

# FY20

# Approved Budget

## “A New Era in Barefoot Bay”



**Adopted by the  
BBRD Board of Trustees  
on June 25, 2019**

# **Barefoot Bay Recreation District**

## **Board of Trustees**

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“position vacant”, District Clerk (starting September 2019)

Dawn Myers, District Clerk (through August 2019)

Charles Henley, Finance Manager

Rich Armington, Resident Relations Manager/Human Resources Coordinator

Kathy Mendes, Food and Beverage Manager

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

Matt Goetz, Property Services Manager

*This document is dedicated to the memory of  
Jack Moorhead and Tim Left.*

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# BAREFOOT BAY RECREATION DISTRICT

October 1, 2019

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present the FY20 Approved Budget. This document represents the culmination of 10-plus months of staff's time. The information contained herein comprises the finished product that began with a "townhall style" meeting on November 27, 2018, development of the FY20-24 Five-year Financial Model and Capital Improvement Plan (5yrFM&CIP, as incorporated herein), development of the FY20 Working Draft Proposed Budget (WDPB), and multiple Board of Trustees (BOT) workshops prior to the adoption of the FY20 Approved Budget on June 25, 2019. This document is designed to be a resource for a variety of users who include but are not limited to: students learning about how local government works, staff who manage the resources allocated to them to provide desired services, elected officials deciding how to best use the limited resources available to BBRD, residents concerned about services and/or how their assessment dollars are being used, prospective homeowners seeking to understand the fiscal condition of a community, and financial institutions assessing the fiscal strength of BBRD.

## **Changes from FY19 Approved Budget**

The FY20 Approved Budget is presented as a single fund as opposed to the two funds in FY19. Last year's use of the "all funds" rollup presentation and analyses is discontinued in favor of a simpler, single General Fund presentation. The planned financing of multiple Repair and Maintenance (R&M)/Capital projects included in the FY19 Approved Budget required an additional fund (2018 Bond Projects Fund) to be established. However, as the Board of Trustees (BOT) abandoned long-term financing before any transactions occurred, this fund, while technically in existence, will not be included in comparisons of FY20 to FY19 for simplicity. The FY20 Approved Budget was developed using the traditional "pay as you go" financing methodology coupled with possible short-term financing for specific projects (i.e. the Lounge expansion project in Fiscal Years 21 and 22).

Major swings in policy direction, while preventing easily understandable multi-year comparison of data, should not be frowned upon as one of the principles of a representative democracy is accountability of staff to the elected officials and their accountability to the voters. Hence, the shift towards and then away from long-term financing is a result of the ultimate power being invested in the people - who the staff and the elected officials serve.

## **General Fund**

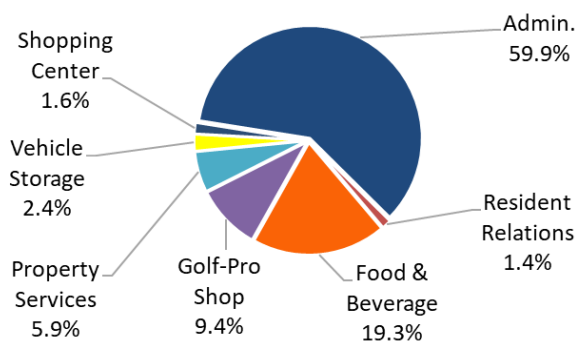
The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages. Subsequently, summary information regarding changes in specific departments is provided along with information regarding submitted and recommended decision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

**The FY20 General Fund Approved Budget is based on an assessment rate of \$792.00  
per year per lot.**

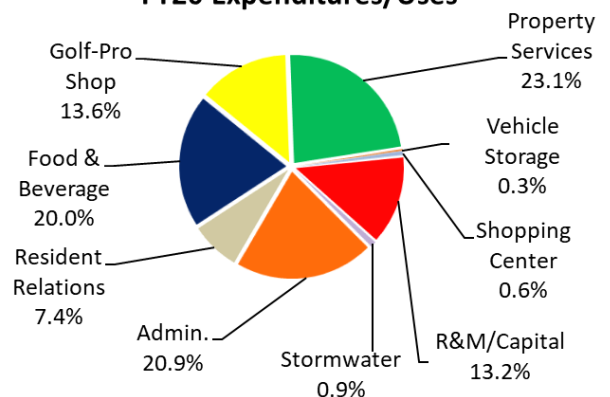
	<b>FY18 Actual</b>	<b>FY19 Original Budget</b>	<b>FY19 Est. Year-end</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
<b>Revenues/Sources</b>						
District Clerk	7,242	3,900	21,502	3,110	-	3,110
Finance	3,650,777	3,737,227	3,756,808	3,743,716	153,939	3,897,655
Administration	3,658,019	3,741,127	3,778,310	3,746,826	153,939	3,900,765
Customer Service	69,233	71,015	70,035	71,005	-	71,005
DOR	22,628	13,000	19,000	18,500	-	18,500
Comm. Watch	-	-	-	-	-	-
Resident Relations	91,861	84,015	89,035	89,505	-	89,505
Administration	-	-	-	-	-	-
Lounge	415,204	434,450	423,386	438,023	-	438,023
19th Hole	430,344	386,713	446,789	458,084	-	458,084
Pasta Night	68,794	61,812	70,990	72,764	-	72,764
Special Events	211,150	243,242	268,007	290,910	-	290,910
Food & Beverage	1,125,492	1,126,217	1,209,172	1,259,781	-	1,259,781
Golf-Pro Shop	605,801	613,609	602,785	614,234	-	614,234
Buildings	-	-	-	-	-	-
Grounds	-	-	-	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	339,185	290,000	387,855	382,550	-	382,550
Property Services	339,185	290,000	387,855	382,550	-	382,550
Vehicle Storage	158,309	160,645	157,732	157,500	-	157,500
Shopping Center	91,326	103,235	91,854	106,268	-	106,268
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	223,884	701,000	123,589	-	33,975	33,975
<b>Total Revenues/Sources</b>	<b>6,293,876</b>	<b>6,819,848</b>	<b>6,440,332</b>	<b>6,356,664</b>	<b>187,914</b>	<b>6,544,578</b>

	FY18 Actual	FY19 Original Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
<b>Expenditures/Uses</b>						
District Clerk	512,703	589,333	596,315	646,163	10,500	656,663
Finance	528,330	1,325,089	547,722	669,001	45,342	714,343
Administration	1,041,033	1,914,422	1,144,037	1,315,164	55,842	1,371,006
Customer Service	158,062	138,682	162,673	184,656	-	184,656
DOR	203,874	217,658	220,910	215,570	29,675	245,245
Comm. Watch	55,143	79,657	73,259	82,485	-	82,485
Resident Relations	417,080	435,997	456,842	482,711	29,675	512,386
Administration	93,759	92,518	94,975	106,540	-	106,540
Lounge	399,705	393,875	397,452	408,825	-	408,825
19th Hole	474,336	433,731	471,285	483,465	-	483,465
Pasta Night	49,698	49,083	54,174	55,167	-	55,167
Special Events	198,980	214,494	240,431	250,723	-	250,723
Food & Beverage	1,216,478	1,183,701	1,258,317	1,304,720	-	1,304,720
Golf-Pro Shop	877,648	885,340	874,850	883,653	-	883,653
Buildings	470,176	532,272	515,167	524,066	2,060	526,126
Grounds	169,523	187,499	167,770	172,829	-	172,829
Custodial	267,552	300,757	263,508	274,188	-	274,188
Pools	403,572	411,856	402,344	412,242	-	412,242
Recreation	99,982	114,475	119,805	119,787	-	119,787
Property Services	1,410,804	1,546,859	1,468,594	1,503,112	2,060	1,505,172
Vehicle Storage	15,401	15,542	20,882	20,540	-	20,540
Shopping Center	40,094	32,085	34,308	36,022	-	36,022
Stormwater	82,149	110,034	57,699	56,579	-	56,579
R&M/Capital Projects	1,122,891	282,400	1,247,316	100,000	754,500	854,500
<b>Total Expenditures/Uses</b>	<b>6,223,578</b>	<b>6,406,380</b>	<b>6,562,845</b>	<b>5,702,501</b>	<b>842,077</b>	<b>6,544,578</b>
					<b>surplus/deficit</b>	<b>-</b>

**FY20 Revenues/Sources**



**FY20 Expenditures/Uses**



### FY20 General Fund Approved Budget Summary

The FY20 General Fund Approved Budget is presented balanced at \$6,544,578 in total revenues/sources and expenditures/uses with the use of \$33,975 in Fund Balance for one-time R&M/capital projects. The following analysis of the FY20 Approved Budget is slightly complicated by the FY19 Approved Budget having a surplus of \$413,468 due to the planned one-time transfer from the now defunct 2018 Bond Projects Fund. Further complicating the analysis is the deferment of several R&M/Capital projects from FY18 and FY19 as the result of a previous BOT moving up the timing of the New Administration Building project by one year (FY19 to FY18) after the FY18 Budget had been adopted thereby requiring the deferral of many budgeted projects and the use of fund balance to complete the project. A comparison to the FY20 Working Draft Proposed Budget (WDPB) will indicate a significant decrease in the FY19 Year-end Estimate Expenditures in the R&M/Capital Projects Department in this document (as compared to the FY20 WDPB) due to the lack of quality bids for these projects and the deferment of said projects until FY20 (to be paid for out of Fund Balance).

The FY20 General Fund Approved Budget total revenues/sources are \$6,544,578. This amount is \$275,270 or 4.04% lower than the FY19 Approved Budget. When the one-time interfund transfer of \$651,000 from the 2018 Bond Projects Fund is removed from FY19 and the FY20 use of Fund Balance is removed, the FY20 Approved Budget total revenues/sources are \$341,755 or 5.54% higher than the FY19 Original Budget. Specific details of the changes in revenues/sources start on page A-8 of this section.

The FY20 General Fund Approved Budget total expenditures/uses of \$6,544,578 are \$138,198 or 2.16% higher than the FY19 Original Budget. When compared to the difference of the FY19 Original Budget from the FY18 Actual total expenditures/uses of \$182,802 or 2.94%, the increase approved for FY20 is 26.5% lower than the previous year's increase. Approved expenditures/uses in the form of decision points are summarized starting on page A-10 and detailed starting on pages D-60.

The FY20 General Fund Approved Budget was developed upon conservative yet realistic revenue projections based on multi-year trends and economic conditional analyses. If an unexpected spike in revenues is identified for a fiscal year, a conservative approach is taken in case the increase is not sustainable. Although tight budgetary pressures encourage the optimistic evaluation of future revenue projections, a cautious approach is advisable to avoid unnecessary and painful mid-year reductions if rosy projections do not come true. The summary of multi-year revenues/sources and expenditures/uses at the department and sub-department levels are presented on the following pages.

### *Basis of Development of the FY20 Approved Budget*

Specifically, the FY20 General Fund Approved Budget is built upon the following parameters:

#### Revenues/sources

- \$153,939 in FY20 from a total \$2.63 increase in the monthly assessment rate to \$66.00 (comprised of two elements)
  - \$1.90 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.73 a month to "round up to the next integer" in the assessment rate
- A 2.50% increase in Food & Beverage prices
- \$33,975 use of Fund Balance for one-time R&M/Capital project



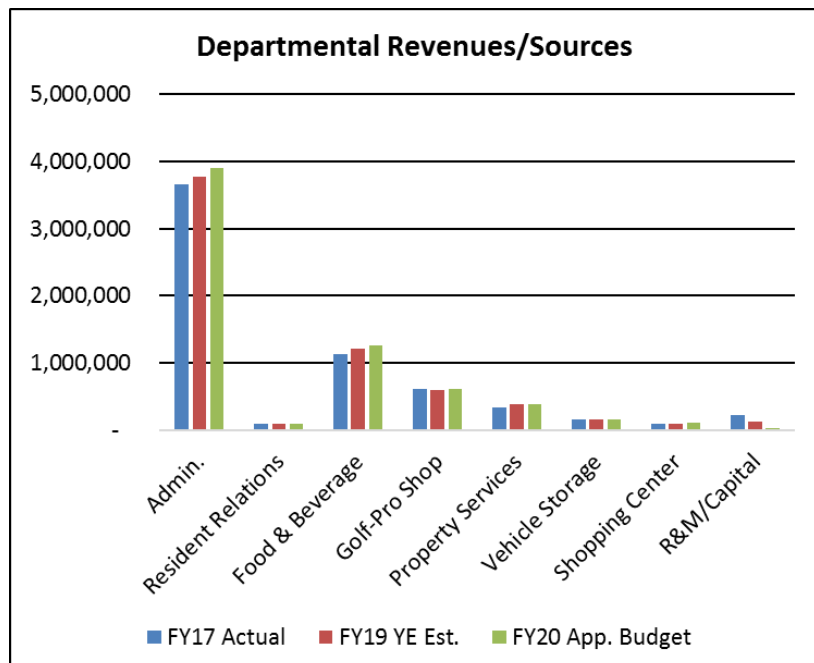
## Expenditures/uses

- Continuation of a formal pay plan with a maximum of 5.00% of payroll costs split between a COLA and merit increase for all eligible employees
  - Historically BBRD funded a 3.00% maximum increase for employee incentives
  - Approval for FY20 and going forward of an increase in the maximum funding to 5.00% to enable BBRD to maintain a competitive compensation plan as compared to similar positions in comparable organizations
  - A decision point is approved to fund a 2.50% one-time increase to the pay range minimums of non-tipped employees. This adjustment is based on a salary survey update conducted earlier in FY19 that demonstrated BBRD's pay plan falling behind the target goal of being at the 50<sup>th</sup> percentile of similar positions salaries/wages in comparable organizations
- 15% increase in health insurance premiums
- 2% increase in dental insurance premiums
- 5% decrease in workers compensation insurance premiums (due to experience)
- 0.00% increase in liability insurance premiums (assumes no increase in cost due to experience and planned competitively bidding renewal in the summer of 2019)
- \$87,577 in 4 approved operating decision points (summarized on page A-10 and detailed starting on page D-60)
- \$768,200 in R&M/capital projects
  - \$752,200 in R&M/Capital projects endorsed by the BOT at the January 31, 2019 Proposed FY20-24 5yrFM&CIP workshop and approved for inclusion in the FY20 Budget
  - \$16,000 in two approved R&M/Capital projects requested by staff after the Proposed FY20-24 5yrFM&CIP workshop
- \$100,000 in capital contingency
- \$24,390 in operating contingency

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

## Revenues/sources

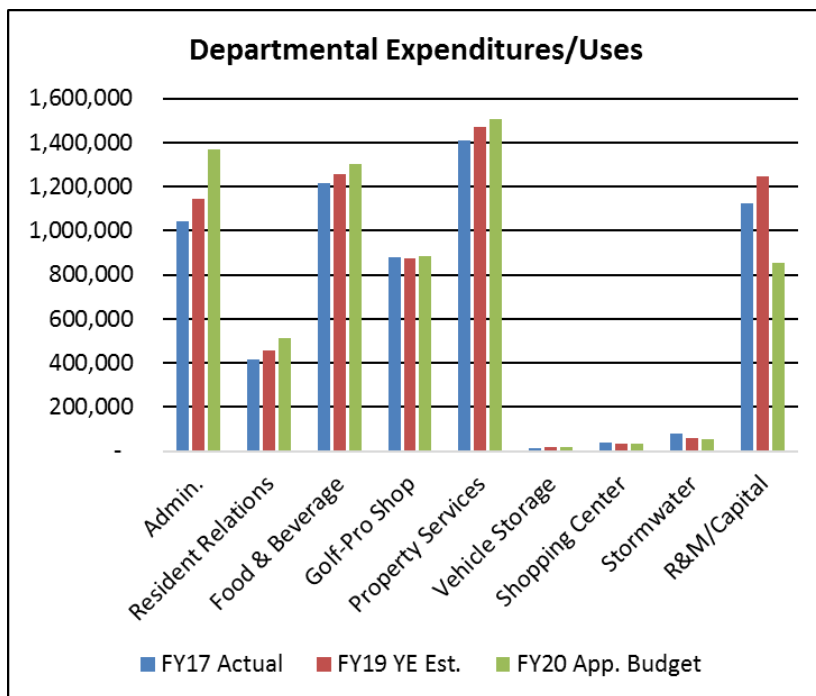
- Administration (assessment increase)
- Food & Beverage (continued strong sales and expansion of the Barefoot by the Lake Festival to a two-day event)
- Property Services (Continued high level of genuine home sales and miscalculations of the potential receipts from the one-time social membership fee rate increase in FY17. To increase the accuracy of future budgeting, staff has divided this revenue general ledger account into



- separate accounts for the social membership fee and the other minor fees currently co-mingled in one account.)
- R&M/Capital (FY20 Approved Budget contains zero proposed revenues versus the budgeted FY19 one-time receipt of inter-fund transfer from the now defunct 2018 Bond Projects Fund)

#### Expenditures/uses

- Administration (FY19 mid-year employee increases, deletion of debt service transfer for the planned bond issuance included in the FY19 Approved Budget, decision point for increased employee incentives, decision point for CivicRec on-line registration system, last 6 months budget for a Management Analyst position via the SDS contract [first 6 months of funding was included in the FY19 Approved Budget,] and increased funding for health insurance premiums)
- Food & Beverage (FY19 mid-year employee increases and continued growth in sales)
- Resident Relations (FY19 mid-year employee increases, increased part-time staffing as a result of mid-year re-organization that transferred hours from the Golf-Pro Shop Department, and a decision point to convert a part-time DOR/ARCC Inspector position to full-time)
- Property Services (FY18 mid-year employee increases, additional Courtesy Golf Cart Driver part-time hours [as a result of a scribner's error in the FY19 Approved Budget] offset by reduced personnel cost due to turnover in several positions)
- Stormwater (reduced budget for R&M projects as multiple minor sized canal bank restoration projects cannot be completed until interjurisdiction issues with Brevard County are resolved regarding the weir and Dottie Lane)
- R&M/Capital (shift of budgeted projects from the now defunct 2018 Bond Projects Fund back into the General Fund)

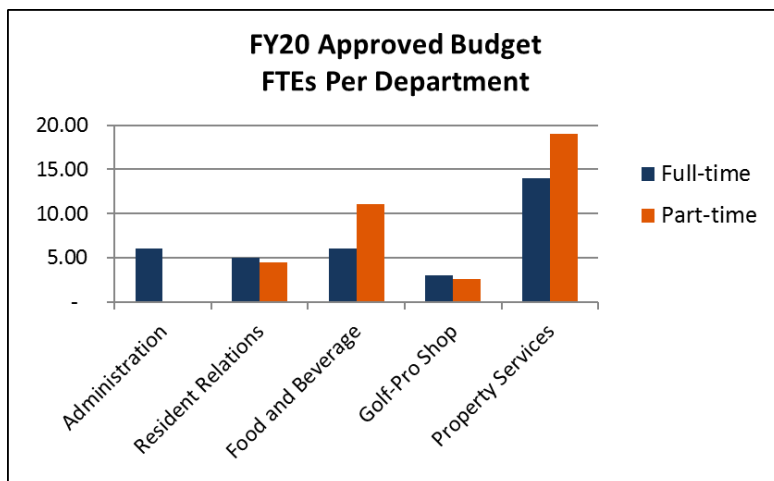


#### Personnel Summary

Beginning with the FY16 WDPB, personnel calculations shifted from the traditional “head count” method to the use of full-time equivalents (FTEs). The use of FTEs (as defined as the decimal number of hours worked when compared to a normal 40-hour week – i.e. part-time employees scheduled for 20 hours a week is a 0.50 FTE) allows the reader to better understand the staffing levels of departments rather than presenting an inflated perception of the raw number of part-time employees. The FY20 Approved Budget continues the practice where all personnel calculations are listed as FTEs. Additionally, FY20 will continue the current practice of operating the largest departments on a majority part-time staffing pattern.

Resident Relations, a department that historically was a part-time employee dominated department, will shift into the majority full-time employee group in FY20 due to the approved decision point to convert a part-time DOR/ARCC Inspector position to full-time.

Approved for FY20 are 71.25 FTEs, an increase of 1.20 FTEs from the FY19 Approved Budget. This increase is the result of the following actions (due to changes made to staffing levels mid-year, resulting minor overlapping of positions and changes made within the FY20 Base Budget, the summation of the following individual changes do not equal the aforementioned change from FY19 to FY20):



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

- Addition of 0.50 FTE Courtesy Cart Driver in Property Services: Recreation. Due to residents' requests staff projects using 1.75 FTEs in the provision of this service in FY19 (0.50 FTE above budgeted funding). Hence, the additional 0.50 FTE was added to the FY20 Base Budget.
- A mid-FY19 re-organization comprised of the following actions:
  - Deletion of a 0.43 FTE Receptionist/Clerk position in Administration: Office of the District Clerk
  - Addition of 0.68 FTE Administrative Assistant position to convert the position from part-time to full-time in Administration: Office of the District Clerk
  - Elimination of a vacant 1.00 FTE (full-time) Pro Shop Coordinator position in Golf-Pro Shop
  - Increase of 0.40 FTE in (Golf) Clerk part-time positions in Golf-Pro Shop
  - Increase of 0.55 FTE in Customer Service Clerk in Resident Relations: Customer Service
- Deletion of the remaining 0.10 FTE Reception/Clerk position (function eliminated by the move to the New Administration Building in March 2019 as Resident Relations staff assumed the receptionist duties for the building)
- Additionally, a 1.00 FTE Accounting Associate III position continues to be budgeted, although due to a prolonged absence the FY19 Year-end Estimate column on the next page shows only 0.50 FTEs

#### *Changes made by the BOT*

- Addition of 0.50 FTE DOR/ARCC Inspector to convert a part-time position to full-time via a decision point originally not recommended for funding by the Community Manager

Furthermore, 47.72% of FY20 Approved Budget FTEs are full-time employees demonstrating a fairly even distribution of full-time to part-time staffing hours worked. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Property Services Department contains 33.01 FTEs or 46.33% of all BBRD FTEs approved for FY20.

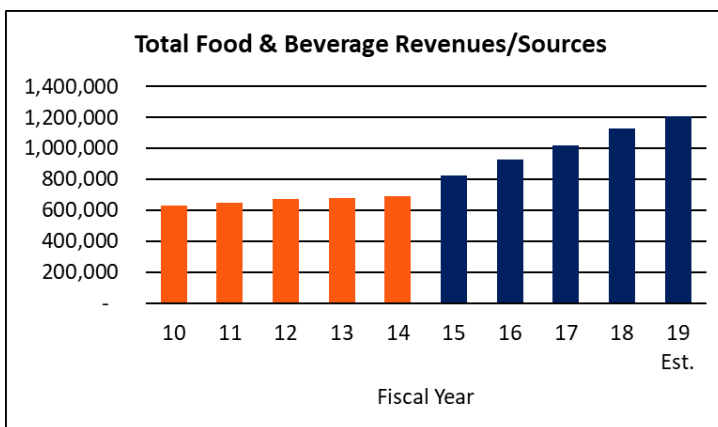
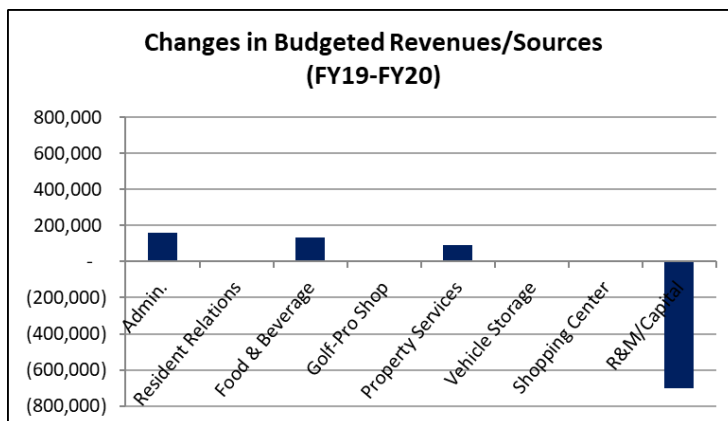
Historically, BBRD allocated 3.00% of payroll costs (excluding taxes) to employee incentives (annual employee pay increases based on performance evaluations). Starting in FY17, this amount was split between COLA and merit increases. Per the FY20-24 5yrFM&CIP, this annual increase is approved to increase to 5.00% starting in FY20. Additionally, a decision point to increase the minimum pay of each

non-tipped pay grade an additional 2.50% is approved to address a growing deficiency in the competitiveness of BBRD's pay and classification plan as documented by an internal study conducted in early FY19. Starting in FY18, the timing of the employee evaluations and increases were moved to December to coincide with the annual increase in the State of Florida minimum wage increase in January. FY20 will continue this practice.

#### Changes in Departmental Revenues/Sources

The largest dollar increase in revenues/sources is projected for the Administration Department primarily due to a proposed \$2.63 a month increase in the assessment. The departmental increase of \$159,618 represents a 4.27% increase over the FY18 Original Budget.

The Food and Beverage Department is projected to have the second highest increase in revenues/sources primarily as a result of a 2.50% increase in prices and continued growth in sales. This 11.86% departmental increase is projected to generate an additional \$133,564 in revenue. This continues the trend of strong growth in Food & Beverage as FY18 ended with \$444,665 or 65.31% more receipts than FY13 receipts. When departmental sales are compared over a ten-year period (FY10 through FY19 Estimated Year-end) a staggering \$497,429 or 79.20% growth is observed. The chart to the right illustrates how the BOT adopted 2014 *Food & Beverage Principles of Operations* document and other management enhancements have altered the growth pattern of the department. However, staff believes that due to current capacity issues of facilities and kitchens the long-term double-digit growth in sales is not sustainable. Staff believes growth will slow to 4-8% per year starting in FY21.



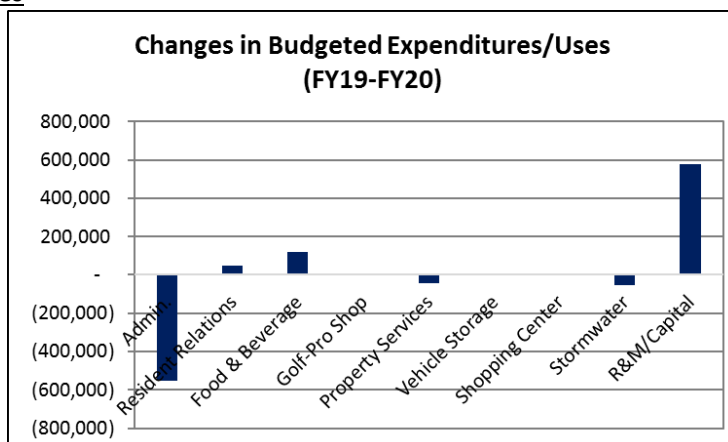
The third largest increase in the total revenues/sources is projected for the Property Services Department. The FY20 Approved Budget of \$382,550 is projected to be \$92,550 or 31.91% higher receipts than the FY19 Approved Budget year due to a second straight year of errors in the Recreation Fees budget being prepared based on calculation errors. Specifically, when the BOT increased the one-time social membership fee from \$495 to \$750 plus tax, staff over budgeted the line-item failing to properly account for the renter's social membership fees and additional (above two persons per home) one-time social membership fees. Conversely, for FY19, these miscellaneous items were over-represented in the revenue projection. To increase the accuracy of future budgeting, staff divided this revenue account into separate line-items (i.e. the social membership fee and the other minor fees currently co-mingled) starting in FY20.



