

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
Total Revenues:	3,585,202	3,626,797	3,645,885	3,631,685	109,442	3,741,127
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
Total Expenditures:	1,615,811	1,179,926	1,070,883	1,197,367	717,055	1,914,422
Total Revenues over Expenditures:	1,969,391	2,446,871	2,575,002	2,434,318	(607,613)	1,826,705

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
Total Revenues:	917	5,750	7,325	3,900	-	3,900
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						

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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

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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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Total Expenditures:	576,347	568,129	532,915	572,278	17,055	589,333
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Total Revenues over Expenditures:	(575,430)	(562,379)	(525,590)	(568,378)	(17,055)	(585,433)
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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							
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
		3,584,285	3,621,047	3,638,560	3,627,785	109,442	3,737,227

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

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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

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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
Total Expenditures:		1,039,463	611,797	537,968	625,089	700,000	1,325,089
Total Revenues over Expenditures:		2,544,822	3,009,250	3,100,592	3,002,696	(590,558)	2,412,138

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
Total Revenues:	114,902	87,100	83,500	84,015	-	84,015
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
Total Expenditures:	375,766	424,407	415,077	435,997	-	435,997
Total Revenues over Expenditures:	(260,864)	(337,307)	(331,577)	(351,982)	-	(351,982)

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
Total Revenues:	82,483	77,800	70,500	71,015	-	71,015
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

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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:	-	-	-	-	-	-
Total Revenues:	32,419	9,300	13,000	13,000	-	13,000
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

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

FY 19
Base
Budget

FY 19
Decision
Points

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Approved
Budget

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

Dept.

Sub-Department

Category

Description

FY 17
Actual

FY 18
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Budget

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

Category

Description

FY 17
Actual

FY 18
Revised
Budget

FY 18
Est.
Year-end

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Budget

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

Total Expenditures:	27,834	81,669	70,965	79,657	-	79,657
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Total Revenues over Expenditures:	(27,834)	(81,669)	(70,965)	(79,657)	-	(79,657)
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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
Total Revenues:	1,020,215	995,424	1,088,594	1,126,217	-	1,126,217
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

Description

FY 17

Actual

FY 18

Revised

Budget

FY 18

Est.

Year-end

FY 19

Base

Budget

FY 19

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Budget

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
Total Expenditures:			88,971	93,100	89,962	92,518	-	92,518
Total Revenues over Expenditures:			(88,971)	(93,100)	(89,962)	(92,518)	-	(92,518)

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
Total Revenues:	405,595	385,592	422,661	434,450	-	434,450
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

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	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

Dept.

Sub-Department

Category

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Budget

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	-	-	-

Total Expenditures:	385,020	348,601	384,124	393,875	-	393,875
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Total Revenues over Expenditures:	20,575	36,991	38,537	40,575	-	40,575
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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
Total Revenues:	354,990	378,965	376,831	386,713	-	386,713

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

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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

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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
	Total Revenues:		52,398	51,916	58,779	61,812	-	61,812
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
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Budget

FY 18
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Year-end

FY 19
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FY 19
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Points

FY 19
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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	-	-	-	-	-

Total Expenditures:	39,315	44,394	48,448	49,083	-	49,083
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Total Revenues over Expenditures:	13,082	7,522	10,331	12,729	-	12,729
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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						
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

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Budget

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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
Total Revenues:	629,704	648,213	613,411	613,609	-	613,609

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

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Sub-Department

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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

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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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Total Expenditures:	817,294	940,759	913,901	885,340	-	885,340
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Total Revenues over Expenditures:	(187,590)	(292,546)	(300,490)	(271,731)	-	(271,731)
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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
Total Revenues:	266,746	372,400	290,000	290,000	-	290,000
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	-	-	-	-	-
Total Expenditures:	1,355,094	1,399,113	1,391,760	1,451,324	95,535	1,546,859
Total Revenues over Expenditures:	(1,088,348)	(1,026,713)	(1,101,760)	(1,161,324)	(95,535)	(1,256,859)

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.						
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
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
Total Expenditures:	155,309	165,396	159,337	168,380	19,119	187,499
Total Revenues over Expenditures:	(155,309)	(165,396)	(159,337)	(168,380)	(19,119)	(187,499)

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.						
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
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
Total Revenues:	266,746	372,400	290,000	290,000	-	290,000
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	-	-	-	-	-
Total Expenditures:	88,394	101,052	101,849	104,175	10,300	114,475
Total Revenues over Expenditures:	178,352	271,348	188,151	185,825	(10,300)	175,525

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
Total Revenues:	148,554	161,402	160,610	160,645	-	160,645
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
Total Expenditures:	14,800	15,602	15,742	15,542	-	15,542
Total Revenues over Expenditures:	133,754	145,800	144,868	145,103	-	145,103

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
Total Revenues:	84,695	115,063	102,468	103,235	-	103,235
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	-	-	-	-	-
Total Expenditures:	242,586	54,084	143,052	110,034	-	110,034
Total Revenues over Expenditures:	(242,586)	(54,084)	(143,052)	(110,034)	-	(110,034)

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 (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	651,000	701,000
Total Revenues:	-	217,308	129,089	50,000	651,000	701,000
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	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	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		3,599,982																			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 ₂							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 ₂							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
Total Revenues:	-	-	-	-	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:	-	-	-	-	-	-	