excess of what is classified in one of the designated fund balance categories and therefore can be spent on any legal purpose so desired by BBRD.

**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.

**United States Golf Association (USGA):** The premier association of golf professionals.

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

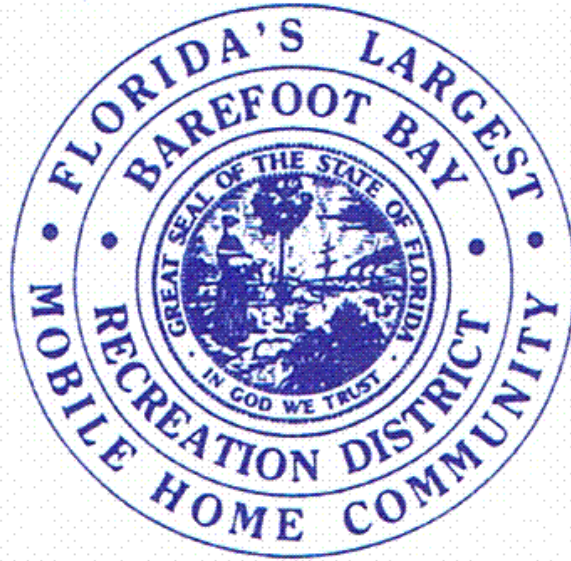
**User Fees:** Charges for specific services rendered only to those using such services, i.e., greens fees, food and beverage service, guest passes, etc.

**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 (WDPB):** 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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