The R&M/Capital Department has the largest decrease (95.15%) due to the removal of one-time revenues budgeted in FY19. The only budgeted revenues/sources for FY20 is \$33,975 in use of Fund Balance.

#### Changes in Departmental Expenditures/Uses

The largest dollar increase in expenditures/uses is approved for the R&M/Capital Department. The FY20 Approved Budget is proposed at \$572,100 or 202.58% increase over the FY19 Original Budget due to the FY19 shifting of projects to the now defunct 2018 Bond Projects Fund, the later abandonment of long-term financing by the BOT and the return to budgeting projects in this department in FY20.



The second largest departmental increase is approved for the Food & Beverage Department with \$121,019 or 10.22% increase over the FY19 Original Budget. The primary factors for the increase are the FY19 mid-year employee pay increases, continued growth in sales in Special Events, and increased employee benefits cost and election of use. Readers new to BBRD should note that the BOT adopted 2014 *Food & Beverage Principles of Operations* document and its 2016 update both clearly state that maximum hours of operations is more important than full departmental cost recovery through sales. Additionally, prior BOTs have increased the number of full-time staff in Food & Beverage Department to address inconsistency in service and menu items which will account for approximately \$38,000 in costs that was not present in the department five years ago. Hence, no one should be surprised or question the need of the annual operational subsidy from other General Fund revenues sources (i.e. total departmental expenditures exceed total revenues).

The third largest departmental increase is approved for the Resident Relations Department with \$76,389 or 17.52% over the FY19 Original Budget. This increase is primarily attributable to the FY19 mid-year employee pay increases, increased part-time staffing as a result of mid-year FY19 re-organization that transferred hours from the Golf-Pro Shop Department, plus a decision point to convert a part-time DOR/ARCC Inspector position to full-time.

The third largest departmental budgetary decrease is approved for the Property Services Department with \$41,687 or 2.69% decrease from the FY19 Original Budget. The primary factors include decreases in Custodial Sub-department part-time wages due to the retirement of multiple long-term employees and decreased R&M line item budgetary needs. Offsetting these savings are the impacts of the FY19 mid-year employee pay increases, rising costs of employee benefits, inflationary increases of the cost of goods and services, plus two recommended decision points.

The second largest departmental budgetary decrease is approved for the Stormwater Department with \$53,455 or 48.58% decrease from the FY19 Original Budget. The primary factor is the elimination of \$50,000 earmarked for canal repairs that are on hold until the Dottie Lane piping and weir issues are resolved by Brevard County.

The largest departmental budgetary decrease is proposed for the Administration Department with a \$43,416 or 28.39% decrease from the FY19 Original Budget due to the deletion of the planned debt service (\$700,000) for the now defunct 2018 Bond Projects Fund long-term financing of specific projects. Offsetting this decrease are the following:

- \$45,342 for a pay plan adjustment decision point which will increase non-tipped employee minimum pay thresholds by 2.50%
- Approximately \$30,000 for the balance (6 months) of the annual cost of the Management Analyst position (to be added to the SDS contract) previously approved as part of the FY17 Approved Budget that was deferred until the New Administration Building was completed since there was “no room in the inn” at the Old Administration Building for the additional person
- \$34,986 in employee benefits cost due to rising premiums and additional eligible employees electing coverage
- \$10,500 for the CivicRec decision point which will procure a web-based system allowing residents to request meeting room reservation, purchase Food & Beverage tickets, and guest passes, etc. on-line rather than having to visit the New Administration Building

#### Decision Points Detail

One of the many ways the Department Managers and I strive to improve operations is through a focus on continuous improvement. One manifestation of this effort is the following decision points that were developed and submitted for consideration by the BOT. Two revenues/sources and eight expenditures/uses decision points were requested by department managers. Of these, I recommended both revenue/sources and four expenditures/uses decision points for inclusion in the FY20 Approved Budget. The BOT added three additional expenditures/uses decision points to the budget for a total of 7 funded expenditures/uses decision points.

#### *Approved Revenues/Sources Decision Points*

- \$153,939 Increase in the monthly assessment by \$2.63 comprised of the following two decision points:
  - \$112,218 Increase in the monthly assessment by \$1.90 or 3.00%
  - \$42,721 Increase in the monthly assessment by \$0.73 to round up to the next integer

For many years, prior BOTs have tried to hold the assessment rate steady as long as possible and when absolutely required then raise the rate. In my opinion, this practice lead to the mis-guided annual debate of “whether the assessment rate should be increased?” The reason I believe this is a mis-guided debate is the fact that BBRD’s assessment is a non-ad valorem (i.e. not based on the value of the property) assessment which does not rise or fall based on the value of property like the commonly recognized property tax used to fund cities, counties, and schools in Florida. With the receipts from the assessment representing 60.14% of the FY19 General Fund’s total revenues/sources, it is not financially feasible in the long run to hold said revenue stream constant while almost all of BBRD’s expenditures/uses increase due to inflationary pressures.

Initially approved for FY19 and planned for future years was an annual 2.50% increase in the assessment that will allow BBRD to maintain an equitable purchasing power for the personnel and operating costs needed to provide services to residents and guests. When needed, additional increases in the rate can be made for specific purposes. This separation of rate increases based on inflationary pressures and other needs helps communicate to residents, property owners, and other stakeholders the rationale behind the increases. At the January 31, 2019 Proposed FY20-24

5yrFM&CIP Workshop, the BOT reached a consensus to increase this annual inflationary off-set adjustment to 3.00% and to add a secondary increase “to round up to the next integer” of the monthly assessment.

The FY20 Approved Budget (which contains the FY20-24 5yrFM&CIP) maintains estimated ending fund balance percentages range from 20.00% in FY20 estimated year-end to 28.94% in FY24. Although these percentages are well above the BBRD minimum policy of 20%, the out years do not contain many R&M/capital projects and therefore the surplus fund balance permits future BOTs the ability to address needs of BBRD that are currently unfunded, unknown, or unanticipated.

#### *Approved Expenditures/Uses Decision Points*

- \$10,500 CivicRec (web-based residents’ access system for meeting room reservation requests, purchase of tickets, general information inquires, etc.)

To streamline residents’ interactions with staff, the District Clerk researched web-based products that permits current face-to-face resident interactions with staff to be conducted on-line. *CivicRec* (a product of *CivicPlus* which is the provider of the *CivicClerk* agenda system BBRD acquired in FY19) is cloud based which allows staff to manage functions from any computer with access to the internet and on any device. Residents can use the recreation registration software to create accounts to purchase guest passes, event tickets, rent facilities, pay late fees, and more. The dashboard will allow residents to access information without searching through web pages or directly contacting staff. Residents could conveniently view notifications, messages, and calendars when logged in, then easily browse the site to make payments or purchases and request meeting room reservations. Although not recommended for inclusion in the FY20 Approved Budget, the BOT added this decision point during their budget review workshops.

- \$45,342 Pay Plan Adjustment

Beginning in FY17, BBRD adopted a formal pay and classification plan based on a representative employee pay survey and an internal comparative-worth review to ensure the continued equity of the pay and classification plan where employees performing comparable work are fairly compensated. Based on results of a salary survey of comparable positions within similar organizations (mirroring the salary survey conducted two years ago) BBRD’s pay and classification plan was identified as being approximately 7.4% below market average (in November 2018). This finding was not surprising given the number of skilled and semi-skilled employees who left BBRD in 2018 for better compensated positions in other organizations. To address this issue and help retain a qualified and experienced workforce, an increase in the annual employee incentive funding (i.e. monies used to give employees a cost of living adjustment and merit increase) from the historic 3% maximum to a 5% maximum is included in the FY20 Approved Budget (within the Base Budget). Additionally, this decision point added an additional one-time 2.5% increase in the pay classification pay range minimums for non-tipped employees. This action will move BBRD’s pay and classification plan back closer to “average” in comparison to similar positions within comparable organizations.

- \$29,675 Conversion of Part-time DOR/ARCC Inspector Position to Full-Time

Currently, the Resident Relation: DOR Sub-department has 3.55 FTEs of which 2.15 FTEs are DOR/ARCC Inspectors. Comprising the 2.15 FTEs is one full-time position and two part-time positions. The Resident Relations Manager/H.R. Coordinator requests the conversion of one part-time position to full-time to improve continuity of quality service as recent turnover in the part-time position not only negatively impacts performance but requires each new employee to attend a week-long off-site training course. Due to the diversity of work each employee is required to do over the course of a

year, the time frame for training new hires is 6-9 months. Additionally, each person hired as a DOR/ARCC Inspector attends the Florida Association of Code Enforcement training at a cost of approximately \$2,000. The Resident Relations Manager/H.R. Coordinator believes with the conversion of one part-time position full-time (net increase of 0.50 FTE), the DOR Sub-department will continue to grow as a professional, knowledgeable, stable team, serving the needs of the residents and BBRD. Although I concur with the Department Manager's opinion of the value of this decision point, I could not justify inclusion in the FY20 WDPB due to other competing priorities. However, the BOT added this decision point to the budget during their budget review workshops.

- \$2,060      Attendance at Dude University  
In FY15, BBRD began using Facility Dude, a web-based work order system to increase the efficiency and effectiveness of internal work orders plus provide an accountability system for requests. In FY19, BBRD began use of Dude Solutions' Capital Planning System, a web-based facilities maintenance and budgeting system. Dude Solutions offers an annual Dude University, a five-day educational seminar to teach the optimal use of their products. While staff is proficient in the basic use of these systems, a modest investment by BBRD to send one employee (member of Property Services management) to the 2020 Dude University would enable all of Property Services management personnel to improve their usage of these systems through a "train the trainer" approach.
- \$752,200      R&M/Capital Projects (as originally presented to the BOT as part of the Proposed FY20-24 5yrFM&CIP)  
At the January 31, 2019 FY20-24 5yrFM&CIP workshop, the BOT reviewed the list of 17 projects proposed for FY19 within the General Fund. No changes were made to the list. Please see page F-12 of the 5yrFM&CIP section of this document for a listing of the FY20 General Fund Approved Budget projects and page F-25 (fold out page) for the actual FY20-24 General Fund 5yrFM&CIP.
- \$8,500      Utility Cart for Custodian Supervisor (requested after the January 31, 2019 FY20-24 5yrFM&CIP Workshop)  
The prior supervisor preferred to ride with another employee when traveling from one site to another. The current supervisor prefers to independently monitor the cleanliness of buildings, meeting room set-ups, and other tasks. This decision point will eliminate currently inefficient time when the Custodian Supervisor has to wait for a BBRD vehicle to use.
- \$7,500      New Carpet and Flooring in the Pro Shop (requested after the January 31, 2019 FY20-24 5yrFM&CIP Workshop)

Due to the age of the Pro Shop, the flooring is worn, and areas of the flooring sub-surface may be damaged. This decision point will replace the carpet and has an allowance for the replacement of sections of the sub-flooring. Although I concur with the Department Manager's opinion of the value of this decision point, I could not justify inclusion in the FY20 WDPB due to other competing priorities. However, the BOT added this decision point to the budget during their budget review workshops.

#### *Non-Recommended Decision Points*

- \$10,800      Purchase of Dart Machines (2) and Free Use by Residents  
Historically, BBRD provided two dart machines for residents' use at the Lounge via a contract where the vendor provided the machines and service at no cost and split the revenue 50/50 with BBRD (which has been accounted as Food & Beverage Department revenue). However, as the current vendor is planning to cease operations later this calendar year, residents have voiced their displeasure



with the amount of service needs. Additionally, dart players have questioned the historic practice of "pay for play" for darts as opposed to the "free" use of the pool tables, bocce ball courts, etc.

This decision point would end the practice of "pay for play" by BBRD purchasing dart machines and paying for maintenance and repairs as needed. BBRD would purchase 2 units costing \$3,500-\$4,000 each and then incur the cost for service and maintenance. No fee would be charged to resident for their use.

An alternate option would be for BBRD to lease units with all the revenue from the fees paid by players going to the vendor until a certain amount is reached (\$3,000 was proposed by one vendor) who would then split the remaining annual receipts with BBRD (previously mentioned vendor offered to give BBRD 25% of receipts over \$3,000 annually).

This decision point was not recommended in lieu of seeking another vendor with a similar arrangement as exists with the current provider (no leasing or purchase cost and revenue split between the vendor and BBRD) but provided for the edification of the reader concerning options of the status quo.

Decision points are detailed in the decision point portion of the "Budget Detail" section of this document starting on page D-60. R&M/Capital projects are listed individually in the 5yrFM&CIP Section of this document starting on page F-12.

## **Accomplishments and Initiatives**

### **FY19 Accomplishments**

BBRD has a proud and rich heritage of providing quality recreation amenities for residents and guests while operating in a fiscally responsible manner. Due to the BOT making the New Administration Building project the top priority in FY18 (after the FY18-22 5yrFM&CIP was adopted with the majority of the New Administration Building project being budgeted in FY19) and the FY18 effort to issue approximately \$9.4 Million in bonds for specific projects, many FY18 budgeted projects and/or carry-forward projects from FY17 were not executed due to the need to ensure the General Fund balance does not go below the BOT adopted minimum fund balance policy of 20%. The 2019 BOT subsequently abandoned the effort to finance certain projects with a 30-year bond and the FY20-24 5yrFM&CIP and this document were prepared with the 20 projects previously planned within the now defunct 2018 Bond Projects Fund once again listed within the General Fund FY20-24 5yrFM&CIP. Due to funding limitations, some of those 20 projects are now listed as unfunded within the next five-years.

Accomplishments/projects anticipated to be achieved/completed by September 30, 2019:

- BBRD's second annual Budget kick-off townhall meeting
- Second annual Barefoot by the Lake Festival
- Completion of a conceptual design exercise for a possible Lounge Expansion capital project
- Transition to a new web-site hosting service that monitors content to ensure compliance with state law and federal American with Disabilities Act (ADA) requirements for the visually impaired
- Implementation of a web-based agenda process system that greatly reduces the complexity of assembling the BOT agenda packages and expands the number of employees capable of preparing the agenda (previously only two employees had the skill set and experience necessary to assemble the often-large agenda packages)

- Re-bidding of general liability and workers compensation insurance coverage to ensure the lowest possible costs for the most cost-effective lines of coverage
- Completion of a facilities assessment and implementation of a capital forecasting/budgeting system using a web-based service
- Consolidation of Property Services Department supervisors into one site to enable greater synergy of effort among the supervisors and their staff
- Re-sodding around all golf course bunkers (multi-phased project was completed 3 years earlier than scheduled)
- Ribbon cutting ceremony for completion of the conversion of two tennis courts into six pickle ball courts (America's fastest growing sport)
- Procurement of additional Christmas street and building lights and another shed to safely house them during the off-season
- Completion of the New Administration Building Project and demolition of the Old Administration Building
- Conversion of old Resident Relations Office into a new Veterans Gathering Space
- Completion of Golf Course grant program and reception of 100% reimbursement
- New picnic area back of the 19<sup>th</sup> Hole for golfers and other customers
- Replacement of Pool #3 Heater
- Resolved long-term drainage problem along the parameter of Hole #5 on the Golf Course
- Additional acquisitions of distressed properties, removal of said homes under the Neighborhood Revitalization Program, and sale of lots via an on-line auction site
- Replacement of Property Services truck
- Replacement of a Property Services utility cart
- Installation of a marquee (changeable electronic messaging) sign in front of the Shopping Center to aid tenants in advertising their goods/services
- Conversion of the unused western shuffleboard court into an 18-hole miniature golf course
- Installation of a canopy outside of Pool #2 so residents can wait out electrical storms versus the current practice of having to go home.
- Rehabilitation of the exterior of Building C (doors, windows, stucco and roof replacements)

#### Ongoing Initiatives of Importance:

Excerpt from the FY15 WDPB Supplement:

*"After digesting the previous section, the reader may be in a less than positive mind frame regarding the current status of BBRD regarding financial, operational and infrastructural aspects. I believe the exact opposite perspective is appropriate. A renaissance is only possible when a person or organization takes a deep look into the mirror and decides she/he can do much better."* – John W. Coffey, ICMA-CM, Community Manager

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

- Our golf course continues to be recognized as the best local public golf course (2018 being the fourth consecutive year of being voted "Best Public Golf Course" in the area)
- Enhanced DOR enforcement continues to improve the appearance of the community
- The Community Watch program, working in close cooperation with the Brevard County Sheriff's Office (BCSO) regularly scheduled deputies and BBRD's off-duty deputy program personnel, continues

- to increase the perception of security and aid the BCSO in gathering information about suspect properties
- Food & Beverage sales continue to climb with FY19 receipts projected to finish over 79.20% higher than FY10 total receipts and 65.31% higher than FY13 total receipts
- Management continues to increase transparency in operations and improve customer service with new technology. A sampling of past efforts includes:
  - Transition to a new web-site hosting service (*CivicPlus*) that monitors content to ensure compliance with state law and federal American with Disabilities Act requirements for the visually impaired
  - Implementation of a web-based agenda process system (*CivicClerk*) that greatly reduces the complexity of assembling the BOT agenda packages and expands the number of employees capable of preparing the agenda (previously only two employees had the skill set and experience necessary to assemble the often-large agenda packages)
  - Implementation of a web-based capital forecasting/budgeting system (Dude Solution) that uses data obtained from a comprehensive facilities assessment to better track and forecast future budgetary needs of capital and equipment replacement needs (assessment to be conducted in early April 2019 with capital forecasting system becoming operational by the mid-Summer 2019)
  - Expanded use of *CitizenServe*, BBRD's on-line DOR Enforcement database, to allow residents to search properties for existing violations and report new cases from [www.bbrd.org](http://www.bbrd.org)
  - Use of mobile phone photographs of social membership badge as identification when a resident forgets her/his physical badge
  - Use of *MailChimp*, a web-based bulk e-mail service to distribute information to residents who sign up for specific topics
  - A hot line phone number for use before, during, and immediately after an emergency or natural disaster. The toll-free number is **1.833.664.4636**. Outside of these times the hotline goes automatically to a voice mail message instructing the caller to dial the Administration phone number during normal business hours. This hot line number is a method of expanding BBRD's ability to answer residents' questions outside of normal business hours before, during, and after an emergency or natural disaster.

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

- Completion of the Property Services Preventive Maintenance Plan
  - Property Services staff started conducting an inventory of BBRD grounds, buildings, and amenities (excluding the golf course) in FY16
  - Due to the continued heavy workload of Property Services Department, I instructed staff in FY17 to seek a web-based preventative maintenance solution rather than create one in house to speed up the execution of this vital initiative.
  - The BOT approved a facilities assessment and capital planning (i.e. preventive maintenance) implementation project in early FY19. This project was completed in late FY19 and the staff is now using the capital planning system to track on-going maintenance and replacement costs
  - Included in the FY20 Approved Budget is the cost of sending an employee to the vendor's annual training session (out of state traveled is required)
- Employee Job and Safety Training
  - The importance of a properly trained workforce cannot be overstated. When I arrived at BBRD five years ago, workers compensation rates were double the industry standard due to high cost

- and number of claims in previous years. Staff has worked diligently to reduce workers compensation claims with BBRD's experience rate declining 61% in last five-years.
- Each department provides group and/or individual safety and job-related training as dictated by the work involved in each job classification by their immediate supervisor and/or department manager.
- The use of outside trainers began in FY17 and continues, going forward.
- Specific training for jobs continues to be refined and improved, such as the development of an official "BBRD recipe book" for all cooks to use was implemented in 2016 and is continually updated by the Kitchen Supervisor. The consistency of quality and portions has increased as the result of said revision.
- The use of pre-employment and return-to-work lift testing for positions with heavy lifting requirements (started in FY16) continues to show dividends as individuals not capable of safely performing specific jobs are now disqualified prior to starting work.

### **Challenges within the FY20 Approved Budget**

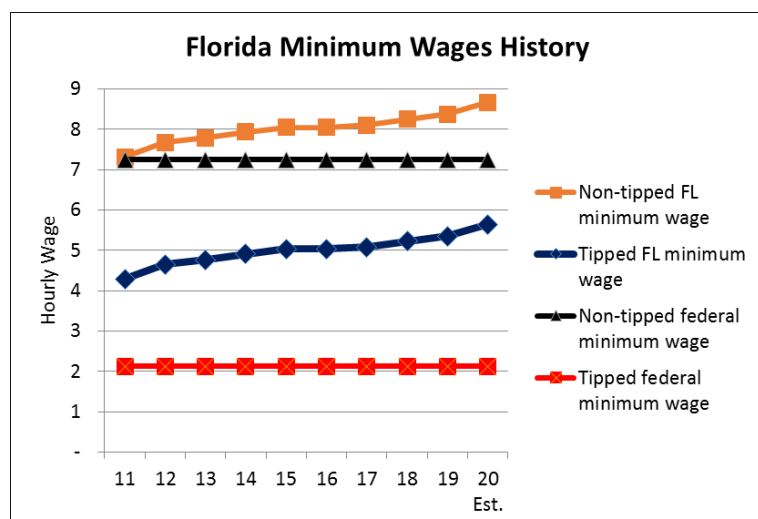
The old adage of "there are no problems money cannot solve" is as true as ever, but BBRD, like most public entities, does not have unlimited resources. Department managers developed their WDPB requests under the guidance that essential needs will be funded, service quality improvements will have priority, and excessive WDPBs for unidentified needs will be scrutinized and reduced if needed. The Finance Manager and I worked with each department manager to develop win-win results within their budgets to fund the majority of requested items while staying within the framework of proposed revenues. However, other challenges, both monetary and non-monetary still face BBRD including:

- Impact of the Patient Protection and Affordable Care Act (PPACA) often referred to as "Obamacare" on personnel costs
  - 30.30% (10 out of 33) of employees eligible to elect employee funded medical insurance are projected not to choose coverage during the FY20 open enrollment period. BBRD costs could rise significantly simply by new employees (through attrition) electing the available coverage. Within the last year, two employees who previously had coverage through their spouses have elected BBRD coverage. Specifically, if all remaining 10 positions turned over in a single year, BBRD would incur an additional \$125,950 in health insurance premiums which equates to an increase in the assessment of \$2.15. Additionally, if any of the 10 were to elect dependent coverage this amount would increase as BBRD pays 25% of dependent premiums.
  - In 2017, the BOT increased the employer percentage paid toward premiums from 75% to 80% for employee-only coverage and from 0% to 25% for dependent coverage. Additionally, the BOT stated their intent to incrementally increase the employer-paid percentage of health insurance premiums to 90% for employee-only coverage and to 50% for dependent coverage although no specific deadline was set. The FY19 Budget increased the employer coverage to 82.50% while maintaining the 25% dependent premium coverage. The FY20 Approved Budget uses a 15% increase in health insurance premiums. Only when renewal quotes are received in late August to early September will the BOT be able to make the final decisions regarding the specifics of coverage (this occurred after this section was revised from the FY20 WDPB).
  - Due to Obamacare's required use of an employee census (listing of age of each employee) and insurance experience (prior year's use of medical insurance and resulting cost to carrier), BBRD will likely see double digit or high single digit increases in medical insurance costs for the foreseeable future. BBRD can expect to pay higher rates than comparable public-sector entities



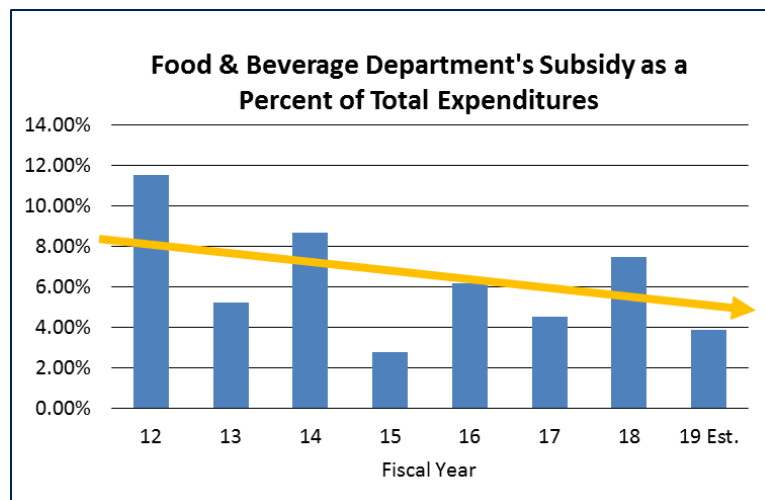
- since we have an older than normal workforce coupled with recent experience of employees having costly medical treatments.
- 2017 ushered in the federal tax on “Cadillac” health insurance plans. Although BBRD’s plan is not defined as a “Caddy,” some staff currently use their spouse’s insurance due to their “Caddy” benefits. The most likely scenario BBRD may face is employers (of BBRD employees’ spouses) providing “Caddy” insurance plans will simply increase the cost to cover spouses and/or children forcing them into other plans (such as BBRD’s employee plan) or into the Obamacare marketplaces. Anticipating the possibility of one or more employees leaving their spouse’s insurance plan, staff budgeted funding in contingency within Administration: Finance to cover up to two employees in the event of increased election of coverage this fall. If no additional employees elect medical coverage, the budget can be used for unanticipated expenses.
- Uncertainty of the impact of the Obamacare “penalty” for individuals not having medical insurance coverage. Currently, experts are divided whether the removal of the penalty for not having insurance will have a positive, negative, or neutral impact on future group rates. In the absence of the repeal or dramatic revision of Obamacare, BBRD can expect double digit annual increases to health insurance premiums that not only are costly to BBRD but significantly decrease the take home pay of employees. Long-term impact of declining take home pay for key full-time positions is potentially costly in terms of turnover and declining employee skill sets as organizations with richer health insurance plans will be more attractive for prospective employees.
- Conflicting desires of residents for use of limited facilities
  - Staff and the BOT continue to witness resident frustration over the limited size of BBRD meeting rooms and Food & Beverage facilities. No short-term solution, except increased patience and understanding on the part of residents, is possible. The opening of New Administration Building in March 2019 will help alleviate this problem with the addition of a new small meeting room available to residents, clubs, and organizations. Lastly, the reader should be aware of a real estate statistic that speaks volumes to the differing opinions of residents. Namely, *median* home value in BBRD continues to hover just under \$100,000. When one considers that one-half of residents’ homes were less than \$100,000 in value, it is not a stretch to infer the wide variability of household disposable income, and therefore, the differing of opinions on the level of the annual assessment and quality of optional amenities (i.e. food, drinks, golf green fees, etc.). A brief survey of on-line realtor companies suggests that the average listing price of homes for sale in February 2019 was \$119,000 while the average sale price was \$85,000. Homes also sell at the extreme low and high ends outside this range (\$272,000 was the most expensive home sold recently per [www.realtor.com](http://www.realtor.com)) were also present but were considerably fewer in number. No easy answers will be found regarding this issue anytime soon other than an acceptance of a growing level of disagreement within the community regarding costs and prices.
- Continued decline in golf memberships coupled with high number of rounds of golf being played by members each year
  - Thanks largely to Golf Operations Manager Ernie Cruz (hired in late FY15) the Golf-Pro Shop Department has witnessed unprecedented revitalization and recognition.
    - The course was voted “Best Public Course” in southern Brevard by readers of a weekly newspaper for the fifth straight year (2014-2019).
  - Membership at the course has been in a downward death spiral for much of the past two decades. In a 17-year span, memberships went from 805 in 2001 to the current low of 285 (as of early March 2018). The reader should note one “membership” may have more than one “member” due

- to family memberships. Hence, although as of March 2019 there were only 285 “memberships” there were also 404 “members.” Additionally, many residents in 2017 and 2018 dropped their family membership and only renewed a single membership (as one spouse deciding they no longer could play enough golf to justify the costs). An analysis of a 12-month period (in 2017) of new homeowners found only 1.28% of them purchased golf memberships compared with the 4.36% of BBRD residents (in 2017) who have golf memberships. However, current statistics indicate a momentary plateauing of memberships for FY19 and possibly FY20. A continuation of the long-term decline in memberships can be expected beginning again in FY21.
- Disagreement among residents over the level of direct cost of the Golf-Pro Shop Department and related R&M/Capital projects funded through golf fees. Although some people continue to denigrate the conditions of the course, it is my belief that most golfers are pleased with the direction the department is headed. Specifically, I believe there are five pathways the department can take in the next 10-20 years:
  1. Continued operations as an amenity seeking the highest level of quality grounds and service as is feasible
  2. Converting the course to a basic “no frills” course where minimum improvements are made, and decision makers are aware of the slow and gradual decline in quality of the course
  3. Closure of the course and maintenance of the grounds as unimproved common area (mowed once a week with a large field mower and no effort is made to maintain an exclusive Bermuda turf)
  4. Closure of the course and conversion to a mixture of passive and active recreational amenities (due to the complexity of this option, no cost estimates were made as the range is only limited by one’s imagination when considering how to re-develop 40 acres of land)
  5. A fifth option is occasionally mentioned by residents, namely converting the acreage to new homes. I believe this option is not financially feasible, based on the current value of empty lots and the cost of installing all the needed infrastructure (water, sewer, drainage, electricity, roads, etc.).
- Wage Inflation Primarily due to the Florida State Minimum Wage Law
  - In 2005 the State of Florida enacted a state minimum wage law that is indexed to inflation and resets each January. The impact of the state law as compared to federal minimum wage rates can be seen in the chart to the right. Over the last 9 years, the Florida minimum wage has grown as follows:
    - Tipped minimum wage increased 31.70% from 2011 to estimated 2020
    - Non-tipped minimum wage increased 18.60% from 2011 to estimated 2020
  - The impact upon BBRD is primarily felt in the Food & Beverage and Property Services Departments which have the highest percentage of low skilled positions. Historically, most prior years’ 3% maximum employee incentive increases exceeded the increase in the state minimum wage. If inflation ever heats back up in future years, BBRD could see much larger payroll increases as the



- base of the employee pay and classification plan is indexed from the state minimum wage. The approved increase of the annual maximum increase to 5.00% is one way to address this problem. The approved Pay Plan Adjustment decision point is another method available to BBRD to attempt to remain competitive in the local job market. Although becoming the employer of last resorts and a training grounds for other employers is always an option, the decreased productivity and lower employee morale such a move would create is hard to quantify in a budget but very recognizable in decreased quality and timeliness of services rendered to residents and guests.
- Tipped minimum wage in Florida is calculated as \$3.02 less than non-tipped minimum wage so the actual percentage increase is higher each year for the tipped minimum wage. Hence, the recommended move to a 5.00% annual maximum increase for all employees also addresses this concern.
- Challenges in soliciting bids and quotes for R&M/Capital projects
  - BBRD continues to face challenges in obtaining quotes from vendors for R&M/Capital projects. It is not unusual for staff, when calling a vendor about submitting a proposal for a project, to be told “we do not work for Barefoot Bay.” The primary reason appears to be a hard-to-shake reputation started years ago of BBRD being a difficult place for vendors to work (as a result of difficult employees and vocal critical residents). The reputation regarding employees, which in my opinion had a degree of validity years ago, is no longer true but as the old saying goes “bad reputations are easy to get, but hard to lose.” Sadly, the reputation of not wanting to deal in an environment where residents excessively criticize vendors at meetings and/or on social media is still warranted in my opinion. The recent responses to three request for proposals (RFPs) where only one vendor responded to one RFP, two vendors responded to the second, and zero vendors responded to the third RFP are testimony to the perception of BBRD as being an organization to avoid working for as a vendor.
  - The location of BBRD probably also factors into this issue. Although many residents may view the BBRD/Micco area as a sizable population center, the number of quality trades vendors is rather limited. Population centers of Melbourne/Palm Bay/West Melbourne (195,000, 2017 estimate) and Vero Beach (15,000, 2017 estimate) require significant travel for vendors to visit work sites to develop proposals and commutes that add to the cost of projects, further discouraging vendors from responding to requests for quotes/bids/proposals.
  - Finally, the face-to-face interactions of unhappy residents with vendors is contributing to this problem. In FY18, BBRD’s civil engineer of record was inspecting work performed in the rear of some homes (within drainage easements) and was shocked at the vulgar and abusive language some residents made toward him and the contractor in general. Ironically, the engineer deemed the work satisfactory and closed out the contract as opposed to the view’s expressed by the homeowners.
- Continued disagreement among residents of how Food & Beverage Department should operate
  - Six years ago, the Food & Beverage Department had not (in the recent past) ever been given formal direction from the BOT regarding how it should be operated. Individual trustees had strong opinion, but they varied and were given to either the department manager or community manager individually rather than as official BOT direction. From FY10 through FY13 (prior to my arrival), total departmental revenues grew only 8.40% over the three-year period.
  - To formalize BOT direction, a document was developed based on exhaustive data analysis and was reviewed and adopted by the BOT in 2014. This *Food & Beverage Principles of Operations* clearly stated that the department is to be operated as an amenity where maximum hours of operation is more important than generating a surplus or breaking even, although management

- is to minimize the required subsidy as much as possible. *The required subsidy was clearly demonstrated to be a function of summer hours that are not profitable, although many people simply choose to ignore this fact* (emphasis added). In the revised 2016 edition, management was given the flexibility to modify hours and prices as needed to further reduce the subsidy yet full operations during the unprofitable summer months was retained.
- Lack of appreciation of how weather impacts departmental revenues, especially the Special Events Sub-Department, adds to critical comments about the department's management. Although severe weather is expected throughout the summer rainy seasons, it is not uncommon for the dry winter months to occasionally have rainy years and/or the occasional rainy weekend. Therefore, it is only a matter of time before the Barefoot by the Lake Festival (in February of each year) has either heavy rains or extremely cold weather resulting in \$5,000 to \$10,000 in losses for the single event.
- Based on the *Food & Beverage Principles of Operations* adopted by the BOT and the organizational embrace of the professional management style I brought to BBRD in early FY14, total departmental revenues are projected to end FY19 at an astounding 65.31% increase as compared to FY13 total departmental revenues.
- As the chart to the right illustrates the amount of the required annual subsidy is trending downward over the last several years when viewed as a percentage of total departmental expenditures. The cyclical increase and decrease are attributed to management trying to be responsive to residents and BOT concerns (i.e. greater consistency of service was an issue in 2015 and the BOT increased the number of full-time positions in FY16 as a result) and to variability in customer level and seasonal and/or weather patterns.
- In 2017, the Barefoot Bay Civic Volunteer Organization (formerly operating under the name homeowners' association, although it technically was not a state recognized homeowners' association) conducted a resident census and survey that asked (among many other questions) how the Food & Beverage Department should operate. One possible answer was for the functions to be privatized. Sadly, I do not believe most people who completed the survey realized my staff is not currently allowed to operate the department under the parameters that a vendor would enjoy (freedom to set hours of operations and a decreased level of political interference regarding personnel issues). The percentage of respondents desiring this option was significant but fell far short of being a majority.
- Uncertainty regarding how to proceed with the planned Lounge Expansion capital project
  - The BOT in 2018 began serious discussions to develop and execute an expansion of the Lounge project. Initially conceived of as a 50% (or 1,300 square feet) expansion, it slowly morphed into a debate of a 100% expansion or a larger scrap and re-build project. Though multiple workshops as



- part of a conceptual design exercise, the BOT finally “settled” on a 4,000 square foot expansion concept. Funding for design of the project is within the FY20 Approved Budget while construction costs are budgeted in FY21 and FY22.
- To move this project, forward the following decisions need to be made by the BOT:
  - Will there be a Charter referendum on this project? To make the November 2019 ballot, this decision probably has to be made by the first meeting in July 2019 to allow for time to revise the ballot language based on previous ballot questions (that were originally rejected by the Supervisor of Elections Office for not meeting the required parameters of a ballot question.)
  - If the decision is made to forgo the referendum or if the referendum passes, the BOT then must decide on how to solicit a design quote.
    - Florida law permits staff simply to solicit a quote from BBRD’s engineer of record (who designed and drafted the construction drawings for the New Administration Building) without obtaining a second quote. The downside of this option is critics will probably call it a “six-figure no- bid award of contract.”
    - If the BOT wants to competitively select a design firm, a request for qualifications (RFQ: where price is not a criterion used for evaluation and selection) is recommended versus the standard request for proposal (RFP: where price is one of the criteria for evaluation and selection). The downside of this option is many residents will not understand the RFQ process.
  - The BOT (or a future BOT) will also need to decide who will work with the design team to review the partial completed drawings and provide feedback (i.e. at floorplan, exterior design, 25% completion, 50% completion, etc.). During the New Administration Building project, the now defunct Facilities Planning Committee provided recommendations to the BOT regarding exterior and site plan options while an ad hoc committee provided final feedback regarding exterior design and size of the public conference room. I made all other decisions (sometimes approving recommendations of department managers) regarding the building. Whether the BOT follows this model or selects a different one, the decision will need to be made prior to selection of a design team.
  - Finally, the BOT will need to decide if the method of project management for the New Administration Building project will be used for the Lounge Expansion project. The Property Services Manager assisted me on the day-to-day management of the project. Brevard Building Department personnel and members of the design team also played other technical oversight roles. Alternate methods, including but not limited to hiring a full-time project manager or hiring a consultant to manage the project. Problematic with those options is the accountability of decisions through my position and to the BOT. However, based on recent conversations about hiring a project manager these alternates do not appear likely. The reader should note that whoever serves as project manager will probably have to make many small and sometimes medium to large decisions without the ability to seek the opinion of the BOT or other sanctioned boards/committees due to the seven-day notice requirement under Florida’s Sunshine Law. Hence, the weight of responsibility has to rest primarily on one set of shoulders unless chaos of stopping and restarting the project is desired.

### **Summary and Acknowledgements**

The FY20 Approved Budget represents the accumulation of many hours of teamwork by staff, to provide a transparent policy and fiscal guide for the Board of Trustees (BOT) to review and ultimately approve a budget for the next year. BBRD does not rise or fall on the work of any one individual but as the results of

each employee working as a team to deliver services as identified and requested by the BOT. This document is one of many fruits of the labor of employees and the policy direction of the BOT.

The reader is encouraged to remember that the state of BBRD is not only the result of the current efforts of the BOT and staff but is built upon the foundation built by previous Trustees, residents, and staff. What we have today in BBRD is an inheritance given to us by those who have previously walked the path that we have before us today. The strength of BBRD is found in the cohesiveness of the team approach now in place among management and staff operating under the policy direction from the BOT. Although a few would like to return to the days of one trustee micromanaging staff, most informed residents now understand the benefit of a professionally and ethically operated organization.

I would like to personally express my appreciation to those individuals who have enabled the production of this document. I am humbled every day to be entrusted by the BOT to serve as your Community Manager. This position is not one that is taken lightly, and I strive every day to manage operations in a manner that builds upon successes of my predecessors and that executes policy direction of the BOT. Each BBRD employee deserves specific recognition for her/his role played in our organization, although space does not permit me to specifically recognize each employee individually. However, Kary Farrow, Administrative Assistant, merits special recognition for their dedication to BBRD and support they have provided in the development, editing, and assembly of the FY20 Approved Budget. Finance Manager Charles Henley warrants special recognition for his time devoted to assisting the other department managers in their personnel budgeting and finding that transposed number my tired eyes could not find every so often. Finally, Dawn Myers, District Clerk from 2014 to August 2019, merits a voluminous description for the role she played in the development of this document and the progress BBRD made over the last six years. In addition to her core functions of supporting the BOT, resident liaison, and records custodian she repeatedly volunteered over the years to absorb additional duties when re-organizations dictated a shift of responsibilities were needed. Although someone will eventually succeed her, Ms. Myers' legacy of quality public service will never be forgotten. With that being said, any errors or omissions contained within the FY20 Approved Budget are solely my responsibility.

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

In public service,

John W. Coffey, ICMA-CM  
Barefoot Bay Recreation District Community Manager



## **Fund Analysis**

### **Introduction**

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

The reader should note the presentation of financial data within this section is oriented to a three-year perspective (prior, current, and next) and includes beginning and ending fund balance figures as opposed to data contained within the “Budgetary Detail” section of this document. Hence some items such as “Contingency” do not appear in this section in the same format as other sections of this document. “Contingency” budgeted for unforeseen yet anticipated change orders or mid-year projects are grouped under “General Government/Recreation” or “Capital.”

### **Fund Structure**

In the last several years, BBRD had two Governmental Funds: General and Debt Service. The General Fund is the operations fund in which all non-debt service transactions are budgeted and recorded. Correspondingly, major debt-service payments were made from the Debt Service Fund and revenues were received from inter-fund transfers from the General Fund. The Debt Service Fund was closed after the final debt service payment was made in January 2017.

Approved as a part of the FY19 Approved Budget was the creation of a new fund (2018 Bond Projects Fund) and re-activation of the inactive Debt Service Fund. Subsequently, the BOT decided to discontinue the pursuit of long-term financing and thus these two funds have been deactivated and are not a part of the FY20 Approved Budget (and is not detailed in this document). Hence, FY20 Approved Budget only contains the General Fund.

Within the General Fund are nine departments for FY20. Typically, all departments except the R&M/Capital Department are used to account for operating revenues/sources and expenditures/uses. The R&M/Capital Department is used for transparency purposes to list where the majority of “projects” are budgeted and expensed. In rare occasions the BOT will instruct staff to budget and expense a significant R&M/capital project in a different department. Additionally, routine R&M projects (i.e. HVAC replacements, minor roof replacements, equipment repairs, etc.) are expensed within the respective departments’ R&M line-items.

Five of the nine departments approved for FY20 are comprised of personnel who provide varied services to internal customers (i.e. other departments and employees), residents, and visitors. The other four departments historically account for specific functions of interest to the BOT (such as Vehicle Storage, Shopping Center, Stormwater, and R&M/Capital Projects). Although each department is budgeted individually, only the General Fund has a balanced budget requirement per Florida Statutes. Some departments are perceived as generating surplus revenue (such as Administration, Vehicle Storage, and Shopping Center) while the other departments (Resident Relations, Food & Beverage, Golf, Property Services, Stormwater, and R&M/Capital Projects) are perceived as operating based on a subsidy generated

from the revenue producing departments; however, there is no such thing as departmental revenue. All revenues within these departments are “General Fund revenues.” Only the long-standing custom of BBRD to budget revenues across the departments requires revenues to be divided across departments. To view each department as independent is to view the specific functions of each department through cloudy lens that ignore the complexity of a modern public entity and the role internal service departments play in providing service to residents and guests through other departments.

The General Fund Summary provided on the following page is similar to the format used in the FY18 Audit (statement of net position and governmental funds balance sheet, page 08; statement of activities and governmental funds revenue, expenditures, and changes in fund balance on page 09) but adapted to the FY20 Budget line-item format. The fund summary in this section is presented in a cash accounting perspective and is more concise than the 5yrFM&CIP data as presented later in this document. Hence, the reader can opt for a concise overview of the General Fund (FY18 through FY20) within this section, a more detailed and futuristic view found in the 5yrFM&CIP section (FY18-24), or a detailed line-item review (FY18-FY20) found within “Budgetary Detail” section.

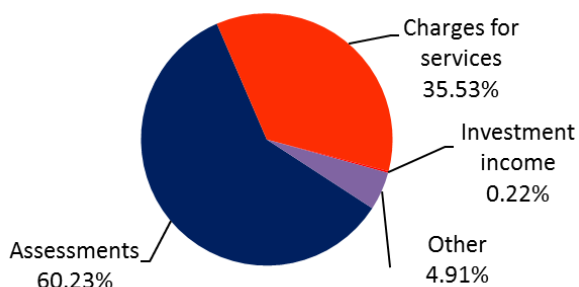


## General Fund Summary

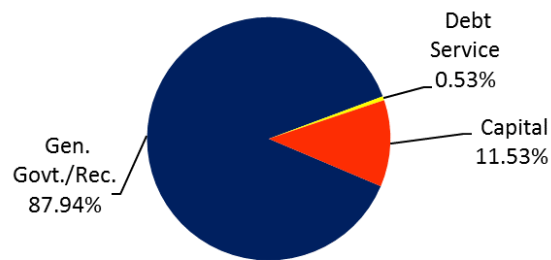
	FY18 Actual	FY19 Original Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget	FY20 Est. Year-end
<b>Revenues/Sources</b>							
Assessments	3,606,475	3,706,434	3,710,144	3,709,426	153,939	3,863,365	3,859,502
Charges for services	2,151,634	2,100,122	2,262,246	2,313,143	-	2,313,143	2,313,021
Capital Grants	179,089	50,000	50,000	-	-	-	-
Investment income	25,164	12,000	16,000	14,500	-	14,500	14,500
Other	331,514	296,582	401,942	319,595	-	319,595	319,532
<b>Transfers</b>	-	651,000	-	-	-	-	-
<b>Total Revenues/Sources</b>	<b>6,293,876</b>	<b>6,816,138</b>	<b>6,440,332</b>	<b>6,356,664</b>	<b>153,939</b>	<b>6,510,603</b>	<b>6,506,555</b>
<b>Total Resources</b>	<b>8,202,452</b>	<b>8,461,484</b>	<b>8,419,206</b>	<b>8,213,025</b>	<b>N/A</b>	<b>8,366,964</b>	<b>8,362,916</b>
General Govt./Recreation	5,115,216	5,464,196	5,318,434	5,667,717	87,577	5,755,294	5,575,921
Debt Service	34,784	34,784	34,784	34,784	-	34,784	34,784
Capital	1,073,578	207,400	1,209,627	-	754,500	754,500	1,581,882
<b>Total Expenditures</b>	<b>6,223,578</b>	<b>5,706,380</b>	<b>6,562,845</b>	<b>5,702,501</b>	<b>842,077</b>	<b>6,544,578</b>	<b>7,192,587</b>
<b>Transfers</b>	-	700,000	-	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>6,223,578</b>	<b>6,406,380</b>	<b>6,562,845</b>	<b>5,702,501</b>	<b>842,077</b>	<b>6,544,578</b>	<b>7,192,587</b>
Undesignated Fund Bal.*	1,526,905	2,055,104	1,791,361	2,510,524	N/A	1,822,386	1,170,329
Designated or Committed Fund Balance							
Nonspendable for							
inventory & prepaids	119,575	N/A	65,000	N/A	N/A	N/A	-
Committed for CIP	332,394	N/A	-	N/A	N/A	N/A	-
<b>Ending Fund Balance</b>	<b>1,978,874</b>	<b>2,055,104</b>	<b>1,856,361</b>	<b>2,510,524</b>	<b>N/A</b>	<b>1,822,386</b>	<b>1,170,329</b>

\* Indicates FY18 Undesignated Fund Balance is \$332,394 less than what is shown in the Audit, page 8. Said monies was the unexpended FY18 budget for the New Administration Building (that was rolled forward into FY19 on November 9, 2018). While other budgets for R&M/Capital projects were also rolled forward, they are not shown here as "Committed" due to the current political atmosphere where budgeted projects are not 100% assured of being executed if not started in the year they were budgeted.

**FY20 Revenues/Sources**



**FY20 Expenditures/Uses**

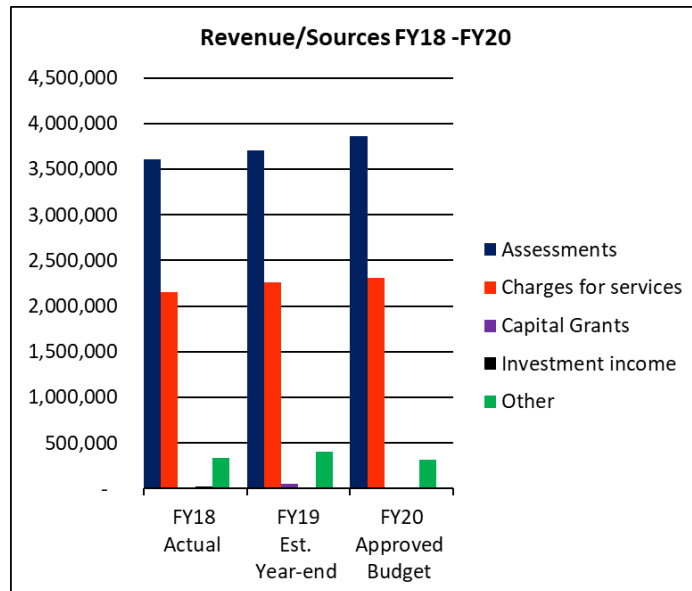


### Change in General Fund Revenues/Sources

Due to the domination of the General Fund's revenues/sources streams by the assessment (59.34%), total revenues/sources tend to be stable without significant fluctuations unless the assessment rate changes or one-time revenues/sources are received. Two revenues/sources enhancements, totaling \$153,939, are approved (by the BOT) for the General Fund in FY20 as summarized below:

- Increase in the assessment by 3.0% of \$1.87 a month to offset inflationary pressures. This annual increase will result in an additional \$111,218 in revenue in FY20.
- Increase in the assessment of \$0.73 a month to "round up to the next integer." This annual increase will result in an additional \$42,721 in revenue in FY20.

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



	FY18 Actual	FY19 Est. Year-end	FY20 Approved Budget	FY20 Est. Year-end
<b>Revenues/Sources</b>				
Assessments	3,606,475	3,710,144	3,863,365	3,859,502
Charges for services	2,151,634	2,262,246	2,313,143	2,313,021
Investment income	25,164	16,000	14,500	14,500
Other	331,514	401,942	319,595	319,532
Capital grants	-	50,000	-	-
<b>Total Revenues/Sources</b>	<b>6,114,787</b>	<b>6,440,332</b>	<b>6,510,603</b>	<b>6,506,555</b>

<b>Revenues/Sources by Percentage</b>				
Assessments	58.98%	57.61%	59.34%	59.32%
Charges for services	35.19%	35.13%	35.53%	35.55%
Investment income	0.41%	0.25%	0.22%	0.22%
Other	5.42%	6.24%	4.91%	4.91%
Capital grants	0.00%	0.78%	0.00%	0.00%
<b>Total</b>	<b>100.0%</b>	<b>99.2%</b>	<b>100.0%</b>	<b>100.0%</b>

FY20 General Fund total revenues/sources are approved at \$6,510,603; a \$309,245 or 4.53% decrease over the FY19 originally adopted budget due to:

- Decrease of \$701,000 in R&M/Capital primarily due zero monies being budgeted for FY20 and the following FY19 actions:

- The one-time budgeted transfer of \$651,000 from the now defunct 2018 Bond Projects Fund (long-term financing was abandoned by the current BOT and while the transfer was budgeted the transaction never occurred)
- The one-time budgeted receipts of \$50,000 for 100% reimbursement of a golf course improvement grant.
- Increase of \$159,638 or 4.27% in Administration primarily due to a \$2.63 a month increase in the assessment rate
- Increase of \$133,564 or 11.86% in Food and Beverage revenue primarily associated with a 2.5% increase in prices starting October 1, 2019 and continued growth in sales (FY18 Actuals were \$444,172 or 65.43% higher than FY13 Actuals)
- Increase of \$92,550 or 31.91% in Property Services revenue primarily due to continued high volume of home sales (i.e. each genuine home sale generates \$795 in a one-time social membership fee) and receipts greatly surpassing FY19 Budgeted levels (set in February 2018). When the projected FY20 budgetary level is compared to the FY18 Actual receipts a significant increase of \$43,365, or 12.79%, is observed.

Historically, long-term General Fund total revenues/sources are relatively constant as the majority of BBRD's revenue is derived from the non-ad valorem assessment that is not sensitive to economic downturns like an ad valorem property tax and prior BOT's decisions to hold the assessment rate for long periods of time and then make sharp increases when cumulative years of inflationary pressures squeezed discretionary monies to a level that did not meet the needs of the community. Approved as a part of the FY19 Budget was a shift from this long-term strategy to an annual increase in the assessment for inflationary purposes plus any other specific increases. The FY20 Approved Budget continues this new strategy with a 3.0% increase in the assessment for each year of the FY20-24 5yrFM&CIP coupled with a rounding up to the next integer (so as to make the monthly assessment rate always a whole number). Additionally, an increase in the assessment rate in the next three fiscal years (FYs 21, 22 & 23) is recommended to off-set the declining Golf membership and related revenue streams receipts.

Hence, when one-time revenues/sources are removed from the equation, the General Fund is projected to have a 14.78% increase in total revenues/sources over the next five years, primarily due to annual increases in the assessment rate and other minor one-time adjustments (detailed in Five-Year Financial Model and Capital Improvement Plan Section starting on page F – 1 of this document).

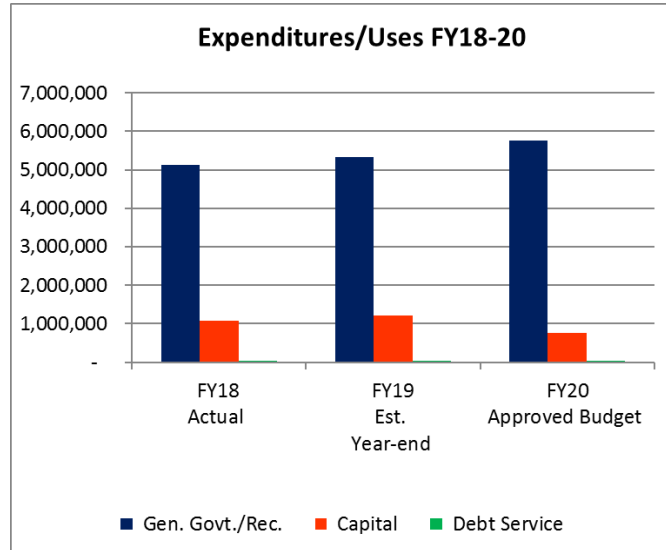
#### Change in General Fund Expenditures/Uses

Although specific General Fund expenditures/uses can be very dynamic when viewed on an annual basis, the aggregate total expenditures/uses typically have a relatively consistent inflationary pace unless significant changes are made by the BOT. In years past, total expenditures/uses were viewed as much more volatile as compared to total revenues/sources due to the prior custom of holding the assessment rate constant for long periods of time. With the shift to annual inflationary increases in the assessment rate, these two trend lines should become more constant. FY20 total expenditures/uses are approved at \$6,544,578, a \$138,198 or 2.16% increase over the FY19 originally adopted budget due to FY19 mid-year budget amendments, the elimination of required future debt service for previously the planned bond issuance, and new expenditures/uses. The chart on the next page illustrates how General Fund expenditures are increasingly budgeted for "General Government/Recreation" purposes verse "Capital" or "Debt Service" (terms in parentheses are taken from the FY18 Audit and used for comparative purposes). The reader should note the "bump" in anticipated capital expenditures in FY19 is due to the

2017 BOT moving the New Administration Building project up one year in schedule and deeming it BBRD's top priority. Hence, previously budgeted projects were put on hold and rolled forward to FY19.

The following decision points (see Budget Detail section, pages D-60-66 for details) are approved for inclusion within the FY20 Budget:

- \$10,500 CivicRec (on-line room reservation, ticket purchasing, and information system)
- \$45,342 Pay Plan Adjustment
- 29,675 DOR/ARCC Inspector Position Conversion to Full-time
- \$2,060 Attendance at Dude University (one employee)
- \$195,400 R&M/Capital Projects (as endorsed by BOT at January 31, 2019 FY20-24 5yrFM&CIP Workshop)
- \$8,500 Utility Cart for Custodial Supervisor
- \$7,500 New Carpet and Flooring for Pro Shop



Additionally, anticipated non-decision point increased costs include:

- Medical insurance premiums
- Dental insurance premiums
- Employee incentive
- Funding of six months of Management Analyst Position within the SDS contract. (Originally approved in FY17 but not funded in FY18 due to the delays in completing the New Administration Building project stemming from the *Guinther* lawsuit. FY19 Approved Budget contained six months funding in anticipation of occupying the New Administration Building in March 2019. Three months of said partial funding was used in FY19 as part of a minor multi-department re-organization. The position is fully funded for FY20 and beyond.)

Overall departmental changes approved for FY20 encompassing the above items include the following:

- Increase of \$572,100 or 202.58% in R&M/Capital primarily due to return of pay-a-go financing (coupled with a planned bank loan in FY21 to fund the Lounge expansion project) as opposed to the FY19 Approved Budget that moved multiple projects into a the now defunct 2018 Bond Projects Fund and shifted monies traditionally used for direct R&M/Capital Department expenditures into the Administration: Finance Department for debt service use.
- Increase of \$121,019 or 10.22% in Food and Beverage primarily associated with continued strong growth in sales, anticipated increased food and beverage costs, and an increase in the number of eligible employees electing to use employer provided health insurance.
- Increase of \$76,389 or 17.52% in Resident Relations primarily due to the conversion of a part-time DOR/ARCC Inspector position to full-time, the mid-FY19 re-organization that added part-time hours to the Department to compensate for additional front counter work as a result of the move the New Administration Building, increasing employee insurance premiums, and other inflationary pressures.

- Decrease of \$41,687 or 2.69% in Property Services primarily of employee separations in FY19 and fewer employees electing medical insurance coverage than budgeted for in FY19.
- Decrease of \$53,455 or 48.58% in Stormwater primarily due to continued delays in resolving the long-stand weir and Dottie Lane drainage piping issues with Brevard County (that need to be addressed prior to BBRD addressing minor problems in the system).
- Decrease of \$543,416 or 28.39% in Administration primarily as the result of the removal of the debt service payment for the now defunct 2018 Bond Projects Fund while being offset by increased budgeted funds for the annual employee raises and two approved decision points (CivicRec and a pay plan adjustment for non-tipped employees). As usual, once the employee evaluations are conducted the budget in Administration: Finance Department will be re-allocated to the other departments based on raises received and the 2020 cost of living adjustment.

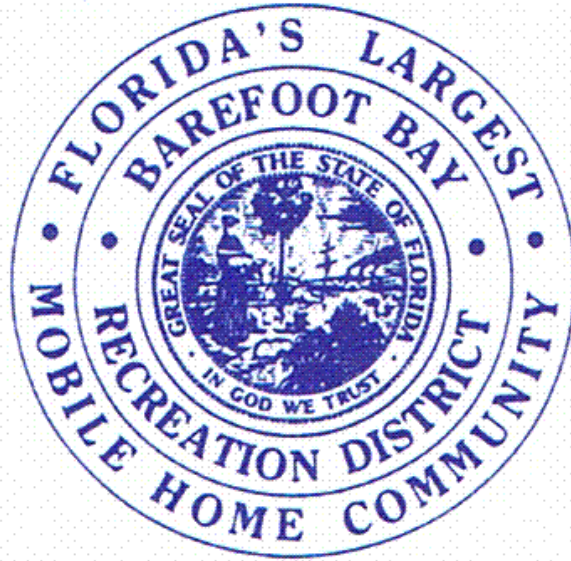
Five-year projected increases in total expenditures/uses are difficult to accurately project given the disproportional impact new capital projects can have on the budget; however, operating expenditures/uses are more readily known. FY24 personnel and operating total expenditures/uses are projected to be \$520,425 or 7.95% higher than FY20 levels due to the following:

- Approved FY20 decision points with recurring costs
- Projected 10-15% annual growth in medical insurance costs (15% increase anticipated in FY20)
- Projected 2% annual growth in dental insurance costs
- Planned 5% annual employee incentives (increased from the traditional 3.0% to attempt to maintain a competitive pay and classification plan as compared to other similar employers)
- Projected 1.25% inflationary impact on operating costs (increased from the FY19's assumption of 0.94% due to experience and an anticipated continued strong local, state, and national economies)
- Addition of electronic access system for pools, pier, and other facilities starting in FY21 (procurement cost in FY21 and operating costs thereafter)

#### Change in General Fund Balance

As of June 25, 2019 (date of the adoption of the FY20 Budget), FY20 estimated year-end total fund balance of \$1,856,361 represents a decrease of \$122,513 or 6.19% from the ending FY18 fund balance. The adoption of the percentage based minimum fund balance policy in 2016 enabled the BOT to use the excess funds within Fund Balance without adversely affecting BBRD's fiscal condition and ability to maintain adequate monies in fund balance in case of emergencies and/or unplanned expenditures. Additionally, the reader should note the decrease in FY20 is the first of a two-year planned draw down of excess monies to pay for one-time capital and R&M projects. Multiple projects were planned for execution in FY20 are now deferred until FY21, thereby creating a momentary elevation in fund balance for FY20. The FY20-24 5yrFM&CIP shows each year of the next five fiscal years ending at or above the BOT approved minimum fund balance policy of 20% of operating expenses (low of 20.00% in FY20 and a high of 28.94% in FY24).





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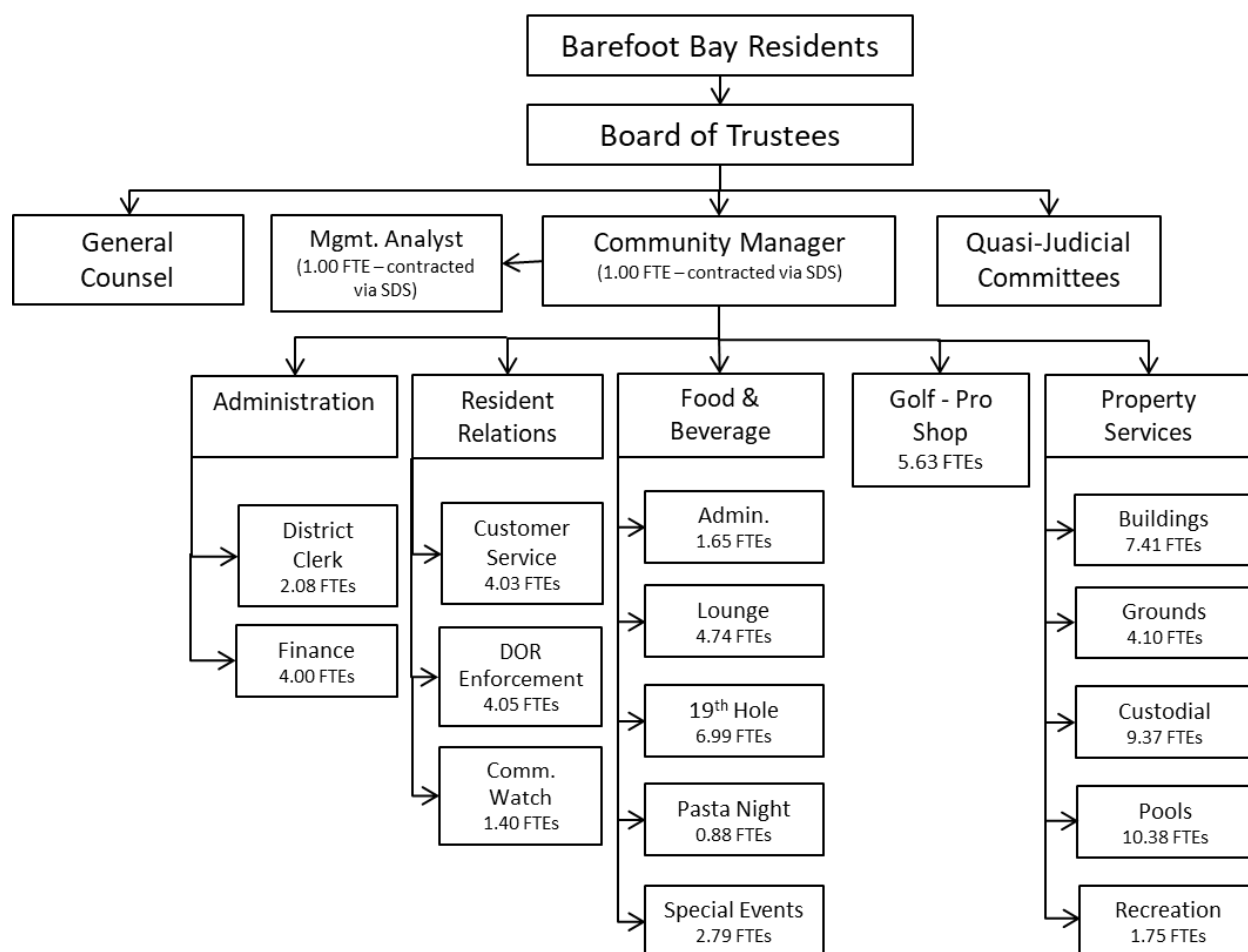
## Departmental Summaries

### Introduction

This section of the annual budget is designed to enhance the reader's understanding of the purpose, goals, objectives, financial inputs, and expected results of expenditures per specific departments. This section coupled with the traditional line-items and overview sections (Fund Analyses and Five-year Financial Model & Capital Improvement Plan) provides a comprehensive conveyance of information regarding the BBRD annual budget as compared to past years' budgets that were limited to current budget and proposed budget numbers.

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

### FY20 Approved Budget Organizational Chart\*



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

## Administration

### Department Description

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

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

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

### Goals and Objectives

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

#### FY18 Objectives:

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

*Results: Due to heightened concerns of possible lawsuits over non-compliant Americans with Disabilities Act (ADA) web-sites, staff deferred action on this objective to pursue bids from vendors who would provide web-site hosting services aimed at ensuring state law and ADA compliancy. Staff anticipates this objective will be completed in mid-FY19.*

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

*Results: All records previously stored off-site were moved to a new on-site record storage facility in the West RV lot, reviewed and repacked per disposal dates. Approximately 80% of records previously stored off-site were beyond disposal date and were destroyed in accordance of State law. A new procedure was implemented to require departmental records to be packed per disposal date versus previous custom department and year created.*

FY19 Objectives:

- A. Provide online public records request form via BBRD website for resident convenience.  
*Status: This object is anticipated to be completed by the end of May 2019.*
- B. Provide increased visibility and ease of access to BBRD Board meetings via the website.  
*Status: New website (scheduled to go live by the end of May 2019) will have BOT meeting videos embedded within it rather than the series of current links that some residents find confusing.*

FY20 Objectives:

- A. Explore feasibility of acquiring a second on-site storage unit and shifting records currently stored in the Shopping Center records unit, and if cost-effective, submit a decision point as part of the FY21 Budget process
- B. Explore cost of partnering with local high school or college to develop a contractual relationship for the development of low cost short videos summarizing information contained within on-line documents for users whose primary information source is Facebook by May 31, 2020.

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

FY18 Objectives:

- A. Upgrade BBRD Website to become more visually appealing and user friendly.  
*Results: A new web-based BOT agenda process and searchable database system is anticipated to go live by May 31, 2019 which will increase ease of residents seeking to view specific meeting discussions and agenda material versus watching entire meetings.*

FY19 Objectives:

- A. Refine the current IT inventory into a comprehensive 10-year plan for maintenance and replacement of IT equipment and technology to keep up District productivity and efficiency.  
*Status: This task is anticipated to be completed by September 30, 2019.*
- B. Develop a proposal for consideration in the FY20 Budget process for a centralized informational self-service station (or kiosk) which would enable residents to check the status/balance on their RV accounts, social fees, kayak storage fees, and status on the restriction list.  
*Status: Upon further exploration of this concept, this objective was canceled in lieu of focusing efforts on making BBRD's web-site more accessible and user friendly.*

FY20 Objectives:

- A. Update BBRD's IT Policy and present it to the BOT for consideration of adoption by September 30, 2020.
- B. Host quarterly informal focus groups of residents to gain information on changing preferences of how residents obtain information related to BBRD.

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

FY18 Objectives:

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

*Results: An Innovation, extraordinary service and/or innovation award program was adopted by the BOT in October 2018 providing incentives for employees to identify cost savings, risk factors, and/or those whose work is innovative or extraordinary.*

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

*Results: Harassment prevention training was provided to all employees in FY18 while department managers provided department specific training to their employees.*

FY19 Objectives:

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

*Status: Staff is working with a new insurance company on this objective and anticipates implementation of a new program starting in July 2019.*

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

*Status: While department managers provide their employees with job specific training, staff is working on a district wide safety training program that would be provided to specific employee groups based on job hazards (i.e. outdoor machinery, office, kitchen, etc.) and anticipates implementation by September 30, 2019.*

FY20 Objectives:

- A. Implementation by December 31, 2019 of a safety inspection team of line-employees who will jointly inspect work areas to augment current inspections conducted by management personnel to gain an alternate perspective of risks and possible mitigation strategies.

- B. Development of promotional material for posting in workplaces to remind new employees of incentive program as related to identification of risk hazards by June 30, 2020.

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

FY18 Objectives:

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

*Results: Staff participated in multiple SAGE Accounting Software training sessions and is now better equipped to use BBRD's accounting system.*

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

*Results: Due to turnover in the department this objective was not accomplished.*

FY19 Objectives:

- A. Develop long-term plan to accomplish this task for the audit of FY20.

*Status: After reviewing the skill level of Finance Office personnel and short-term (next few years) needs of BBRD, this objective was not accomplished as the Finance Manager and Community Manager concur that this goal is no longer achievable in the short-term and should be deleted in favor of a more important goal.*

- B. TBD after new Finance Manager finalizes his departmental needs assessment (NLT 31Aug18).  
*Status: Due to elimination of this goal, development of this objective was not warranted and did not occur.*

Goal #4B: Develop integrated financial practices and systems throughout BBRD.

FY18 Objectives:

*Goal 4B is newly established goal (established as part of the FY20 WDPB) and replaces Goal 4A, hence there are no results for FY18 objectives.*

FY19 Objectives:

- A. Identify and implement any applicable cost-effective procedures and systems to improve the integration of the financial systems throughout BBRD.

*Status: Staff anticipates completion of an analysis of current Resident Relation's departmental procedures by August 30, 2019 to ensure maximum accuracy in classification of daily receipts. Other departmental analyses will be conducted in future years as time permits.*

- B. Develop policies and procedures consistent with prudent internal control practices designed to improve financial system integration and train Finance staff.

*Status: Staff anticipates the codification of any changes to procedures resulting from Objective A by August 30, 2019.*

FY20 Objectives:

- A. Explore feasibility of either expansion of current accounting system into a cross-departmental management information system (MIS) or procurement of alternate MIS.
- B. Conduct review and update financial procedures and policy with focus on departments of origins receipts.

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

FY18 Objectives:

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

*Results: Due to a protracted absence of one of the three Accounting Associates, this objective was not completed. Staff anticipates this objective being completed by the first meeting in November each year going forward.*

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

*Results: This objective was deferred until staff had time to fully explore the potential of the current accounting system.*

**FY19 Objectives:**

- A. Reevaluate financial and operational interface with Resident Relations Department once both departments are housed within the New Administration Building.

*Status: Staff anticipates this will be accomplished by May 30, 2019.*

- B. Development of individual three-year training plan for Accounting Associates.

*Status: accomplish by September 30, 2019.*

**FY20 Objectives:**

- A. Explore feasibility of integration of Golf Now point-of-sale system (used by Food & Beverage Department and Golf-Pro Shop Department) into Finance Department's accounting system by March 30, 2020.

- B. Explore feasibility of subscribing to a finance transparency web-based interface on [www.bbrd.org](http://www.bbrd.org).

**Financial Summary**

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Assessments	3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Investment Income	25,164	12,000	16,000	14,500	-	14,500
Other Income	42,755	18,983	52,166	22,900	-	22,900
<b>Total</b>	<b>3,658,019</b>	<b>3,741,127</b>	<b>3,778,310</b>	<b>3,746,826</b>	<b>153,939</b>	<b>3,900,765</b>
<b>Exp./Uses by Sub-Department</b>						
District Clerk	512,703	621,122	596,315	646,163	10,500	656,663
Finance	528,330	1,274,186	547,722	669,001	45,342	714,343
<b>Total</b>	<b>1,041,033</b>	<b>1,895,308</b>	<b>1,144,037</b>	<b>1,315,164</b>	<b>55,842</b>	<b>1,371,006</b>
<b>Exp./Uses by Category</b>						
Personnel	256,686	394,254	329,739	351,653	-	351,653
Operating	784,347	801,054	814,298	963,511	55,842	1,019,353
Other	-	700,000	-	-	-	-
<b>Total</b>	<b>1,041,033</b>	<b>1,895,308</b>	<b>1,144,037</b>	<b>1,315,164</b>	<b>55,842</b>	<b>1,371,006</b>



# Personnel Summary (FTEs)

	<b>FY 18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised</b>	<b>Year-end</b>	<b>Base</b>	<b>Decision</b>	<b>Approved</b>
		<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Points</b>	<b>Budget</b>
District Clerk	1.93	2.12	2.12	2.08	-	2.08
Finance	3.50	4.00	3.50	4.00	-	4.00
Total	5.43	6.12	5.62	6.08	-	6.08

## Performance Measures

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised</b>	<b>Year-end</b>	<b>Approved</b>
		<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<u>Efficiency</u>				
Average response time for IT service				
1 requests to be resolved	1 day	1 day	1 day	1 day
Average time for recordRequest				
2 turnaround	2 days	2 days	2 days	2 days
3 Invoices processed per week	98	99	99	100
4 Checks cut per week	53	57	55	55
5 Days taken to complete monthly bank rec.	5	7	5	5
<u>Effectiveness</u>				
1 IT service costs	11,401	25,236	12,094	2,500
2 Hours of clerk training per year	48	48	60	60
3 Unqualified audit report	Yes	Yes	Yes	Yes
4 No. of findings in audit	-	-	1	-
Financial report available to Trustees &				
5 Depts. by the 15th of the following month	100%	100%	100%	100%
<u>Outputs</u>				
1 Number of workers comp. claims filed	1	1	1	1
2 Number of liability claims filed	1	1	1	1
3 Board minutes without error*	95%	95%	N/A	N/A
3 Minutes recorded/drafted*	N/A	N/A	46	44
4 No. of estoppels processed	460	415	425	400
5 No. of closings	413	410	420	395
6 No. of liens placed/satisfied	44/39	30/62	36/50	37/49
7 Proceeds from sale of surplus items	12,169	5,000	2,000	1,000

\* Indicates change in measurements with #3 ceasing and #4 beginning to be reported.

## Resident Relations

### Department Description

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

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

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

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

### Goals and Objectives

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

#### FY18 Objectives:

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

*Results: An exact fit for BBRD is a challenging task due to the number of meeting rooms and size of the organization. Staff reviewed multiple options without finding a suitable product.*

- B. Develop FY19 Budget Decision Point proposal for satellite badge renew stations and staffing so residents can renew their badges at street dances starting in 2019.

*Results: This objective was reviewed by the new Resident Relations Manager/H.R. Coordinator and deemed beyond the current budgetary limits and a lower priority than other initiatives and therefore was not accomplished.*

#### FY19 Objectives:

- A. Review, and revise if necessary, guest and visitor pass issuance process.

*Status: Review and implementation of new process, in accordance with policy direction of the BOT, was accomplished in October 2018.*

- B. Digitalize historic paper records and review all processes to ensure maximum electronic storage of records in lieu of paper storage.

*Status: Staff began digitalizing historic ARCC records and will proceed to other departmental records as time permits. This objective will continue into FY20 if necessary to complete the work.*

**FY20 Objectives:**

- A. Streamline resident badging system to ensure compatible with FY21 planned implementation of electronic badges and scanning stations at pools and other isolated locations by June 30, 2020.
- B. Coordinate a multi-department review of Administration Building inter-departmental procedures to ensure maximum efficiency and quality customer service by December 31, 2019.

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

**FY18 Objectives:**

- A. Develop a Power Point presentation to be presented at the new homeowners' orientation to raise awareness of the DOR by 30Nov18. This presentation can also be shown at sites in Barefoot Bay where homeowners congregate and will be made available to local realtors and on [www.bbrd.org](http://www.bbrd.org).

*Results: New Resident Relations Manager/H.R. Coordinator reviewed this objective in October 2019 and in consultation with the Community Manager decided a personalized approach would be better received by new homeowners. Resident Relations staff will conduct mini-new homeowner orientations on a regular basis in the New Administration Building Conference Room (frequency will be dictated by goal of a maximum of 20 homeowners per session). These mini-orientation sessions will focus on DOR requirements and ARCC processes versus the more global focus of Civic Volunteer Organization new homeowner sessions.*

- B. Develop a formal strategy linking the efforts of DOR and Community Watch Sub-Department personnel and the off-duty Sheriff Deputy program (formally administered by Administration: District Clerk) by 30Jun18.

*Results: In June 2018, Staff developed internal tracking documents to be used by Community Watch Officers which are then shared with DOR personnel. Pertinent non-urgent information from these are then transmitted to the Brevard County Sheriff's Office (BCSO). As in the past, urgent information gleaned by the Community Watch Officers are immediately relied to the BCSO.*

**FY19 Objectives:**

- A. Development of a ride-along program for DOR and Community Watch programs.

*Status: Program was formally implemented in October 2019, however participation by residents has been limited.*

- B. Research Human Resources systems to improve the efficiency and effectiveness of staff efforts by September 30, 2019.

*Status: Staff reviewed web-based programs but has not yet found the right fit for the needs of the organization. Staff will continue to search for a low cost, effective solution.*

FY20 Objectives:

- A. Research feasibility of merging DOR and ARCC Guidelines into a single document by the end of December 2019.
- B. Develop a procedural guideline to help DOR/ARCC Inspectors increase direct contact with homeowners in situations where this step has a high probability of quickly obtaining voluntary compliance by March 31, 2020 thereby decreasing the administrative cost of enforcement.

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

FY18 Objectives:

- A. Monitor the Brevard County Tax Sale list for listed homes with the intentions of purchasing older homes, which would then be removed creating a vacant lot, which could potentially be used for a new home.

*Results: Implemented and on-going but all FY19 attempts have failed as others have out-bid BBRD.*

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

*Results: Purchase of property and cost to convert to RV parking spaces was included in the proposed FY19-23 5yrFM&CIP but was not funded by the BOT. The item remains in the current FY20-24 5yrFM&CIP but as unfunded.*

FY19 Objectives:

- A. Increase the number of properties purchased under the Neighborhood Revitalization Program (NRP).

*Status: Five properties were purchased, structures removed and land sold within the first 6 months of FY19*

- B. Improve process by which staff evaluates which homes to pursue for purchase under the NRP.

*Status: Staff has broadened the number of research tools used to identify target homes within the NRP list of homes. However, public pressure did lead the BOT to use the NRP to purchase a fire damaged home that was outside the parameters of the program.*

FY20 Objectives:

- A. Develop a training program by June 30, 2020 for part-time employees seeking to increase their skill and education levels so they can better compete for full-time positions when they become open.

- B. Review employee on-boarding process and research if there are any suitable stand-alone programs that can improve this process.

#### Financial Summary

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	87,814	79,800	84,250	85,005	-	85,005
Other Income	4,046	4,215	4,785	4,500	-	4,500
Total	91,860	84,015	89,035	89,505	-	89,505
<b>Exp./Uses by Sub-Department</b>						
Customer Service	158,062	157,280	162,673	184,656	-	184,656
DOR Enforcement	203,874	221,800	220,910	215,570	29,675	245,245
Community Watch	55,143	80,721	73,259	82,485	-	82,485
Total	417,079	459,801	456,842	482,711	29,675	512,386
<b>Exp./Uses by Category</b>						
Personnel	312,310	347,689	339,675	360,280	29,502	389,782
Operating	104,770	112,112	117,167	122,431	173	122,604
Total	417,080	459,801	456,842	482,711	29,675	512,386

#### Personnel Summary (FTEs)

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
Customer Service	3.10	3.65	3.65	4.03	-	4.03
DOR Enforcement	3.93	3.93	3.93	3.55	0.50	4.05
Community Watch	1.40	1.40	1.40	1.40	-	1.40
Total	8.43	8.98	8.98	8.98	0.50	9.48

Performance Measures

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-End estimate</b>	<b>FY20 Approved Budget</b>
<u>Efficiency</u>				
1 Number of DOR violations	3,882	1,500	3,240	3,099
2 Number of ARCC permits	837	497	725	680
<u>Effectiveness</u>				
1 Number of job openings filled	42	24	35	40
Number of DOR cases referred to				
2 Violations Committee	344	333	300	291
Number of DOR cases referred to the				
3 Board of Trustees	20	25	35	31
<u>Outputs</u>				
1 Number of employees hired	42	27	35	40
2 Number of employees separated	36	10	25	20
3 Annual rental badges issued	63	72	70	70
4 Seasonal rental badges issued	289	279	285	285
Average RV storage occupancy				
5 (369 available)	368	374	368	368

## Food & Beverage

### Department Description

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

- The Lounge is a live entertainment venue that also offers beverages, bar snacks, sandwiches, and salads during the day to pool patrons and residents. Featured food items are also offered in the evening during scheduled entertainment activities such as Karaoke and Trivia Night.
- The 19th Hole located at the Golf course caters to golfers and residents desiring a full bar and table side restaurant service for breakfast, lunch, and light dinner (hours vary per season). The breakfast menu includes a variety of items, included but not limited to sandwiches, omelets, pancakes, and biscuits & gravy. The lunch menu is a mix of cold and hot sandwiches, salads, and daily blackboard specials. Every Friday, Fish and Chips and Lobster rolls are popular menu items.
- Pasta Night is a weekly Wednesday night event at the 19<sup>th</sup> Hole featuring Italian sub sandwiches, pasta entrees, and two weekly pasta specials.
- Special Events are a variety of events held outside of regularly scheduled operations. Typically, a combination of live bands, a buffet, or outside grilling is planned to provide extra entertainment year-round to our residents. Additionally, Building A or D/E bar and/or catering requests are accounted for within Special Events. A new large-scale event called “Barefoot by the Lake”, a music, art, and food festival, was developed in FY 18 and is planned to be an annual event.

### Goals and Objectives

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

#### FY18 Objectives:

- A. Continue the work of the focus groups and secret shopper visits to collect information related to quality of service, food, and facilities to properly evaluate operations and implement systems, procedures, and/or suggestions for improvement.

*Results: Focus groups were held and feedback was used to improve, change or add services to meet the changing interests of the community. This activity will continue in the future.*

- B. Continue to seek out training opportunities for all staff including culinary workshops for the back of the house staff and customer service training for front of the house staff. Specialized training will occur in summer months while regular customer service and food safety/quality training will continue to occur on a bi-weekly basis.

*Results: A two-part training session was developed for the front of the house staff and conducted in late FY18 and early FY19. The sessions were entitled “Providing Exceptional Service I and II.”*

#### FY19 Objectives:

- A. Implement a “How did we do?” card to be placed in each customer’s check holder to encourage immediate feedback related to service and food quality. Continue to use input



from focus groups to expand and/or improve services and use the secret shopper results as a training tool to develop service skills, and evaluate the quality of our food and overall operations.

*Status: The card was introduced in March 2018. Customers regularly completed and submitted their feedback related to service and quality of food.*

- B. Develop an in-house culinary training program using chefs on staff to create new menu items and teach menu preparation during off season. Continue to seek training opportunities for all staff in the summer months.

*Status: "Chef's Tips" was introduced in November 2018 during the cooks' meeting which provides ongoing skills training and prepping efficiently from the experienced chefs. Education related to menu execution and consistent portions are also reviewed during regular staff meetings. Training sessions offered during the summer months will be identified by April 2019.*

#### FY20 Objectives:

- A. Continue to use the variety of tools developed to receive input and constructive feedback from our customers and improve as a result. Supervisors will randomly interview customers about their experiences, document the input, and use it as a training tool in staff meetings.
- B. In-house "Chef's Tips" training to improve staff skills. Customer service and skills training workshops for front and back of the house will be held in the summer months. Start short, 10 minute "pre-shift" meetings.

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

#### FY18 Objectives:

- A. Develop an electronic "brochure" to promote Food & Beverage facilities and services that will be on the department's website and can be e-mailed to prospective customers.  
*Results: Food & Beverage menus and services are posted on Facebook and the District's web site. The catering menu can be emailed to prospective customers.*
- B. Add Instagram to social media toolbox to promote food and beverage events and opportunities to our customers.  
*Results: An Instagram account was created but due to administrative turnover did not go live until March 2019.*

#### FY19 Objectives:

- A. Continue the development and update of electronic materials as services and events change. Implement a quarterly campaign to obtain emails and phone numbers to send out coupons and special offers to new customers.  
*Status: Posting of notices are scheduled for January, April, July and October on Facebook and in the facilities to complete the forms in order to receive offers through emails.*
- B. Evaluate cost-effectiveness of specific programs to determine if they should continue or be altered.

*Status: After a department review, management implemented new fees at events, altered happy hour prices and freshened up our execution of off-season events and are planning more profitable shows through ticket sales.*

FY20 Objectives:

- A. Enhance customers' perception of Food & Beverage venues and events through the addition of short fun videos to the department's Facebook page of staff working, interviews at staff meetings, and customers having a good time at events.
- B. Partner with the golf course Facebook page to promote each departments' activities and accomplishments.

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

FY18 Objectives:

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

*Results: The catering menu is uploaded on BBRD's website and Food and Beverage's Facebook page. The Department's web site was developed but due to turnover in administrative staffing did not go live until March 2019.*

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

*Results: A new catering brochure was developed and uploaded on BBRD's website and Facebook page. A monthly ad was published in the Tattler.*

FY19 Objectives:

- A. Continue to update the web site and social media with catering news, pictures of events, and updated menus

*Status: BBRD's website and Food and Beverage's Facebook page will be updated (a minimum of) bi-weekly with menus and pictures of events.*

- B. Review and revise marketing plan of promoting services through social media and traditional advertising sources. Seek out any new areas of opportunity to promote catering services.

*Status: Marketing ads placed in the February issue of the Tattler. The ads will also run in the September edition. Instagram will promote pictures of the Catering sub department's successful events by February 2019.*

FY20 Objectives:

- A. By June 30, 2020, create a new catering menu offering a variety of wedding packages and party packages rather than a standard menu to offer more options to our customers and increase Special Event Sub-department revenues.
- B. Post videos on Facebook of catering production, interviews with staff, event locations, displays of food, bands playing, and people dancing to promote the Special Event Sub-department's catering events.

## Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	1,123,012	1,118,963	1,188,902	1,233,129	-	1,233,129
Other Income	2,480	7,254	20,270	26,652	-	26,652
Total	1,125,492	1,126,217	1,209,172	1,259,781	-	1,259,781
<b>Exp./Uses by Sub-Department</b>						
Administration	93,759	94,695	94,975	106,540	-	106,540
Lounge	399,705	395,868	397,452	408,825	-	408,825
19th Hole	474,336	437,662	471,285	483,465	-	483,465
Pasta Night	49,698	49,546	54,174	55,167	-	55,167
Special Events	198,980	216,304	240,431	250,723	-	250,723
Total	1,216,479	1,194,075	1,258,317	1,304,720	-	1,304,720
<b>Exp./Uses by Category</b>						
Personnel	497,163	490,107	486,919	511,925	-	511,925
Operating	719,315	703,968	771,398	792,795	-	792,795
Total	1,216,478	1,194,075	1,258,317	1,304,720	-	1,304,720

## Personnel Summary (FTEs)

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
Administration	1.54	1.65	1.65	1.65	-	1.65
Lounge	4.51	4.74	4.74	4.74	-	4.74
19th Hole	6.88	6.99	6.99	6.99	-	6.99
Pasta Night	0.78	0.88	0.88	0.88	-	0.88
Special Events	2.69	2.79	2.79	2.79	-	2.79
Total	16.40	17.05	17.05	17.05	-	17.05

## Performance Measures

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Approved Budget</b>
<u>Efficiency</u>				
1 Labor cost-Pasta night	24%	24%	25%	25%
<u>Effectiveness</u>				
1 Mystery Shopper evaluations	18	26	18	21
2 Repeat Customers	1,711	1,685	1,715	1,718
Resident Satisfaction Rate -Street				
3 Dances*	95%	97%	97%	97%
<u>Outputs</u>				
1 Street Dance Attendance	16,227	12,322	16,581	16,982
2 No. of catered functions	124	133	134	137
3 No. of kegs drank (purchased)**	439	658	442	445
No. of coupons to customers (F&B				
4 Friend Program)	6,865	7,114	7,269	7,291
5 No. of dinners served - Pasta	3,491	3,995	4,113	4,127
6 No. of regular menu items sold by dept.				
Lounge***	15,269	13,885	15,274	15,286
19th Hole	41,772	40,595	41,894	41,992

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

\*\* Indicates shift in customer preferences from draft beer to buckets of bottled beer

\*\*\* 7,358 Indicates menu sales primarily driven by low cost items such as Tacos, pizzas and sliders

## Golf - Pro Shop

### Department Description

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

### Goals and Objectives

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

#### FY18 Objectives:

- A. Begin Phase 3 of bunker repair. Will explore feasibility of utilizing current labor force in May and June. Will plan for outside vendor in September if project cannot be completed in-house.  
*Results: All bunkers were repaired in-house. The repairs consisted of excavating, replacing drainage piping, replacing damaged sod around perimeter of bunkers, and sand added as necessary.*
- B. Restructure green fee, trail fee in FY18 and again in FY 20  
*Results: The increase in resident and non-resident green fees helped maintain a status quo of dollars. With 1,835 less fees collected and the increase in rates, revenue increased by 0.25%.*
- C. Create a membership drive program to address current drop in membership and possibly restructure current membership program.  
*Results: This program continues to be a work in progress as we are still experiencing an escalated membership base that is withdrawing due to illness, age, and death.*

#### FY19 Objectives:

- A. Develop and complete a comprehensive lake bank restoration project (to be funded by 2018 Bond Projects Fund) by 30Sep19.  
*Status: Due to the BOT canceling the 2018 Bond Projects Fund, the lake bank restoration program is now back in the General Fund 5yrFM&CIP as a multi-year phased program.*
- B. Begin replacement of raised sod areas around the bunkers and greens that have been damaged over the years due to golfers driving carts too close or stepping down and back up out of bunkers in wrong locations.  
*Status: Completed in October 2018.*

#### FY20 Objectives:

- A. Create an irrigation system repair program to bring our system up to date with current technologies and standards.
- B. Create an aggressive weed killing program to minimize the impact on general playing areas.

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

FY18 Objectives:

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

*Results: This program has been successful. For example, the Labor Day parade sale yielded over \$1,800 in sales. This program will continue at other major events such as Independence Week Fireworks Street Dance, Barefoot by the Lake Festival, etc.*

- B. The completed website affords us the opportunity to market beyond our membership. We also use it as an informational platform to other associations such as: men's league, ladies league, etc.

*Results: The website is working as intended. Communication to customers has improved and staff continues to address better ways to utilize it as a daily feature.*

FY19 Objectives:

- A. Re-evaluate advertising campaign based on user feedback during the summer of 2018 to focus 2019 advertising efforts in areas with the best return on investment.

*Status: The advertising in hard copy newspapers has decreased and the amount of radio ads purchased has increased. Additionally, the course's exposure is broadened by the ads running on the radio stations' websites.*

- B. Improve customer service experience by rotating "golf with the Pro and Superintendent" to other leagues and groups beginning in Spring 2019.

*Status: This initiative is working well. Members are starting to pre-book times and it affords them an opportunity while playing golf to have any question about operations or maintenance answered.*

FY20 Objectives:

- A. Provide training to select staff in web-based training so they can better update our site and its utilization to provide customers a one-stop location for golf course news and information.

- B. Improve our customer service experience by training and cross-utilizing staff in different golf functions.

## Financial Summary

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	539,542	537,059	531,265	540,472	-	540,472
Other Income	66,260	76,550	71,520	73,762	-	73,762
Total	605,801	613,609	602,785	614,234	-	614,234
<b>Exp./Uses by Category</b>						
Personnel	224,954	217,560	222,009	225,123	-	225,123
Operating	652,532	659,546	652,841	658,530	-	658,530
Total	877,486	877,106	874,850	883,653	-	883,653

## Personnel Summary (FTEs)

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Base Budget</b>	<b>FY20 Decision Points</b>	<b>FY20 Approved Budget</b>
Golf - Pro Shop	6.65	5.63	5.63	5.63	-	5.63
Total	6.65	5.63	5.63	5.63	-	5.63

## Performance Measures

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Approved Budget</b>
<u>Efficiency</u>				
1 Pro Shop Sales Per Round	\$1.55	\$1.67	\$1.59	\$1.64
2 Rounds played per day per Player Assistant*	39	39	39	39
<u>Effectiveness</u>				
1 Percentage Increase in Member Renewals**	-11%	-1%	-1%	-1%
2 Customer Service Level***	97%	97%	97%	97%
<u>Outputs</u>				
1 Rounds Played	42,121	44,500	43,899	43,989
2 Number of Memberships	289	285	284	281
3 Green Fee Receipts	139,332	149,151	141,505	143,650
4 Number of Tournaments	18	18	18	20
5 Pro Shop Sales	65,183	74,300	69,974	71,987

\*Player Assistants are used for a portion of the day only during non-peak season

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

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



## Property Services

### Department Description

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

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

### Goals and Objectives

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

#### FY18 Objectives:

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

*Results: A complete replacement of the chairs in D&E was completed. FY19 will bring the replacement of a portion of the tables in the buildings already budgeted in the FY19 line item budget. Replacement tables and chairs are in the current and future budgets and a useful economic lifespan for each needs to be determined for each type of table and chair. Due to excessive workloads this objective was not fully completed in FY18 but is on schedule for completion by June 30, 2019.*

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

*Results: Due to competing tasks with higher priorities assigned by the Community Manager, this objective was not completed in FY18. It currently is scheduled for completion by September 30, 2019.*

#### FY19 Objectives:

- A. Close each BBRD facility one at a time and refurbish the interior of the buildings to keep them in a presentable condition.

*Status: This is scheduled for the summer months of 2019. Staff will update the following as needed: painting, A/C maintenance, light replacement, stripping and buffing floors, etc.*

- B. Develop a working group (Custodial Supervisor, Calendar/RV Coordinator and Food & Beverage representative) to develop meeting room use criteria and to review reservation requests for the duration of the D/E Complex construction project (which will greatly reduce the availability of meeting space).

*Status: This objective is moot since the BOT decided to remove funding for this proposed project.*

FY20 Objectives:

- A. Refine the FY21-25 5yrFM&CIP using Dude Solutions' Capital Forecasting modular and data imported from the facilities assessment conducted in FY19.
- B. Development of a phased plan to replace previously donated palms that cannot thrive based on current common area level of care by June 30, 2020.

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

FY18 Objectives:

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

*Results: Partially completed. In-house training media/sources was reviewed. Due to other competing high priority assignments the balance of this object was not completed but is scheduled for completion by September 30, 2019.*

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

*Results: Due to the separation of several key long-term employees this objective was not achieved.*

FY19 Objectives:

- A. Appoint a safety officer, by 31Oct18, to inspect all capital project work sites to ensure safety of BBRD employees, residents, and guests who may be in the area.

*Status: Due to the influx of new employees, this objective was not achieved by the desired date. Completion is anticipated to be achieved by June 30, 2019.*

- B. Implement department manager cross-departmental bi-weekly safety inspections that alternate with Property Services Crew Leader inspections by 31Jan19.

*Status: Due to the influx of new employees, this objective was not achieved by the desired date. Attainment of this objective is anticipated to be achieved by July 31, 2019.*

FY20 Objectives:

- A. By December 31, 2019, explore cost effectiveness of two employees per year attending off-site recreation safety training courses and submit a decision point for consideration of funding within the FY21 Working Draft Proposed Budget.

- B. By June 30, 2020, explore feasibility of partnering with another local public sector agency in developing a joint safety training program where, through shared costs, both entities could increase safety training without significantly increasing their budgetary costs.

#### Financial Summary

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
<b>Revenues/Sources</b>						
Charges for Services	333,203	290,000	387,855	382,550	-	382,550
Total	333,203	290,000	387,855	382,550	-	382,550
<b>Exp./Uses by Sub-Department</b>						
Buildings	470,176	541,879	515,167	524,066	2,060	526,126
Grounds	169,523	186,433	167,770	172,829	-	172,829
Custodial	267,552	303,340	263,508	274,188	-	274,188
Pools	403,572	416,717	402,344	412,242	-	412,242
Recreation	99,982	114,834	119,805	119,787	-	119,787
Total	1,410,804	1,563,203	1,468,594	1,503,112	2,060	1,505,172
<b>Exp./Uses by Category</b>						
Personnel	923,098	1,119,570	1,044,223	1,069,530	-	1,069,530
Operating	487,706	443,633	424,371	433,582	2,060	435,642
Total	1,410,804	1,563,203	1,468,594	1,503,112	2,060	1,505,172

#### Personnel Summary (FTEs)

	<b>FY18</b>	<b>FY19</b>	<b>FY19</b>	<b>FY20</b>	<b>FY20</b>	<b>FY20</b>
	<b>Actuals</b>	<b>Revised Budget</b>	<b>Year-end Estimate</b>	<b>Base Budget</b>	<b>Decision Points</b>	<b>Approved Budget</b>
Building	6.41	7.41	7.41	7.41	-	7.41
Grounds	3.25	4.10	4.10	4.10	-	4.10
Custodial	8.72	9.37	9.37	9.37	-	9.37
Pools	10.38	10.38	10.38	10.38	-	10.38
Recreation	1.25	1.25	1.75	1.75	-	1.75
Total	30.01	32.51	33.01	33.01	-	33.01

## Performance Measures

	<b>FY18 Actuals</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>	<b>FY20 Approved Budget</b>
<u>Efficiency</u>				
1 Weekly Custodial set up and tear downs*	84-34	115-45	71-40	68-40
2 Weekly in-season number of pool users**	2,280	2,650	2,691	2,350
<u>Effectiveness</u>				
Ave. number of safety violations identified in				
1 bi-weekly inspections	3.0	5.0	6.0	4.0
2 Overall rating given to buildings***	8.6	8.4	8.8	8.9
Overall rating given to common area				
3 landscaping/turf**	8.2	8.1	8.4	8.4
<u>Outputs</u>				
1 Capital Projects managed	10	14	16	7
2 No. of after-hour emergency call outs	40	15	22	15
3 No. of days pools closed due to repairs****	6	125	120	10

\*\* as measured in January

\* as measured in January and August

\*\*\* as rated on a scale of 1-10 on the 2nd week of May. (Due to infrastructure plans being moved, the FY18 Year-end estimate did not trend as high as planned; however, in FY19 the completion of the new Administration Building will raise the rating.

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

## FY20 Budget

Dept.							
Sub-Department			FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Administration							
Assessments							
District Assessment Fee		3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Sub-Total:		3,590,100	3,710,144	3,710,144	3,709,426	153,939	3,863,365
Interest							
Interest Income		25,164	12,000	16,000	14,500	-	14,500
Sub-Total:		25,164	12,000	16,000	14,500	-	14,500
Other Income							
NSF Fees		40	80	80	80	-	80
Sales Tax Discounts		360	360	360	360	-	360
Delinquent Fee Collections		1,205	5,010	4,020	4,620	-	4,620
Lien Fee Reimbursement		1,890	1,515	1,680	1,580	-	1,580
Legal Fee Recovery		10,956	2,020	2,100	1,545	-	1,545
Postage Revenue		78	98	98	105	-	105
Insurance Proceeds		6,985	3,500	21,407	3,000	-	3,000
Proceeds Sales of Fixed Assets		12,169	5,000	8,500	6,500	-	6,500
Miscellaneous Income General		9,071	1,400	13,921	5,110	-	5,110
Sub-Total:		42,755	18,983	52,166	22,900	-	22,900
<b>Total Revenues:</b>		<b>3,658,019</b>	<b>3,741,127</b>	<b>3,778,310</b>	<b>3,746,826</b>	<b>153,939</b>	<b>3,900,765</b>
Expenditures							
Administration							
Personnel Expenses							
F/T Salaries		188,623	259,111	250,451	271,731	-	271,731
P/T Wages		19,824	12,081	4,486	2,428	-	2,428
Overtime		7,037	540	4,872	-	-	-
Special Pay		1,300	2,000	2,300	2,300	-	2,300
Payroll Taxes		15,543	23,794	19,545	20,788	-	20,788
401 A Benefit		1,636	3,674	4,953	5,001	-	5,001
Medical/Dental/Life Insurance		22,724	33,630	43,132	49,405	-	49,405
Sub-Total:		256,686	334,830	329,739	351,653	-	351,653
Professional Expenses							
Payroll Fees		10,642	16,860	16,160	16,160	-	16,160
Professional Fees		70,819	15,665	23,603	6,790	10,500	17,290
Legal Fees		74,931	95,000	73,955	77,000	-	77,000
Management Fees		152,722	177,289	173,289	222,374	-	222,374
Management Fees/Tax Roll		5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees		21,000	33,000	30,000	31,163	-	31,163
Software Renewal/Support Fees		7,440	51,440	44,811	31,070	-	31,070
Sub-Total:		342,553	394,254	366,818	389,557	10,500	400,057

## FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Supplies						
Operating Supplies	7,214	10,500	7,828	7,872	-	7,872
Fuel	-	-	-	-	-	-
Sub-Total:	7,214	10,500	7,828	7,872	-	7,872
Other Gen. & Admin. Expenses						
Collection Fees	68,211	70,256	69,750	70,479	-	70,479
Collection Discounts	114,006	117,057	117,057	117,351	-	117,351
Property Taxes	15,636	16,105	15,772	16,246	-	16,246
ICMA Retirement	750	1,000	1,000	1,000	-	1,000
Employee Incentive	6,027	7,104	6,360	102,245	45,342	147,587
Employee Recruitment & Testing	926	320	648	509	-	509
Lien & Recording Fees	1,216	1,588	1,323	1,347	-	1,347
Travel and Training	4,162	10,405	10,280	8,180	-	8,180
Telephone, Internet, Cable	6,250	6,297	5,500	5,609	-	5,609
Postage	2,775	5,799	4,739	4,900	-	4,900
Utilities/Electricity	3,756	4,206	3,605	3,522	-	3,522
Equipment Leasing	6,128	5,429	5,258	5,261	-	5,261
Insurance	130,017	130,955	149,626	149,626	-	149,626
Workers Comp. Insurance	1,605	1,278	1,608	1,527	-	1,527
Printing	3,251	3,716	3,004	3,083	-	3,083
Advertising	4,580	5,146	4,709	4,796	-	4,796
Bank Charges	22,967	30,763	27,230	28,750	-	28,750
Bad Debt	10,743	-	-	-	-	-
Dues and Subscriptions	17,368	4,070	4,590	5,830	-	5,830
Election Expenses	7,712	8,650	2,351	7,935	-	7,935
Sub-Total:	428,084	430,144	434,410	538,196	45,342	583,538
Maintenance & Repairs						
R & M Buildings	2,192	2,287	2,307	2,346	-	2,346
R & M Equipment	4,349	2,675	2,935	1,150	-	1,150
Sub-Total:	6,541	4,962	5,242	3,496	-	3,496
Contingency						
Contingency	-	20,618	-	24,390	-	24,390
Sub-Total:	-	20,618	-	24,390	-	24,390
Miscellaneous						
Cash Over/Short	(45)	-	-	-	-	-
Transfers						
Transfer to Debt Service Fund	-	700,000	-	-	-	-
Sub-Total:	-	700,000	-	-	-	-
<b>Total Expenditures:</b>	<b>1,041,033</b>	<b>1,895,308</b>	<b>1,144,037</b>	<b>1,315,164</b>	<b>55,842</b>	<b>1,371,006</b>
<b>Total Revenues over Expenditures:</b>	<b>2,616,987</b>	<b>1,845,819</b>	<b>2,634,273</b>	<b>2,431,662</b>	<b>98,097</b>	<b>2,529,759</b>

## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	6,985	3,500	21,407	3,000	-	3,000
FY19 Year-end Est.: Federal workers compensation refund \$7,000 and FEMA proceeds \$14,407						
FY20 Base Budget: Miscellaneous insurance claim proceeds						
Misc. Income General	257	400	95	110	-	110
FY20 Base Budget: Printing services for residents and miscellaneous						
Sub-Total:	7,242	3,900	21,502	3,110	-	3,110
<b>Total Revenues:</b>	<b>7,242</b>	<b>3,900</b>	<b>21,502</b>	<b>3,110</b>	<b>-</b>	<b>3,110</b>
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	54,659	76,851	82,158	87,485	-	87,485
FY19 Year-end Est.: 1.0 FTE District Clerk \$56,053 and 0.94 FTE Administrative Assistant \$26,105						
FY20 Base Budget: 1.0 FTE District Clerk \$56,597 and 1.0 FTE Administrative Assistant \$30,888						
P/T Wages	19,824	12,081	4,486	2,428	-	2,428
FY19 Year-end Est.: 0.10 FTE Receptionist \$2,059 and 0.08 FTE Administrative Assistant (seasonal records management) \$2,427						
FY20 Base Budget: 0.08 FTE Administrative Assistant (seasonal records management) \$2,428						
Special Pay	1,300	1,000	1,300	1,300	-	1,300
FY20 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	-	40	22	-	-	-
Payroll Taxes	5,073	7,579	6,628	6,693	-	6,693
FY20 Base Budget: 7.65 % of payroll						
401 A Benefit	1,636	1,632	1,681	1,698	-	1,698
FY20 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	7,847	22,943	21,911	25,106	-	25,106
FY19 Year-end Est.: 2 Medical \$10,604/person = \$21,208, 2 Dental \$311/person = \$621, and 2 Life \$41/person = \$82						
FY20 Base Budget: 2 Medical \$12,195/person (15% increase) = \$24,390, 2 Dental \$317/person (2% increase) = \$634, and 2 Life \$41/person = \$82						
Sub-Total:	90,339	122,126	118,186	124,710	-	124,710

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

Professional Fees	11,401	3,895	3,265	3,265	10,500	13,765
FY20 Base Budget: IT Support						
FY20 Decision Point: CivicRec (web-based subscription to provide on-line services such as room reservation, purchase of guest passes, tickets, and a centralized source of information) added by BOT at the 1st Budget Workshop.						
Legal Fees	72,621	95,000	73,955	77,000	-	77,000
FY20 Base Budget: Non-departmental specific legal expense						
Management Fees	152,722	177,289	173,289	222,374		222,374
FY19 Year-end Est.: SDS contract amended to include 3 months of a Management Analyst position plus expenses						
FY20 Base Budget: SDS contract and \$6,000 in expenses plus 12 months of a Management Analyst position (6 months addition in FY20 as first 6 months was budgeted in FY19).						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY20 Base Budget: Part of SDS contract						
Software Renewal/Support Fees	1,006	46,150	39,590	25,640	-	25,640
FY19 Year-end Est.: Civic Clerk \$13,990, Civic Plus \$11,500 and App and Backup services \$14,100						
FY20 Base Budget: Civic Clerk \$8,640, Civic Plus \$2,500 and App and Backup services \$14,500						
Sub-Total:	242,749	327,334	295,099	333,279	10,500	343,779

### Supplies

Operating Supplies	4,838	5,200	4,951	4,969	-	4,969
FY20 Base Budget: Supplies for office and summer records management program						
Fuel	-	-	-	-	-	-
Sub-Total:	4,838	5,200	4,951	4,969	-	4,969

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	713	200	449	250	-	250
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Lien & Recording Fees	184	500	235	235	-	235
FY20 Base Budget: Fees to County						
Travel and Training	707	4,805	4,680	4,680	-	4,680
FY19 Year-end Est.: \$155 FIOG \$2,825 FASD conference (travel, lodging, and meals for 2) \$1,700 FL Assn of Clerks (registration, travel, lodging, and meals)						
FY20 Base Budget: \$155 FIOG, \$2,825 FASD conference (travel, lodging, and meals for 2) \$1,700 FL Assn of Clerks (registration, travel, lodging, and meals)						
Telephone, Internet, Cable	2,963	2,478	2,199	2,231	-	2,231
FY20 Base Budget: Prorated costs for Administration Building						
Postage	1,307	2,302	2,635	2,732	-	2,732
FY20 Base Budget: \$2,444 budget mail out and \$288 regular mail expenses						
Equipment Leasing	3,316	3,569	3,398	3,401	-	3,401
FY20 Base Budget: Printer lease and tangible property tax						



## FY20 Budget

Dept.

Sub-Department

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Insurance	130,017	130,955	149,626	149,626	-	149,626
FY20 Base Budget: \$55,152 Liability, \$2,977 Auto and \$91,497 Property						
Workers Comp. Insurance	1,209	963	1,212	1,151	-	1,151
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	1,833	2,570	1,899	1,903	-	1,903
FY20 Base Budget: Budget mail out printing costs						
Advertising	3,515	3,695	3,620	3,651	-	3,651
FY20 Base Budget: Required advertising expenses						
Dues and Subscriptions	16,784	3,850	3,850	4,910	-	4,910
FY19 Year-end Est.: \$175 Special District state required fee, \$75 Florida Association of City Clerks, \$600 Mail Chimp (bulk email system), and \$3,000 Florida Association of Special Districts (2nd year of introductory discounted cost)						
FY20 Base Budget: \$175 Special District state required fee, \$75 Florida Association of City Clerks, \$660 Mail Chimp (bulk email system), and \$4,000 Florida Association of Special Districts (full membership cost)						
Election Expenses	7,712	8,650	2,351	7,935	-	7,935
FY19 Year-end Est.: Federal Election Trend						
FY20 Base Budget: Non Federal Election Trend						
Sub-Total:	170,260	164,537	176,154	182,705	-	182,705

### Maintenance & Repairs

R & M Buildings	380	-	-	-	-	-
R & M Equipment	4,137	1,925	1,925	500	-	500
FY19 Year-end Est.: Replacement of equipment as needed plus \$1,200 for Management Analyst computer and miscellaneous needs						
FY20 Base Budget: Replacement of equipment as needed						
Sub-Total:	4,517	1,925	1,925	500	-	500

<b>Total Expenditures:</b>	<b>512,703</b>	<b>621,122</b>	<b>596,315</b>	<b>646,163</b>	<b>10,500</b>	<b>656,663</b>
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<b>Total Revenues over Expenditures:</b>	<b>(505,461)</b>	<b>(617,222)</b>	<b>(574,813)</b>	<b>(643,053)</b>	<b>(10,500)</b>	<b>(653,553)</b>
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## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee		3,590,100	3,710,144	3,710,144	3,709,426	153,939
FY19 Year-end Est.: 4,879 lots at \$61.50 per month						
FY20 Base Budget: 4,878 lots at \$63.37 per month						
FY20 Decision Point: \$111,218 from 3.0% (\$1.90 per month) annual increase for inflationary pressures						
FY20 Decision Point: \$42,721 from BOT requested "round up to the nearest integer" (\$0.73 per month)						
Sub-Total:		3,590,100	3,710,144	3,710,144	3,709,426	153,939
						3,863,365
Interest						
Interest Income		25,164	12,000	16,000	14,500	-
FY20 Base Budget: Interest earned from district bank accounts and past due assessments						
Sub-Total:		25,164	12,000	16,000	14,500	-
						14,500
Other Income						
NSF Fees		40	80	80	80	-
FY20 Base Budget: Non sufficient fund check fee recovery						
Sales Tax Discounts		360	360	360	360	
FY20 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections		1,205	5,010	4,020	4,620	-
FY20 Base Budget: : Charges on past due assessments, rents, and storage fees						
Lien Fee Reimbursement		1,890	1,515	1,680	1,580	-
FY20 Base Budget: Charges to accounts for filing or amending liens						
Legal Fee Recovery		10,956	2,020	2,100	1,545	-
FY20 Base Budget: Charges to accounts for legal fees incurred related to the account						
Postage Revenue		78	98	98	105	-
FY20 Base Budget: Charges for postage expenses incurred						
Proceeds Sales of Fixed Assets		12,169	5,000	8,500	6,500	-
FY19 Year-end Est.: Anticipated bump in receipts due to disposition of Old Administration Building miscellaneous assets						
FY20 Base Budget: Proceeds from the sale of vehicles, electronics, and other fixed assets						
Miscellaneous Income General		8,814	1,000	13,826	5,000	-
FY19 Year-end Est.: 100% Refund from Federal Unemployment Taxes: 2016 \$4,421.65, 2017 \$4,631.57, and 2018 \$4,772.46						
FY20 Base Budget: Based on historic trends. Receipts that are not anticipated and do not fit into other general ledger descriptions.						
Sub-Total:		35,513	15,083	30,664	19,790	-
						19,790
Total Revenues:		3,650,777	3,737,227	3,756,808	3,743,716	153,939
						3,897,655

## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Expenditures						
Administration						
Finance						
Personnel Expenses						
F/T Salaries		133,964	182,260	168,293	184,246	-
FY19 Year-end Est.: 1.0 FTE Finance Manager \$74,346; 0.5 FTE Accounting Associate III \$22,589 (employee on extended leave); and 2.0 FTE Accounting Associate II \$71,358						
FY20 Base Budget: 1.0 FTE Finance Manager \$75,067; 1.0 FTE Accounting Associate III \$37,128; and 2.0 FTE Accounting Associate II \$72,051						
P/T Wages		-	-	-	-	-
Overtime		7,037	500	4,850	-	-
FY19 Year-end Est.: Higher than normal due to unplanned vacancy during second half of year						
Special Pay		-	1,000	1,000	1,000	-
FY20 Base Budget: Acting Finance Manager pay in the absence of the Finance Manager						
Payroll Taxes		10,470	16,215	12,917	14,095	-
FY20 Base Budget: 7.65 % of payroll						
401 A Benefit		-	2,042	3,272	3,303	-
FY20 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance		14,877	10,687	21,221	24,299	-
FY19 Year-end Est.: 1 Employee Child \$9,832 (Obamacare plan) and 1 Employee Medical \$10,604 = \$ 20,435, 2 Dental \$311/person = \$622, and 4 Life \$41/person = \$164						
FY20 Base Budget: 1 Employee Child \$11,306 (Obamacare plan) and 1 Employee Medical \$12,195 (15% increase) = \$23,501, 2 Dental \$317/person (2% increase) = \$634, and 4 Life \$41/person = \$164						
Sub-Total:		166,348	212,704	211,553	226,943	-
Professional Expenses						
Payroll Fees		10,642	16,860	16,160	16,160	-
FY20 Base Budget: \$535 per payroll plus \$1,250, W2 and 1099 processing and \$1,000 maintenance						
Professional Fees		59,418	11,770	20,338	3,525	-
FY19 Year-end Est.: \$4,520 IT support \$8,568 of temp account staff \$7,250 audit support						
FY20 Base Budget: IT support (audit support moved to Accounting & Auditing Fees)						
Legal Fees		2,310	-	-	-	-
Accounting & Auditing Fees		21,000	33,000	30,000	31,163	-
FY19 Year-end Est.: \$23,000 audit fee and \$7,000 OPEB						
FY20 Base Budget: \$23,000 audit fee, \$2,000 OPEB, and \$6,163 audit support (15% reduction)						
Software Renewal/Support Fees		6,434	5,290	5,221	5,430	-
FY20 Base Budget: Accounting software and support, assumes 4% increase						
Sub-Total:		99,804	66,920	71,719	56,278	-

## FY20 Budget

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### Supplies

Operating Supplies	2,376	5,300	2,877	2,903		2,903
FY20 Base Budget: Office supplies used in daily operations						
Fuel	-	-	-	-	-	-
Sub-Total:	2,376	5,300	2,877	2,903	-	2,903

### Other Gen. & Admin. Expenses

Collection Fees	68,211	70,256	69,750	70,479	-	70,479
FY20 Base Budget: Paid to Brevard County related to collection and remittance of assessment receipts						
Collection Discounts	114,006	117,057	117,057	117,351	-	117,351
FY20 Base Budget: Property tax discount for early payment of assessments						
Property Taxes	15,636	16,105	15,772	16,246	-	16,246
FY20 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	750	1,000	1,000	1,000	-	1,000
FY20 Base Budget: Administrative expenses for BBRD 401A and 457 plans						
Employee Incentive	6,027	7,104	6,360	102,245	45,342	147,587
FY19 Year-end Est.: \$660 for flu shots, \$3,630 for Christmas gift cards, and \$2,070 for Christmas Party. Employee incentive budget allocated to departments mid-year.						
FY20 Base Budget: \$700 for flu shotss, \$3,630 for Christmas gift cards, \$2,070 for Christmas Party, and \$95,845 (5% maximum) employee incentive split between a COLA and merit increase						
FY20 Decision Point: \$45,342 (2.5%) pay plan adjustment (non-tipped employees only)						
Employee Recruitment & Testing	213	120	199	259	-	259
FY20 Base Budget: Cost of advertisements, background/drug checks and return to work physicals/lift tests						
Lien & Recording Fees	1,032	1,088	1,088	1,112	-	1,112
FY20 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	3,455	5,600	5,600	3,500	-	3,500
FY19 Year-end Est.: \$2,080 Government Accounting Boot Camp for 4, \$720 travel, lodging, and meals. \$2,800 for training on MIP for Accounting and Additional Staff (Managers, Customer Service).						
FY20 Base Budget: \$3,500 for professional training to be determined based on needs of employees						
Telephone, Internet, Cable	3,287	3,819	3,301	3,378	-	3,378
FY20 Base Budget: Telephone & Internet charges						
Postage	1,467	3,497	2,104	2,168	-	2,168
FY20 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	3,756	4,206	3,605	3,522	-	3,522
FY20 Base Budget: Anticipated saving due to New Administration Building						
Equipment Leasing	2,812	1,860	1,860	1,860	-	1,860
FY20 Base Budget: Postage Machine						
Workers Comp. Insurance	396	315	396	376	-	376
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	1,418	1,146	1,105	1,180	-	1,180
FY20 Base Budget: Checks, letterhead, and envelopes						

## FY20 Budget

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Sub-Department

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Advertising	1,065	1,451	1,089	1,145	-	1,145
FY20 Base Budget: Notice of audited statement of revenues and expenditures plus miscellaneous						
Bank Charges	22,967	30,763	27,230	28,750	-	28,750
FY20 Base Budget: Bank and credit card fees						
Bad Debt	10,743	-	-	-	-	-
Dues and Subscriptions	584	220	740	920	-	920
FY20 Base Budget: Memberships in Sam's, Amazon, PayPal, Web Hosting, state professional association						
Sub-Total:	257,824	265,607	258,256	355,491	45,342	400,833

### Maintenance & Repairs

R & M Buildings	1,812	2,287	2,307	2,346	-	2,346
FY20 Base Budget: Annual fire alarm inspection fee and a proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	212	750	1,010	650	-	650
FY20 Base Budget: Replacement of minor office equipment						
Sub-Total:	2,023	3,037	3,317	2,996	-	2,996

### Contingency

Contingency	-	20,618	-	24,390	-	24,390
FY20 Base Budget: Cost of 2 employee health insurance (approximately 1/3 of eligible employees do not elect coverage)						
Sub-Total:	-	20,618	-	24,390	-	24,390

### Miscellaneous

Cash Over/Short	(45)	-	-	-	-	-
Sub-Total:	(45)	-	-	-	-	-

### Transfers

Transfer to Debt Service Fund	-	700,000	-	-	-	-
FY19 Year-end Est.: BOT decided to stop pursuing long-term financing of projects, therefore, the 2018 Bond Projects Fund was cancelled, and this transfer became moot						
Sub-Total:	-	700,000	-	-	-	-

**Total Expenditures: 528,330 1,274,186 547,722 669,001 45,342 714,343**

**Total Revenues over Expenditures: 3,122,448 2,463,041 3,209,086 3,074,715 108,597 3,183,312**

## FY20 Budget

Dept.						
Sub-Department						
Category						
Description	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	60,812	62,300	63,250	62,005	-	62,005
Building Rental	4,374	4,500	2,000	4,500	-	4,500
DOR Enforcement Fees	22,628	13,000	19,000	18,500	-	18,500
Sub-Total:	87,814	79,800	84,250	85,005	-	85,005
Other Income						
Miscellaneous Income General	4,046	4,215	4,785	4,500	-	4,500
Sub-Total:	4,046	4,215	4,785	4,500	-	4,500
<b>Total Revenues:</b>	<b>91,860</b>	<b>84,015</b>	<b>89,035</b>	<b>89,505</b>	<b>-</b>	<b>89,505</b>
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	169,582	163,427	152,666	155,707	29,827	185,534
P/T Wages	99,959	131,709	129,817	141,039	(14,913)	126,126
Overtime	324	350	98	365	-	365
Special Pay	950	-	1,200	1,200	-	1,200
Payroll Taxes	21,038	25,356	21,729	22,995	1,141	24,136
401 A Benefit	2,373	4,753	913	958	894	1,852
Medical/Dental/Life Insurance	18,084	22,094	33,252	38,016	12,553	50,569
Sub-Total:	312,310	347,689	339,675	360,280	29,502	389,782
Professional Expenses						
Professional Fees	17,889	36,000	29,655	36,250	-	36,250
Legal Fees	22,675	19,050	21,910	19,585	-	19,585
HR Consulting Fees	1,841	-	-	-	-	-
Software Renewal/Support Fees	10,940	11,150	11,234	11,356	-	11,356
Sub-Total:	53,344	66,200	62,799	67,191	-	67,191
Supplies						
Operating Supplies	8,358	8,260	6,751	6,729	-	6,729
Fuel	7,418	8,450	7,543	7,639	-	7,639
Sub-Total:	15,777	16,710	14,294	14,368	-	14,368
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	657	775	871	892	-	892
Travel and Training	3,383	4,880	4,627	5,441	-	5,441
Telephone, Internet, Cable	3,061	3,702	3,867	3,947	-	3,947

## FY20 Budget

Dept.

Sub-Department

Category

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Postage	5,410	4,388	3,640	3,661	-	3,661
Utilities/Electricity	1,297	1,359	1,344	1,220	-	1,220
Utilities/Water	621	750	586	615	-	615
Equipment Leasing	4,242	5,302	4,965	5,025	-	5,025
Workers Comp. Insurance	753	599	804	763	173	936
Printing	613	945	697	710	-	710
Employee Clothing Allowance	293	295	583	608	-	608
DOR Enforcement Expenses	2,790	1,300	4,480	4,199	-	4,199
Dues and Subscriptions	8,310	140	8,984	9,105	-	9,105
Sub-Total:	31,431	24,435	35,448	36,186	173	36,359

Maint. & Repairs

R & M Buildings	1,036	1,075	911	905	-	905
R & M Equipment	3,218	2,200	2,250	2,247	-	2,247
Vehicle Maintenance	-	822	822	884	-	884
Sub-Total:	4,254	4,097	3,983	4,036	-	4,036

Miscellaneous

Miscellaneous Expenditures	-	670	650	650	-	650
Cash Over/Short	(35)	-	(7)	-	-	-
Sub-Total:	(35)	670	643	650	-	650

**Total Expenditures: 417,080 459,801 456,842 482,711 29,675 512,386**

**Total Revenues over Expenditures: (325,220) (375,786) (367,807) (393,206) (29,675) (422,881)**

## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	60,812	62,300	63,250	62,005	-	62,005
FY20 Base Budget: FY20 is projected to be the peak in receipts						
Building Rental	4,374	4,500	2,000	4,500	-	4,500
FY19 Year-end Est.: Decreased receipts due to planned closure of Building A for renovations						
FY20 Base Budget: No significant anticipated changes in receipts						
Sub-Total:	65,186	66,800	65,250	66,505	-	66,505
Other Income						
Miscellaneous Income General	4,046	4,215	4,785	4,500	-	4,500
FY20 Base Budget: Replacement keys and badges						
Sub-Total:	4,046	4,215	4,785	4,500	-	4,500
<b>Total Revenues:</b>	<b>69,232</b>	<b>71,015</b>	<b>70,035</b>	<b>71,005</b>	<b>-</b>	<b>71,005</b>
Expenditures						
Resident Relations						
Customer Service						
Personnel Expenses						
F/T Salaries	74,869	68,793	66,594	68,802	-	68,802
FY19 Year-end Est.: 0.6 FTE Resident Relations Manager/HR Coordinator \$37,141 and 1.0 FTE Calendar/RV Coordinator \$29,453						
FY20 Base Budget: 0.6 FTE Resident Relations Manager/HR Coordinator \$38,351 and 1.0 FTE Calendar/RV/Coordinator \$30,451						
P/T Wages	35,886	47,374	48,880	65,854	-	65,854
FY19 Year-end Est.: 0.25 FTE Administrative Assistant \$7,030 and 1.8 FTE Customer Service Clerk \$41,850 (0.55 FTE transferred from District Clerk via a mid-year budget amendment)						
FY20 Base Budget: 0.63 FTE Administrative Assistant \$18,268 (0.378 FTE Administrative Assistant \$10,416 previously was budgeted in DOR) and 1.8 FTE Customer Service Clerk \$47,586						
Overtime	42	150	-	150	-	150
Special Pay	250	-	1,000	1,000	-	1,000
FY20 Base Budget: Acting department manager pay during his absences						
Payroll Taxes	8,518	9,709	8,930	10,601	-	10,601
FY20 Base Budget: 7.65% payroll taxes (higher in FY20 due to transfer of part-time hours from the DOR sub-department)						
401 A Benefit	2,144	1,998	913	958	-	958
FY20 Base Budget: One employee contribution						



## FY20 Budget

Dept.

Sub-Department

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Budget

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Decision  
Points

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Budget

Medical/Dental/Life Insurance	7,213	10,899	11,168	12,768	-	12,768
FY19 Year-end Est.: 1 medical \$10,604, 1.6 dental \$311/person=\$498, and 1.6 life \$41/person=\$66						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1.6 dental \$317/person (2% increase) = \$507, and 1.6 life insurance \$41/person = \$66						
Sub-Total:	128,923	138,923	137,485	160,133	-	160,133

### Professional Expenses

Legal Fees	5,355	3,000	950	1,105	-	1,105
FY20 Base Budget: Human Resources related legal fees						
HR Consulting Fees	1,841	-	-	-	-	-
Software Renewal/Support Fees	140	350	350	355	-	355
FY20 Base Budget: Badge updating software						
Sub-Total:	7,336	3,350	1,300	1,460	-	1,460

### Supplies

Operating Supplies	4,288	3,600	3,865	3,813	-	3,813
FY20 Base Budget: Certified mail, paper, office supplies, and miscellaneous						
Sub-Total:	4,288	3,600	3,865	3,813	-	3,813

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	101	375	375	380	-	380
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	1,325	2,715	2,633	3,210	-	3,210
FY20 Base Budget: H.R. conference \$1,100, Lodging \$700, Travel \$310. One day Human Resources seminars \$400. One day seminars for Administrative Assistant \$300. Continuing Education for Customer Service Clerks \$450.						
Telephone, Internet, Cable	1,420	1,486	1,291	1,315	-	1,315
FY20 Base Budget: Land lines and cell phone expenses						
Postage	500	-	505	505	-	505
FY20 Base Budget: Expense for correspondences						
Utilities/Electricity	649	679	675	605	-	605
FY20 Base Budget: Proration of New Administration Building expense						
Utilities/Water	311	375	321	330	-	330
FY20 Base Budget: Proration of New Administration Building expense						
Equipment Leasing	2,021	2,387	1,988	2,033	-	2,033
FY20 Base Budget: 60% of copier lease (smaller unit as compared to previous years)						
Workers Comp. Insurance	214	170	214	203	-	203
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Printing	318	450	399	409	-	409
FY20 Base Budget: Brochures ,badges, envelopes, etc.						

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

Dues and Subscriptions	7,895	-	8,564	8,670	-	8,670
FY20 Base Budget: Human Resources modular						
Sub-Total:	14,753	8,637	16,965	17,660	-	17,660

Maint. & Repairs

R & M Buildings	556	550	540	540	-	540
FY20 Base Budget: Proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	2,243	1,550	1,875	400	-	400
FY19 Year-end Est.: Replaced 3 computers per computer replacement plan						
FY20 Base Budget: Replacement of desk top printer and minor items as needed						
Sub-Total:	2,798	2,100	2,415	940	-	940

Miscellaneous

Miscellaneous Expenditures	-	670	650	650	-	650
FY20 Base Budget: Keys for beach and pier						
Cash Over/Short	(35)	-	(7)	-	-	-
Sub-Total:	(35)	670	643	650	-	650

<b>Total Expenditures:</b>	<b>158,062</b>	<b>157,280</b>	<b>162,673</b>	<b>184,656</b>	<b>-</b>	<b>184,656</b>
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<b>Total Revenues over Expenditures:</b>	<b>(88,831)</b>	<b>(86,265)</b>	<b>(92,638)</b>	<b>(113,651)</b>	<b>-</b>	<b>(113,651)</b>
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## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees		22,628	13,000	19,000	18,500	-
						18,500
FY20 Base Budget: Based on trend analysis and decreasing involuntary compliance						
Sub-Total:		22,628	13,000	19,000	18,500	-
						18,500
Total Revenues:		22,628	13,000	19,000	18,500	-
						18,500
Expenditures						
Resident Relations						
DOR Enforcement						
Personnel Expenses						
F/T Salaries		94,712	94,634	86,072	86,905	29,827
						116,732
FY19 Year-end Est.: 0.4 FTE Resident Relations Manager/HR Coordinator \$25,322, 1.0 FTE DOR/ARCC Administrative Assistant \$29,994, and 1.0 FTE DOR/ARCC Inspector \$30,756						
FY20 Base Budget: 0.4 FTE Resident Relations Manager HR/Coordinator \$25,705, 1.0 FTE Administrative Assistant \$30,299, and 1.0 FTE DOR/ARCC Inspector \$30,901						
FY20 Decision Point: 1.00 FTE Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
P/T Wages		34,476	47,351	45,636	37,501	(14,913)
						22,588
FY19 Year-end Est.: 1.15 FTE DOR/ARCC Inspector \$35,716 and 0.38 FTE Administrative Assistant \$9,920						
FY20 Base Budget: 1.15 FTE DOR/ARCC Inspector \$37,501 (Administrative Assistant moved into Customer Service)						
FY20 Decision Point: -0.50 FTE Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
Overtime		228	200	98	140	-
						140
Special Pay		700	-	200	200	-
						200
FY20 Base Budget: Acting Department Manager pay during his absence						
Payroll Taxes		9,913	12,417	10,098	9,543	1,141
						10,684
FY20 Base Budget: 7.65% of payroll						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
401 A Benefit		229	2,755	-	-	894
						894
FY19 Year-end Est.: Employee budgeted for contribution separated prior to FY19 beginning						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
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Medical/Dental/Life Insurance	10,872	11,195	22,084	25,248	12,553	37,801
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FY19 Year-end Est.: 2 medical \$10,604/person = \$21,208, 2.4 dental \$311/person = \$746, and 2.4 life insurance \$41/person = \$98

FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2.4 dental \$317/person (2% increase) = \$760, and 2.4 life insurance \$41/person = \$98

FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop) 1 medical = \$12,195, 1 Dental = \$317, and 1 Life Insurance = \$41

Sub-Total:	151,129	168,552	164,188	159,537	29,502	189,039
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### Professional Expenses

Professional Fees	259	-	205	250	-	250
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FY20 Base Budget: IT support

Legal Fees	17,320	16,050	20,960	18,480	-	18,480
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FY20 Base Budget: Legal expense for involuntary enforcement since special districts are prohibited by state law from imposing monetary fines for non-compliance to DOR

Software Renewal/Support Fees	10,800	10,800	10,884	11,001	-	11,001
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FY20 Base Budget: Citizen Serve (DOR enforcement web-based system) fees for three DOR/ARCC inspectors, Resident relations Manager/HR Coordinator, Administrative Assistant, and DOR/ARCC Administrative Assistant

Sub-Total:	28,379	26,850	32,049	29,731	-	29,731
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### Supplies

Operating Supplies	3,897	3,910	2,687	2,713	-	2,713
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FY20 Base Budget: Certified mail, paper, office supplies, and miscellaneous

Fuel	2,801	5,450	2,844	2,903	-	2,903
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FY20 Base Budget: Fuel for DOR truck

Sub-Total:	6,698	9,360	5,531	5,616	-	5,616
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### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	325	250	357	362	-	362
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FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests

Travel and Training	2,058	2,165	1,994	2,231	-	2,231
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FY19 Year-end Est.: Florida Association of Code Enforcement training (\$750), Travel and Lodging (\$922), Continuing Education (\$322)

FY20 Base Budget: Florida Association of Code Enforcement training for one Inspector (\$750) Travel and lodging (\$998), Continuing Ed for Inspectors (\$483)

Telephone, Internet, Cable	1,640	1,821	2,185	2,235	-	2,235
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FY20 Base Budget: Telephone, cable data access for DOR/ARCC inspector tablets

Postage	4,910	4,388	3,135	3,156	-	3,156
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FY20 Base Budget: Cost of mailing DOR violation letters

Utilities/Electricity	649	680	669	615	-	615
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FY20 Base Budget: Proration of New Administration Building expense

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

Utilities/Water	311	375	265	285	-	285
FY20 Base Budget: Proration of New Administration Building expense						
Equipment Leasing	2,222	2,915	2,977	2,992	-	2,992
FY20 Base Budget: 40% copier lease and 100% postage meter lease						
Workers Comp. Insurance	392	312	396	376	173	549
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
FY20 Decision Point: Conversion of DOR/ARCC Inspector position from part-time to full-time (added by the BOT during the 1st Budget Workshop)						
Printing	296	495	298	301	-	301
FY20 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	2,790	1,300	4,480	4,199	-	4,199
FY19 Year-end Est.: Increase in involuntary power wash abatement						
FY20 Base Budget: Violation Abatement costs (power wash, etc.)						
Employee Clothing Allowance	207	200	398	403	-	403
FY20 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	415	140	420	435	-	435
FY20 Base Budget: Florida Association of Code Enforcement membership annual renewal						
Sub-Total:	16,214	15,041	17,574	17,590	173	17,763

Maint. & Repairs

R & M Buildings	480	525	371	365	-	365
FY20 Base Budget: Proration of New Administration Building pest control and security monitoring expense						
R & M Equipment	975	650	375	1,847	-	1,847
FY20 Base Budget: Replacement of minor equipment as needed and two tablets per the computer replacement plan						
Vehicle Maintenance	-	822	822	884	-	884
FY20 Base Budget: Expenses incurred for departmental golf cart and mid-size truck						
Sub-Total:	1,455	1,997	1,568	3,096	-	3,096

<b>Total Expenditures:</b>	<b>203,874</b>	<b>221,800</b>	<b>220,910</b>	<b>215,570</b>	<b>29,675</b>	<b>245,245</b>
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<b>Total Revenues over Expenditures:</b>	<b>(181,246)</b>	<b>(208,800)</b>	<b>(201,910)</b>	<b>(197,070)</b>	<b>(29,675)</b>	<b>(226,745)</b>
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## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

### Expenditures

Resident Relations

Community Watch

Personnel Expenses

P/T Wages	29,596	36,984	35,301	37,684	-	37,684
FY19 Year-end Est.: 1.4 FTE Community Watch Officers						
FY20 Base Budget: 1.4 FTE Community Watch Officers						
Overtime	54	-	-	75	-	75
Payroll Taxes	2,607	3,230	2,701	2,851	-	2,851
FY20 Base Budget: 7.65% of payroll						
Sub-Total:	32,258	40,214	38,002	40,610	-	40,610

Professional Expenses

Professional Fees	17,630	36,000	29,450	36,000	-	36,000
FY20 Base Budget: Off-duty Brevard County Sheriff patrol program						
Sub-Total:	17,630	36,000	29,450	36,000	-	36,000

Supplies

Operating Supplies	174	750	199	203	-	203
FY20 Base Budget: Batteries, paper, printed violation stickers, etc.						
Fuel	4,617	3,000	4,699	4,736	-	4,736
FY20 Base Budget: Fuel for mid-size truck patrols						
Sub-Total:	4,791	3,750	4,898	4,939	-	4,939

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	232	150	139	150	-	150
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Telephone, Internet, Cable	-	395	391	397	-	397
FY20 Base Budget: Community Watch Officers' shared cell phone						
Workers Comp. Insurance	147	117	194	184	-	184
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Employee Clothing Allowance	86	95	185	205	-	205
FY20 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	465	757	909	936	-	936

<b>Total Expenditures:</b>	<b>55,143</b>	<b>80,721</b>	<b>73,259</b>	<b>82,485</b>	<b>-</b>	<b>82,485</b>
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<b>Total Revenues over Expenditures:</b>	<b>(55,143)</b>	<b>(80,721)</b>	<b>(73,259)</b>	<b>(82,485)</b>	<b>-</b>	<b>(82,485)</b>
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## FY20 Budget

Dept.						
Sub-Department						
Category						
Description	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	759,168	766,450	815,862	844,823	-	844,823
Food Sales	363,844	352,513	373,040	388,306	-	388,306
Sub-Total:	1,123,012	1,118,963	1,188,902	1,233,129	-	1,233,129
Other Income						
Vending Machine Income	840	1,310	1,625	1,655	-	1,655
Miscellaneous Income General	1,640	5,944	18,645	24,997	-	24,997
Sub-Total:	2,480	7,254	20,270	26,652	-	26,652
<b>Total Revenues:</b>	<b>1,125,492</b>	<b>1,126,217</b>	<b>1,209,172</b>	<b>1,259,781</b>	<b>-</b>	<b>1,259,781</b>
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	155,437	185,055	185,127	187,112	-	187,112
P/T Wages	261,028	212,473	211,749	214,452	-	214,452
Overtime	9,798	2,590	4,568	5,043	-	5,043
Payroll Taxes	37,375	33,712	27,843	28,115	-	28,115
401 A Benefit	1,847	2,552	1,867	1,885	-	1,885
Medical/Dental/Life Insurance	31,679	53,725	55,765	75,318	-	75,318
Sub-Total:	497,163	490,107	486,919	511,925	-	511,925
Professional Expenses						
Professional Fees	4,645	1,375	2,053	2,707	-	2,707
Sub-Total:	4,645	1,375	2,053	2,707	-	2,707
Supplies						
Operating Supplies	12,774	10,858	17,379	17,443	-	17,443
Cleaning Supplies	4,595	5,682	6,013	6,074	-	6,074
Beverage Supplies	9,197	7,973	8,824	9,017	-	9,017
Paper Supplies	15,614	14,184	15,955	16,145	-	16,145
Fuel	51	195	65	69	-	69
Sub-Total:	42,231	38,892	48,236	48,748	-	48,748

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

### Other General & Administrative Expenses

Employee Recruitment & Testing	4,015	2,155	1,992	1,649	-	1,649
Travel & Training	4,659	4,384	4,848	5,004	-	5,004
Telephone, Internet, Cable	14,877	16,424	14,948	15,054	-	15,054
Utilities/Electricity	3,571	4,186	3,849	3,978	-	3,978
Utilities/Propane	8,649	7,342	8,816	9,100	-	9,100
Utilities/Water	2,119	2,427	2,304	2,382	-	2,382
Utilities/Solid Waste-Gar/Rec	3,653	3,622	3,883	3,916	-	3,916
Equipment Leasing	8,848	7,881	14,467	14,326	-	14,326
Uniform Leasing	5,221	5,997	5,335	5,430	-	5,430
Workers Comp. Insurance	8,374	7,036	9,735	9,250	-	9,250
Advertising	1,298	2,175	5,040	5,177	-	5,177
Licenses, permits, lien fees	225	-	1,054	1,195	-	1,195
Dues & Subscriptions	6,641	8,152	6,872	7,255	-	7,255
Sub-Total:	72,151	71,781	83,143	83,716	-	83,716

### Maintenance & Repairs

R & M - Misc.	-	445	212	369	-	369
R & M Buildings	5,986	5,175	5,151	5,448	-	5,448
R & M Equipment	11,592	16,507	15,908	18,544	-	18,544
Sub-Total:	17,578	22,127	21,271	24,361	-	24,361

### Operations

Music & Entertainment	98,990	99,920	106,875	109,472	-	109,472
Food Cost of Sales	188,810	183,911	195,786	199,242	-	199,242
Beverage Cost of Sales	262,174	248,483	272,094	280,757	-	280,757
Soft Drink & CO2	32,776	37,479	41,940	43,792	-	43,792
Sub-Total:	582,749	569,793	616,695	633,263	-	633,263

### Miscellaneous

Cash Over/Short	(39)	-	-	-	-	-
Sub-Total:	(39)	-	-	-	-	-

<b>Total Expenditures:</b>	<b>1,216,478</b>	<b>1,194,075</b>	<b>1,258,317</b>	<b>1,304,720</b>	<b>-</b>	<b>1,304,720</b>
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<b>Total Revenues over Expenditures:</b>	<b>(90,986)</b>	<b>(67,858)</b>	<b>(49,145)</b>	<b>(44,940)</b>	<b>-</b>	<b>(44,940)</b>
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## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries		63,871	62,448	62,253	62,857	-
FY19 Year-end Est.: 1.0 FTE Food & Beverage Manager			\$62,253			
FY20 Base Budget: 1.0 FTE Food & Beverage Manager			\$62,858			
P/T Wages		14,008	18,696	17,613	17,784	-
FY19 Year-end Est.: 0.15 FTE Administrative Clerk \$3,147, 0.50 FTE Administrative Assistant			\$14,466			
FY20 Base Budget: 0.15 FTE Administrative Clerk \$3,166, 0.50 FTE Administrative Assistant			\$14,618			
Overtime		2,262	-	-	-	-
Payroll Taxes		6,138	7,072	6,109	6,169	-
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit		1,794	1,897	1,867	1,885	-
FY20 Base Budget: One employee contribution						
Medical/Dental/Life Insurance		(108)	45	1,860	12,553	-
FY19 Year-end Est.: 2 months of 1 Medical \$10,604 = \$1,767, 2 months of 1 Dental \$311 = \$52, and 1 Life \$41						
FY20 Base Budget: 1 Medical \$12,195 (15% increase), 1 Dental \$317 (2% increase), and 1 Life \$41						
Sub-Total:		87,967	90,158	89,702	101,248	-
Professional Expenses						
Professional Fees		1,541	-	482	482	-
FY20 Base Budget: IT support						
Sub-Total:		1,541	-	482	482	-
Supplies						
Operating Supplies		682	609	653	668	-
FY20 Base Budget: Office operating supplies-printer toner, batteries, etc.						
Paper Supplies		-	169	111	125	-
FY20 Base Budget: Office card stock, file folders, pens, note books, etc.						
Sub-Total:		682	778	764	793	-
Other General & Administrative Expenses						
Employee Recruitment & Testing		-	50	65	-	-
Travel & Training		-	225	213	235	-
FY20 Base Budget: Continuing education for Food & Beverage Manager and/or Administrative Assistant						
Telephone, Internet, Cable		1,580	1,639	1,646	1,694	-
FY20 Base Budget: Food & Beverage Manager's office phone, Food & Beverage Manager and Administrative Assistant cell phones						

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

Workers Comp. Insurance

1,908

1,520

1,908

1,813

-

1,813

FY20 Base Budget: Rate anticipated to decline 5% due to experience

Dues & Subscriptions

81

-

-

-

-

-

Sub-Total:

3,569

3,434

3,832

3,742

-

3,742

Maintenance & Repairs

R & M Equipment

-

325

195

275

-

275

FY20 Base Budget: Replacement/repair of office equipment as needed

Sub-Total:

-

325

195

275

-

275

**Total Expenditures:**

**93,759**

**94,695**

**94,975**

**106,540**

**-**

**106,540**

**Total Revenues over Expenditures:**

**(93,759)**

**(94,695)**

**(94,975)**

**(106,540)**

**-**

**(106,540)**

## FY20 Budget

Dept.	Sub-Department	FY18	FY19	FY19	FY20	FY20	FY20
	Category		Revised	Est.	Base	Decision	Approved
	Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
Food & Beverage							
Lounge							
Charges for Services							
	Beverage Sales	355,703	358,979	359,588	371,609	-	371,609
FY19 Year-end Est.: Projections based on FYTD and trend analysis							
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales							
	Food Sales	58,661	72,166	60,258	62,559	-	62,559
FY19 Year-end Est.: Projections based on FYTD and trend analysis							
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales							
	Sub-Total:	414,364	431,145	419,846	434,168	-	434,168
Other Income							
	Vending Machine Income	840	1,310	1,625	1,655	-	1,655
FY20 Base Budget: Based on trend analysis and assumption of status quo of dart machine receipts (leased machines with a 50/50 split in revenue between the vendor and BBRD).							
	Miscellaneous Income General	-	1,995	1,915	2,200	-	2,200
FY20 Base Budget: New Year's Eve tickets (assumes modest increase in FY20) and New Year's Eve Pool 1 entrance fee							
	Sub-Total:	840	3,305	3,540	3,855	-	3,855
	<b>Total Revenues:</b>	<b>415,204</b>	<b>434,450</b>	<b>423,386</b>	<b>438,023</b>	<b>-</b>	<b>438,023</b>

Expenditures						
Food & Beverage						
Lounge						
Personnel						
F/T Salaries	21,448	23,425	22,589	22,419	-	22,419
FY19 Year-end Est.: 0.30 FTE Kitchen Supervisor \$9,641, 0.37 FTE Bar Supervisor \$7,464, and 0.37 FTE Bartender \$5,484						
FY20 Base Budget: 0.30 FTE Kitchen Supervisor \$10,383, 0.37 FTE Bar Supervisor \$5,895, and 0.37 FTE Bartender \$6,164						
P/T Wages	73,325	65,362	63,267	64,483	-	64,483
FY19 Year-end Est.: 1 FTE Cook \$23,561, 1.85 FTE Bartender \$26,936, 0.57 Server \$7,114, 0.19 FTE Crowd Monitor/Bar Back \$3,971, and 0.09 FTE Dishwasher \$1,685						
FY20 Base Budget: 1 FTE Cook \$23,420, 1.85 FTE Bartender \$28,860, 0.57 Server \$6,864, 0.19 FTE Crowd Monitor/Bar Back \$3,655, and 0.09 FTE Dishwasher \$1,684						
Overtime	353	155	219	227	-	227
Payroll Taxes	9,015	7,112	4,338	4,380	-	4,380
FY20 Base Budget: 7.65% payroll tax						

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
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Medical/Dental/Life Insurance	21,126	21,521	21,348	25,106	-	25,106
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FY19 Year-end Est.: 2 medical \$10,309/person = \$20,618, 2 dental \$311/person = \$648, and 2 life \$41/person = \$82

FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2 dental/person \$317 (2% increase) = \$634, and 2 life \$41/person = \$82

Sub-Total:	125,265	117,575	111,761	116,615	-	116,615
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Professional Expenses

Professional Fees	1,446	925	574	633	-	633
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FY20 Base Budget: IT support

Sub-Total:	1,446	925	574	633	-	633
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Supplies

Operating Supplies	2,799	3,689	3,996	3,752	-	3,752
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FY20 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape

Cleaning Supplies	1,382	1,658	1,654	1,667	-	1,667
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FY20 Base Budget: Supplies to clean floors, dishes, counter tops

Beverage Supplies	5,181	5,000	4,984	5,041	-	5,041
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FY20 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps

Paper Supplies	7,223	6,784	7,346	7,422	-	7,422
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FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins

Sub-Total:	16,586	17,131	17,980	17,882	-	17,882
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Other General & Administrative Expenses

Employee Recruitment & Testing	1,621	795	924	755	-	755
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FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical

Travel & Training	2,166	2,225	2,196	2,223	-	2,223
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FY20 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry-specific service training for staff

Telephone, Internet, Cable	802	601	724	736	-	736
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FY20 Base Budget: Landline in Lounge, internet fees for POS service, and payroll

Utilities/Electricity	1,553	1,854	1,633	1,695	-	1,695
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FY20 Base Budget: Lounge expense

Utilities/Propane	2,921	1,365	2,927	2,934	-	2,934
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FY20 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events)

Utilities/Water	811	901	928	956	-	956
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FY20 Base Budget: Lounge expense

Utilities/Solid Waste-Gar/Rec	1,461	1,632	1,688	1,694	-	1,694
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FY20 Base Budget: Lounge expense

Equipment Leasing	2,051	1,891	2,034	2,056	-	2,056
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FY20 Base Budget: Sirius radio, dishwasher

## FY20 Budget

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Uniform Leasing	2,639	2,984	2,658	2,732	-	2,732
FY20 Base Budget: Ongoing uniform leasing program: towels and kitchen staff aprons						
Workers Comp. Insurance	1,822	1,451	1,824	1,733	-	1,733
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	458	-	188	275	-	275
FY20 Base Budget: Pro-rated cost of Tattler advertisements with the 19th Hole and Special Events						
Dues & Subscriptions	3,890	4,570	3,991	4,263	-	4,263
FY20 Base Budget: Pro-rated royalty fees, food & liquor license fees						
Sub-Total:	22,195	20,269	21,715	22,052	-	22,052

### Maintenance & Repairs

R & M - Misc.	-	125	114	115	-	115
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R & M Buildings	3,394	2,850	2,994	3,078	-	3,078
FY20 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to Food & Beverage operations						
R & M Equipment	5,408	7,360	6,232	7,567	-	7,567
FY19 Year-end Est.: New thermostat for walk-in, ice machine moved to improve performance						
FY20 Base Budget: Share expense of outdoor bar & kegerator with Special Event sub department. Needed for Saturday night music and larger Lounge music events.						
Sub-Total:	8,803	10,335	9,340	10,760	-	10,760

### Operations

Music & Entertainment	56,138	54,590	56,226	56,994	-	56,994
FY20 Base Budget: Entertainment on Friday and Saturday nights, karaoke, and trivia night						
Food Cost of Sales	30,441	36,990	33,141	32,530	-	32,530
FY20 Base Budget: Purchase of food for lunch menu items, tacos, pizzas, and sliders						
Beverage Cost of Sales	122,840	116,455	126,890	130,063	-	130,063
FY20 Base Budget: Purchase of alcoholic beverages, beer, and wine to prepare and serve drinks						
Soft Drink & CO2	16,014	21,598	19,825	21,296	-	21,296
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	225,432	229,633	236,082	240,883	-	240,883

### Miscellaneous

Cash Over/Short	(22)	-	-	-	-	-
Sub-Total:	(22)	-	-	-	-	-

<b>Total Expenditures:</b>	<b>399,705</b>	<b>395,868</b>	<b>397,452</b>	<b>408,825</b>	<b>-</b>	<b>408,825</b>
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<b>Total Revenues over Expenditures:</b>	<b>15,499</b>	<b>38,582</b>	<b>25,934</b>	<b>29,197</b>	<b>-</b>	<b>29,197</b>
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## FY20 Budget

Dept.	Sub-Department	FY19	FY19	FY20	FY20	FY20
Category		Revised	Est.	Base	Decision	Approved
Description	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales	261,220	241,540	281,451	288,487	-	288,487
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	169,123	144,178	164,363	168,472	-	168,472
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	430,344	385,718	445,814	456,959	-	456,959
Other Income						
Miscellaneous Income General	-	995	975	1,125	-	1,125
FY20 Base Budget: Football championship game reserved seating ticket sales with price increase						
Sub-Total:	-	995	975	1,125	-	1,125
<b>Total Revenues:</b>	<b>430,344</b>	<b>386,713</b>	<b>446,789</b>	<b>458,084</b>	<b>-</b>	<b>458,084</b>

## Expenditures

Food & Beverage						
19th Hole						
Personnel						
F/T Salaries	60,525	71,643	71,542	72,815	-	72,815
FY19 Year-end Est.: 0.40 FTE Kitchen Supervisor \$12,854, 0.92 FTE Lead Cook \$25,812, 0.70 FTE Cook \$19,828, 0.37 FTE Bar Supervisor \$7,464, and 0.37 FTE Bartender \$5,584						
FY20 Base Budget: 0.40 FTE Kitchen Supervisor \$13,844, 0.92 FTE Lead Cook \$27,862, 0.70 FTE Cook \$20,020, 0.37 FTE Bar Supervisor \$5,387, and 0.37 FTE Bartender \$5,702						
P/T Wages	113,738	72,340	81,862	82,702	-	82,702
FY19 Year-end Est.: 1.90 FTE Cook \$46,968, 1.35 FTE Bartender \$16,020, 1.50 FTE Server \$17,180, 0.01 FTE Crowd Monitor/Bar Back \$188, and 0.08 FTE Dishwasher \$1,506						
FY20 Base Budget: 1.90 FTE Cook \$47,424, 1.35 FTE Bartender \$16,388, 1.50 FTE Server \$17,180, 0.01 FTE Crowd Monitor/Bar Back \$190, and 0.08 FTE Dishwasher \$1,520						
Overtime	4,218	2,235	1,995	2,138	-	2,138
FY20 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Payroll Taxes	16,368	12,733	11,414	11,525	-	11,525
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit	52	459	-	-	-	-
FY19 Year-end Est.: Employee who participated separated prior to start of FY19						

## FY20 Budget

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Sub-Department

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Medical/Dental/Life Insurance	10,662	28,953	32,557	37,659	-	37,659
FY19 Year-end Est.: 3 medical \$10,604/person = \$31,812, 2 dental \$311/person = \$622, and 3 life \$41/person = \$123						
FY20 Base Budget: 3 medical \$12,195/person (15% increase) = \$36,585, 3 dental/person \$317 (2% increase) = \$951, and 3 life \$41/person = \$123						
Sub-Total:	205,562	188,363	199,370	206,839	-	206,839

### Professional Expenses

Professional Fees	1,658	450	997	1,592	-	1,592
FY20 Base Budget: IT support						
Sub-Total:	1,658	450	997	1,592	-	1,592

### Supplies

Operating Supplies	4,004	4,575	4,892	4,933	-	4,933
FY20 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	3,213	4,024	4,359	4,407	-	4,407
FY20 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	2,692	2,285	2,451	2,549	-	2,549
FY20 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	7,729	6,551	7,821	7,874	-	7,874
FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	51	195	65	69	-	69
FY20 Base Budget: Van expense						
Sub-Total:	17,689	17,630	19,588	19,832	-	19,832

### Other General & Administrative Expenses

Employee Recruitment & Testing	2,359	1,195	981	862	-	862
FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical						
Travel & Training	2,494	1,934	2,439	2,546	-	2,546
FY20 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry-specific service training for staff						
Telephone, Internet, Cable	12,383	14,184	12,578	12,624	-	12,624
FY20 Base Budget: 19th Hole land line, Internet, Direct TV & NFL ticket						
Utilities/Electricity	2,018	2,332	2,216	2,283	-	2,283
FY20 Base Budget: 19th Hole expense						
Utilities/Propane	4,009	3,680	4,156	4,267	-	4,267
FY20 Base Budget: 19th Hole expense						
Utilities/Water	1,308	1,526	1,376	1,426	-	1,426
FY20 Base Budget: 19th Hole expense						
Utilities/Solid Waste-Gar/Rec	973	1,159	1,089	1,097	-	1,097
FY20 Base Budget: 19th Hole expense						

## FY20 Budget

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Equipment Leasing	2,845	3,315	3,468	3,271	-	3,271
FY20 Base Budget: Sirius radio and 2 dishwashers						
Uniform Leasing	2,581	3,013	2,677	2,698	-	2,698
FY20 Base Budget: Ongoing uniform leasing program: chef's uniforms, front of the house polos, towels, and aprons						
Workers Comp. Insurance	3,175	2,785	3,492	3,317	-	3,317
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	720	-	1,200	1,225	-	1,225
FY20 Base Budget: Pro-rated advertising fees in the Tattler with the Lounge and Special Events						
Dues & Subscriptions	1,345	2,008	1,555	1,605	-	1,605
FY20 Base Budget: Prorated royalty fees, food, and liquor license						
Sub-Total:	36,210	37,131	37,227	37,221	-	37,221

### Maintenance & Repairs

R & M - Misc	-	320	98	254	-	254
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R & M Buildings	1,749	1,950	1,738	1,899	-	1,899
FY20 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to the Food & Beverage operations.						
R & M Equipment	4,555	7,822	8,254	8,156	-	8,156
FY20 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	6,304	10,092	10,090	10,309	-	10,309

### Operations

Music & Entertainment	15,538	11,295	15,455	15,655	-	15,655
FY20 Base Budget: Music on Thursdays and Karaoke on Saturdays						
Food Cost of Sales	87,763	78,005	85,468	87,605	-	87,605
FY20 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	90,211	80,005	88,304	89,430	-	89,430
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	13,408	14,691	14,786	14,982	-	14,982
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	206,920	183,996	204,013	207,672	-	207,672

### Miscellaneous

Cash Over/Short	(7)	-	-	-	-	-
Sub-Total:	(7)	-	-	-	-	-

<b>Total Expenditures:</b>	<b>474,336</b>	<b>437,662</b>	<b>471,285</b>	<b>483,465</b>	<b>-</b>	<b>483,465</b>
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<b>Total Revenues over Expenditures:</b>	<b>(43,993)</b>	<b>(50,949)</b>	<b>(24,496)</b>	<b>(25,381)</b>	<b>-</b>	<b>(25,381)</b>
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## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category			Revised	Est.	Base	Decision
Description	FY18		Budget	Year-end	Budget	Points
	Actual					FY20
						Approved
						Budget
Revenues						
Food & Beverage						
Pasta Night						
Charges for Services						
Beverage Sales	31,066	29,267	31,376	32,160	-	32,160
FY19 Year-end Est: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	37,728	32,545	39,614	40,604	-	40,604
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	68,794	61,812	70,990	72,764	-	72,764
<b>Total Revenues:</b>	<b>68,794</b>	<b>61,812</b>	<b>70,990</b>	<b>72,764</b>	<b>-</b>	<b>72,764</b>
Expenditures						
Food & Beverage						
Pasta Night						
Personnel						
F/T Salaries	4,804	7,817	9,066	9,153	-	9,153
FY19 Year-end Est.: 0.10 FTE Kitchen Supervisor \$3,428, 0.10 FTE Lead Cook \$2,999, 0.08 FTE Bar Supervisor \$1,154, and 0.09 FTE Bartender \$1,485						
FY20 Base Budget: : 0.10 FTE Kitchen Supervisor \$3,461, 0.10 FTE Lead Cook \$3,028, 0.08 FTE Bar Supervisor \$1,165, and 0.09 FTE Bartender \$1,499						
P/T Wages	10,347	9,696	7,595	7,669	-	7,669
FY19 Year-end Est.: 0.05 FTE Cook \$1,239, 0.15 FTE Bartender \$1,654, 0.16 FTE Server \$2,366, 0.06 FTE Host \$709, and 0.09 FTE Dishwasher \$1,627						
FY20 Base Budget: 0.05 FTE Cook \$1,262, 0.15 FTE Bartender \$1,682, 0.16 FTE Server \$2,398, 0.06 FTE Host \$716, and 0.09 FTE Dishwasher \$1,611						
Payroll Taxes	1,203	1,410	1,261	1,274	-	1,274
FY20 Base Budget: 7.65% payroll tax						
Sub-Total:	16,354	18,923	17,922	18,096	-	18,096
Supplies						
Operating Supplies	-	80	34	55	-	55
FY20 Base Budget: Small wares purchases specific to Pasta Night						
Sub-Total:	-	80	34	55	-	55

## FY20 Budget

Dept.

Sub-Department

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### Other General & Administrative Expenses

Employee Recruitment & Testing	35	40	22	32	-	32
FY20 Base Budget: Pre-employment expenses for new hires, background check, drug test, and pre-employment physical						
Utilities/Solid Waste-Gar/Rec	216	216	219	224	-	224
FY20 Base Budget: Pasta Night expense						
Workers Comp. Insurance	472	376	529	504	-	504
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Sub-Total:	723	632	770	760	-	760

### Maintenance & Repairs

R & M Buildings	276	125	118	127	-	127
FY20 Base Budget: Pro-rated expense for building repairs specific to Food & Beverage operations						
Sub-Total:	276	125	118	127	-	127

### Operations

Music & Entertainment	2,025	2,400	3,595	3,599	-	3,599
FY20 Base Budget: Higher quality of music has led to higher customer satisfaction in D/E						
Food Cost of Sales	19,578	17,104	20,599	21,114	-	21,114
FY20 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	10,729	9,658	10,981	11,256	-	11,256
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	13	624	155	160	-	160
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	32,345	29,786	35,330	36,129	-	36,129

<b>Total Expenditures:</b>	<b>49,698</b>	<b>49,546</b>	<b>54,174</b>	<b>55,167</b>	<b>-</b>	<b>55,167</b>
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<b>Total Revenues over Expenditures:</b>	<b>19,096</b>	<b>12,266</b>	<b>16,816</b>	<b>17,597</b>	<b>-</b>	<b>17,597</b>
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## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category			Revised	Est.	Base	Decision
Description	FY18		Budget	Year-end	Budget	Points
	Actual					Approved
						Budget
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	111,178	136,664	143,447	152,567	-	152,567
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in beverage prices plus continued growth in sales						
Food Sales	98,332	103,624	108,805	116,671	-	116,671
FY19 Year-end Est.: Projections based on FYTD and trend analysis						
FY20 Base Budget: Based on 2.5% increase in food prices plus continued growth in sales						
Sub-Total:	209,510	240,288	252,252	269,238	-	269,238
Other Income						
Miscellaneous Income General	1,640	2,954	15,755	21,672	-	21,672
FY20 Base Budget: Ticket sales, merchandise sales, donation						
Sub-Total:	1,640	2,954	15,755	21,672	-	21,672
<b>Total Revenues:</b>	<b>211,150</b>	<b>243,242</b>	<b>268,007</b>	<b>290,910</b>	<b>-</b>	<b>290,910</b>
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	4,790	19,722	19,677	19,868	-	19,868
FY19 Year-end Est.: 0.20 FTE Kitchen Supervisor \$6,855, 0.30 FTE Cook \$8,497, 0.18 FTE Bar Supervisor \$2,840, and 0.09 FTE Bartender \$1,485						
FY20 Base Budget: 0.20 FTE Kitchen Supervisor \$6,922, 0.30 FTE Cook \$8,580, 0.18 FTE Bar Supervisor \$2,867, and 0.09 FTE Bartender \$1,499						
P/T Wages	49,611	46,379	41,412	41,814	-	41,814
FY19 Year-end Est.: 0.38 FTE Catering Coordinator \$11,909, 0.70 FTE Cook \$18,091, 0.55 FTE Bartender \$6,265, 0.26 FTE Server \$2,897, 0.05 FTE Crowd Monitor/Bar Back \$591, and 0.07 FTE Dishwasher \$1,659						
FY20 Base Budget: 0.38 FTE Catering Coordinator \$12,025, 0.70 FTE Cook \$18,267, 0.55 FTE Bartender \$6,326, 0.26 FTE Server \$2,925, 0.05 FTE Crowd Monitor/Bar Back \$596, and 0.07 FTE Dishwasher \$1,675						
Overtime	2,964	200	2,354	2,678	-	2,678
Payroll Taxes	4,651	5,385	4,721	4,767	-	4,767
FY20 Base Budget: 7.65% payroll tax						
401 A Benefit	-	196	-	-	-	-
FY19 Year-end Est.: Employee who planned to participate separated prior to start of FY19						
Medical/Dental/Life Ins.	-	3,206	-	-	-	-
FY19 Year-end Est.: Employee who planned to participate separated prior to start of FY19						
Sub-Total:	62,016	75,088	68,164	69,127	-	69,127

## FY20 Budget

Dept.

Sub-Department

Category

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Actual

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Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

FY20  
Approved  
Budget

### Supplies

Operating Supplies	5,288	1,905	7,804	8,035	-	8,035
FY20 Base Budget: Festival merchandise purchases: bar glasses, plates, utensils, flatware, chafing dishes, and serving dishes						
Beverage Supplies	1,324	688	1,389	1,427	-	1,427
FY20 Base Budget: Styrofoam and translucent cups, covers, straws, and bar naps						
Paper Supplies	662	680	677	724	-	724
FY20 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, and dinner napkins						
Sub-Total:	7,275	3,273	9,870	10,186	-	10,186

### Other General & Administrative Expenses

Employee Recruitment & Testing	-	75	-	-	-	-
Telephone, Internet, Cable	112	-	-	-	-	-
Utilities/Propane	1,720	2,297	1,733	1,899	-	1,899
FY20 Base Budget: Propane used for special events grill, Bldg. A fryer, and stove( share cost with Lounge)						
Utilities/Solid Waste-Gar/Rec	1,003	615	887	901	-	901
FY20 Base Budget: Special Events expense						
Equipment Leasing	3,952	2,675	8,965	8,999	-	8,999
FY20 Base Budget: Ice truck for special events, stage, generator, lights, portlets, refrigeration truck, chairs for festival						
Workers Comp. Insurance	997	904	1,982	1,883	-	1,883
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	120	2,175	3,652	3,677	-	3,677
FY20 Base Budget: Festival advertising, tattler ads, website domain fees						
Licenses, permits, lien fees	225		1,054	1,195		1,195
FY20 Base Budget: Three special event permits, three temporary license extensions						
Dues & Subscriptions	1,325	1,574	1,326	1,387	-	1,387
FY20 Base Budget: Food license for Building A, pro-rated cost of liquor license, and pro-rated royalty fees						
Sub-Total:	9,453	10,315	19,599	19,941	-	19,941

### Maintenance & Repairs

R & M Buildings	566	250	301	344	-	344
FY20 Base Budget: Repairs made that are not building or equipment related to Food & Beverage operations						
R&M Equipment	1,629	1,000	1,227	2,546	-	2,546
FY19 Year-end Est.: Expense for single door refrigeration unit and miscellaneous						
FY20 Base Budget: Expense for portable outdoor bar, kegerator needed for outdoor events and miscellaneous						
Sub-Total:	2,195	1,250	1,528	2,890	-	2,890

### Operations

Music & Entertainment	25,290	31,635	31,599	33,224	-	33,224
FY20 Base Budget: Music Bingo, music for street dances, special events, and ticketed events						

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

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Year-end

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Budget

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Budget

Food Cost of Sales	51,028	51,812	56,578	57,993	-	57,993
FY20 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	38,395	42,365	45,919	50,008	-	50,008
FY20 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	3,340	566	7,174	7,354	-	7,354
FY20 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	118,053	126,378	141,270	148,579	-	148,579

Miscellaneous

Cash Over/Short	(11)	-	-	-	-	-
Sub-Total:	(11)	-	-	-	-	-

**Total Expenditures: 198,980 216,304 240,431 250,723 - 250,723**

**Total Revenues over Expenditures: 12,170 26,938 27,576 40,187 - 40,187**

## FY20 Budget

Dept.	Sub-Department	FY19	FY19	FY20	FY20	FY20
Category		Revised	Est.	Base	Decision	Aproved
Description	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships	227,363	211,863	210,986	214,587	-	214,587
FY19 Year-end Est.: Continued demographical changes in BBRD memberships: based on 285 memberships resulting in 404 members. FY18 had 289 memberships resulting in 418 members. FY17 had 327 memberships resulting in 499 members. There are seven less family memberships this year.						
FY20 Base Budget: Based on 281 memberships and on current industry trends and evolving demographic of new residents into BBRD						
Non Resident Golf User Fee	960	750	1,100	1,000	-	1,000
FY19 Year-end Est.: Based on non-resident golfers joining membership						
FY20 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						
Fleet Golf Cart Rentals	82,290	80,100	80,046	82,002	-	82,002
FY19 Year-end Est: Based on less members obtaining trail fees, yet utilizing our fleet carts for play						
FY20 Base Budget: Based on non-member historical cart rental						
Private Golf Cart Fees	79,296	85,000	84,957	86,995	-	86,995
FY19 Year-end Est: Based on membership obtaining trail fees						
FY20 Base Budget: Based on anticipated membership renewal and trail fee historical data						
Handicap Fees	5,415	5,820	7,740	6,980	-	6,980
FY19 Year-end Est.: Based on number of players who purchased handicap for league play						
FY20 Base Budget: Based on historical fees collected for individuals wishing to play in BBRD leagues, events, and tournaments						
Golf Club Storage	330	500	330	385	-	385
FY20 Base Budget: Based on historical usage						
Practice Range	2,636	2,500	2,189	2,478	-	2,478
FY20 Base Budget: Based on usage trends						
Greens Fees	139,332	149,151	141,505	143,650	-	143,650
FY20 Base Budget: Based on tee time availability and general public play						
Golf Rental Equipment	1,920	1,375	2,412	2,395	-	2,395
FY20 Base Budget: Based on rental equipment usage trends						
Sub-Total:	539,542	537,059	531,265	540,472	-	540,472
Other Income						
Merchandise Sales	65,183	74,300	69,974	71,987	-	71,987
FY19 Year-end Est.: Based on pro shop and street dance sales						
FY20 Base Budget: Based on Pro Shop, street dances, and Festival sales and events						

## FY20 Budget

Dept.

Sub-Department

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Budget

Miscellaneous Income General	1,077	2,250	1,546	1,775	-	1,775
FY20 Base Budget: Based on receipts that do not fit into other line items, Membership Processing Fees, copy, etc.						
Sub-Total:	66,260	76,550	71,520	73,762	-	73,762
<b>Total Revenues:</b>	<b>605,801</b>	<b>613,609</b>	<b>602,785</b>	<b>614,234</b>	<b>-</b>	<b>614,234</b>

Expenditures

Golf - Pro Shop

Personnel Expenses

F/T Salaries	153,557	131,435	136,784	138,112	-	138,112
FY19 Year-end Est.: 1.0 FTE Golf Operations Manager \$67,424, 1.0 FTE Associate Golf Professional \$39,511, and 1.0 FTE (Golf) Clerk \$29,849						
FY20 Base Budget: 1.0 FTE Golf Operations Manager \$68,078, 1.0 FTE Associate Golf Professional \$39,894, and 1.0 FTE (Golf) Clerk \$30,139						
P/T Wages	44,745	54,689	54,862	55,427	-	55,427
FY19 Year-end Est.: 1.0 FTE (Golf) Clerk \$22,022, 1.20 FTE Player Assistant \$22,520, and 0.43 FTE Player Assistant/Cart Tech \$10,320						
FY20 Base Budget: 1.0 FTE (Golf) Clerk \$22,268, 1.20 FTE Player Assistant \$22,739, and 0.43 FTE Player Assistant/Cart Tech \$10,420						
Overtime	666	-	-	-	-	-
Special Pay	718	-	520	-	-	-
Payroll Taxes	15,600	16,885	14,701	14,806	-	14,806
FY20 Base Budget: 7.65% of payroll						
401 A Benefit	3,577	4,107	4,104	4,143	-	4,143
FY20 Base Budget: 3 employees contributing						
Medical/Dental/Life Insurance	6,091	10,444	11,038	12,635	-	12,635
FY19 Year-end Est.: 1 Medical \$10,604, 1 Dental \$311, and 3 Life \$41/person = \$123						
FY20 Base Budget: 1 Medical \$12,195 (15% increase), 1 Dental \$317 (2% increase), and 3 Life \$41/person = \$123						
Sub-Total:	224,954	217,560	222,009	225,123	-	225,123

Professional Expenses

Professional Fees	2,201	1,700	798	825	-	825
FY20 Base Budget: IT maintenance						
Software Renewal/Support Fees	1,860	1,860	1,860	1,860	-	1,860
FY20 Base Budget: Toro Irrigation Software						
Sub-Total:	4,061	3,560	2,658	2,685	-	2,685

Supplies

Operating Supplies	8,944	12,150	9,977	10,000	-	10,000
FY20 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	8,944	12,150	9,977	10,000	-	10,000

## FY20 Budget

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Sub-Department

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### Other Gen. & Admin. Expenses

Property Taxes	-	1,365	1,365	1,365	-	1,365
FY20 Base Budget: Paid on leased equipment						
Employee Recruitment & Testing	436	500	425	450	-	450
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	250	2,500	2,438	2,450	-	2,450
FY20 Base Budget: Educational conferences or seminars needed for Golf Operations Manager and Associate Golf Professional to maintain current certification						
Telephone, Internet, Cable	4,297	4,907	3,998	4,073	-	4,073
FY20 Base Budget: Phone lines, Wi-Fi and internet speed capability for POS Systems						
Tournament Expenses	425	-	-	-	-	-
FY19 Year-end Est.: Use of this account ceased in FY18						
Utilities/Electricity	21,249	17,250	22,345	23,096	-	23,096
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Utilities/Water	6,947	8,459	7,129	7,203	-	7,203
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Utilities/Solid Waste - Gar/Rec.	9,239	8,300	8,644	8,731	-	8,731
FY20 Base Budget: For pro shop, cart barn, restrooms on course, and maintenance facilities						
Equipment Leasing	32,404	29,209	29,252	29,252	-	29,252
FY20 Base Budget: Yamaha fleet lease \$24,156/year, maintenance office trailer rental \$1,080/year, copier lease \$4,016/year						
Workers Comp. Insurance	4,362	4,362	4,832	4,590	-	4,590
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Advertising	4,929	2,900	2,880	2,891	-	2,891
FY20 Base Budget: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	-	1,300	-	-	-	-
Dues and Subscriptions	6,814	6,813	7,350	7,350	-	7,350
FY20 Base Budget: FSGA dues \$288, GHIN Handicap Fees \$5,436, USGA \$260, PGA \$1,078, and web hosting \$288						
Sub-Total:	91,352	87,865	90,658	91,451	-	91,451

### Maint. & Repairs

Golf Course Maintenance	441,812	456,759	443,465	456,769	-	456,769
FY20 Base Budget: Cost for maintenance services per the maintenance contract						
R & M Buildings	7,567	4,900	4,890	5,900	-	5,900
FY19 Year-end Est.: Repairs of aging facility including new insulation						
FY20 Base Budget: Ongoing repairs of aging facilities as needed						



## FY20 Budget

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Sub-Department

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Base  
Budget

FY20  
Decision  
Points

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Budget

R & M Grounds	41,367	44,800	39,990	39,000	-	39,000
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FY19 Year-end Est.: Golf course repairs not covered by maintenance service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously

FY20 Base Budget: Golf course repairs not covered by maintenance service contract to include drainage, tree service, mulching tee stations, bunker sand for annual maintenance upkeep, annual nematode infestation treatment \$6,000, irrigation components, and golf course safety issues that may arise spontaneously

R & M Equipment	7,343	5,012	17,353	7,100	-	7,100
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FY19 Year-end Est.: Jockey Pump and Jockey Pump Motor Replacement and service \$5,567, HDPE Water Line replacement \$2,300, VFD Controller replacement \$4,070, Irrigation Pump System Maintenance \$826, Anchor Marine Environmental Services Dredge, and replacement of Jockey Pump Intake piping \$3,900. Replacement of operations manager server, replacement of Pro Shop computer (ASUS) \$710

FY20 Base Budget: 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. Replacement of Pro Shop POS Computer (2 each).

Sub-Total:	498,089	511,471	505,698	508,769	-	508,769
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Operations

Merchandise Cost of Sales	50,103	44,500	43,850	45,625	-	45,625
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FY20 Base Budget: Based on buying plan for merchandise sales to golfers and increased sales opportunities through street dances and festivals

Sub-Total:	50,103	44,500	43,850	45,625	-	45,625
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Miscellaneous

Cash Over/Short	(17)	-	-	-	-	-
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Sub-Total:	(17)	-	-	-	-	-
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Total Expenditures:	877,486	877,106	874,850	883,653	-	883,653
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Total Revenues over Expenditures:	(271,684)	(263,497)	(272,065)	(269,419)	-	(269,419)
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## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	333,203	290,000	342,750	338,250	-	338,250
Badge & Additional SMF	-	-	45,105	44,300	-	44,300
<b>Total Revenues:</b>	<b>333,203</b>	<b>290,000</b>	<b>387,855</b>	<b>382,550</b>	<b>-</b>	<b>382,550</b>
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	393,277	489,837	472,071	483,412	-	483,412
P/T Wages	358,652	412,703	390,292	394,082	-	394,082
Overtime	10,859	1,552	8,586	2,843	-	2,843
Special Pay	10,088	3,234	6,413	6,815	-	6,815
Payroll Taxes	60,054	79,674	66,001	67,128	-	67,128
401 A Benefit	3,216	4,236	2,403	2,427	-	2,427
Medical/Dental/Life Insurance	86,953	128,334	98,457	112,823	-	112,823
Sub-Total:	923,098	1,119,570	1,044,223	1,069,530	-	1,069,530
Professional Expenses						
Professional Fees	438	-	611	724	-	724
Sub-Total:	438	-	611	724	-	724
Supplies						
Operating Supplies	10,521	12,175	12,647	11,354	-	11,354
Cleaning Supplies	33,562	22,607	22,501	23,128	-	23,128
Chlorine	33,948	34,057	34,057	35,033	-	35,033
Chemicals	-	1,500	1,465	2,374	-	2,374
Small Tools & Hardware	10,399	8,000	10,560	11,042	-	11,042
Fuel	15,661	14,846	13,801	14,403	-	14,403
Sub-Total:	104,091	93,185	95,031	97,334	-	97,334
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	4,040	3,200	1,877	1,961	-	1,961
Travel and Training	2,153	2,900	3,122	3,188	2,060	5,248
Telephone, Internet, Cable	9,796	9,355	9,981	10,196	-	10,196
Utilities/Electricity	42,437	42,428	42,978	44,495	-	44,495
Utilities/Water	26,717	23,446	24,174	24,517	-	24,517
Utilities/Propane	10,993	14,476	8,412	9,493	-	9,493
Utilities/Solid Waste - Garb/Rec.	15,187	10,635	11,971	12,359	-	12,359
Utilities/Portable Toilets	7,636	6,195	8,355	8,102	-	8,102
Equipment Leasing	15,325	4,250	8,129	8,992	-	8,992

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Resident Activities	17,079	13,800	15,478	14,750	-	14,750
Workers Comp. Insurance	30,127	26,565	33,372	31,684	-	31,684
Licenses, Permits, Lien Fees	1,246	1,800	1,751	1,776	-	1,776
Employee Clothing Allowance	3,010	7,276	5,088	5,088	-	5,088
Dues and Subscriptions	2,656	2,906	2,788	3,886	-	3,886
Sub-Total:	188,402	169,232	177,476	180,487	2,060	182,547
Maint. & Repairs						
R & M - Misc	-	22,500	6,552	22,473	-	22,473
R & M Buildings	61,832	35,850	52,628	41,591	-	41,591
R & M Grounds	67,004	68,200	42,067	42,845	-	42,845
R & M Equipment	26,405	34,554	30,090	27,706	-	27,706
R & M Pools	20,380	15,252	15,136	15,601	-	15,601
Vehicle Maintenance	3,104	4,860	4,780	4,821	-	4,821
Sub-Total:	178,725	181,216	151,253	155,037	-	155,037
Capital Outlay						
Capital Outlay	16,051	-	-	-	-	-
Sub-Total:	16,051	-	-	-	-	-
<b>Total Expenditures:</b>	<b>1,410,804</b>	<b>1,563,203</b>	<b>1,468,594</b>	<b>1,503,112</b>	<b>2,060</b>	<b>1,505,172</b>
<b>Total Revenues over Expenditures:</b>	<b>(1,077,600)</b>	<b>(1,273,203)</b>	<b>(1,080,739)</b>	<b>(1,120,562)</b>	<b>(2,060)</b>	<b>(1,122,622)</b>

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	202,545	252,212	246,624	249,018	-	249,018
FY19 Year-end Est.: 3.0 FTE Building Tech III \$116,864, 1.0 FTE Building Tech II \$28,304, 1.0 FTE Building Tech I \$25,606, 1.0 FTE Property Services Crew Leader \$40,170, 0.5 FTE Pool Supervisor/Office Coordinator \$19,972, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 3.0 FTE Building Tech III \$117,998, 1.0 FTE Building Tech II \$28,579, 1.0 FTE Building Tech I \$25,854, 1.0 FTE Property Services Crew Leader \$40,560, 0.5 FTE Pool Supervisor/Office Coordinator \$20,165, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	21,559	23,110	24,207	24,442	-	24,442
FY19 Year-end Est.: 0.5 FTE Building Tech II \$19,477, 0.11 FTE Maintenance/Audio-Visual \$3,492, and 0.05 FTE Custodian/Audio-Visual Tech \$1,238						
FY20 Base Budget: 0.5 FTE Building Tech II \$19,666, 0.11 FTE Maintenance/Audio-Visual \$3,526, and 0.05 FTE Custodian/Audio-Visual Tech \$1,250						
Overtime	6,359	950	6,132	1,050	-	1,050
FY20 Base Budget: Cost of unanticipated after hours emergency work						
Special Pay	3,740	300	298	300	-	300
FY20 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	17,143	23,924	20,719	20,920	-	20,920
FY20 Base Budget: 7.65% of the total payroll						
401 A Benefit	2,583	3,191	2,403	2,427	-	2,427
FY20 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	53,022	85,163	54,551	62,529	-	62,529
FY19 Year-end Est.: 5 medical \$10,604/person = \$53,020, 4 dental \$311/person = \$1,244, 7 life insurance \$41/person = \$287						
FY20 Base Budget: 5 medical \$12,195/person (15% increase) = \$60,975, 4 dental \$317/person (2% increase) = \$1,268, 7 life insurance \$41/person = \$286						
Sub-Total:	306,950	388,850	354,934	360,686	-	360,686
Professional Expenses						
Professional Fees	383	-	425	525	-	525
FY20 Base Budget: IT Support						
Sub-Total:	383	-	425	525	-	525
Supplies						
Operating Supplies	6,494	6,850	8,181	6,652	-	6,652
FY19 Year-end Est.: Routine items plus replacement of 2 defibrillators						
FY20 Base Budget: Ladders, lumber, safety cones, paint, spray solvents, safety equipment, light bulbs, additional safety equipment as needed						

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department		Revised	Est.	Base	Decision	Approved
Category	FY18 Actual	Budget	Year-end	Budget	Points	Budget
Chemicals	-	325	316	325	-	325
FY20 Base Budget: WD40, graffiti remover, grease, wasp/hornet spray						
Small Tools & Hardware	10,175	6,950	9,751	10,043	-	10,043
FY20 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware and tools as needed						
Fuel	10,939	10,371	10,150	10,300	-	10,300
FY20 Base Budget: Fuel for trucks and equipment						
Sub-Total:	27,608	24,496	28,398	27,320	-	27,320

### Other Gen. & Admin. Expenses

Employee Recruitment & Testing	583	600	253	395	-	395
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Travel and Training	-	2,200	2,160	2,189	2,060	4,249
FY20 Base Budget: 2 supervisors training seminars; Property Services manager professional membership and continuing education for Florida Recreation and Parks Association & American Public Works Association						
FY20 Decision Point: Dude University (provided by BBRD's work order and capital forecasting system vendor) with hotel room \$1,500 and \$560 for flight and baggage cost						
Telephone, Internet, Cable	5,250	5,350	5,203	5,299	-	5,299
FY20 Base Budget: 4 cell phones, 1 telephone line, 1 fax line, and Internet/wi-fi/cable						
Utilities/Electricity	16,723	16,000	17,981	18,201	-	18,201
FY20 Base Budget: Buildings A, C, D&E, and Property Services shop						
Utilities/Water	5,492	5,996	5,544	5,599	-	5,599
FY20 Base Budget: Water for facilities (Buildings, A, C, D&E and Property Services shop)						
Utilities/Solid Waste - Garb/Rec.	5,735	4,470	6,002	5,950	-	5,950
FY20 Base Budget: Roll off trash and recycling dumpsters for buildings and related work						
Equipment Leasing	3,860	2,400	2,650	3,381	-	3,381
FY20 Base Budget: Equipment leasing for various routine projects						
Workers Comp. Insurance	9,402	8,686	10,908	10,363	-	10,363
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Licenses, Permits, Lien Fees	196	250	201	226	-	226
FY20 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems)						
Employee Clothing Allowance	805	2,041	1,410	1,410	-	1,410
FY19 Year-end Est.: Safety shoes for 9 employees \$600 and shirts for 9 employees \$1,280 (projected at 75% due to historic trends of some employees not using maximum benefit)						
FY20 Base Budget: Safety shoes for 9 employees \$600 and shirts for 9 employees \$1,280 (budgeted at 75% due to historic trends of some employees not using maximum benefit)						
Dues and Subscriptions	2,656	2,906	2,788	3,886	-	3,886
FY20 Base Budget: Facilitydude.com/Dudesolutions.com (web based work order system \$2,906 and capital forecasting system \$980)						
Sub-Total:	50,702	50,899	55,100	56,899	2,060	58,959

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Maint. & Repairs						
R & M - Misc.	-	22,500	6,552	22,473	-	22,473
FY19 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 3rd year of 6-year replacement plan - tables and chairs \$5,000						
FY20 Base Budget: emergency repairs, large appliance replacement/repair, vandalism, etc.; 4th year of 6-year replacement plan - tables and chairs \$5,000						
R & M Buildings	61,832	35,850	52,478	41,591	-	41,591
FY20 Base Budget: A/C repairs & replacements, lights, interior doors, carpet where needed, improvements to BBRD buildings, general maintenance, painting and repairs, etc.						
R & M Equipment	9,086	14,424	12,500	9,751	-	9,751
FY19 Year-end Est.: Radio system repeater and replacement of 3 computers						
FY20 Base Budget: maintenance cost for Building A lift, golf carts, backhoe, trailers, etc.						
Vehicle Maintenance	3,104	4,860	4,780	4,821	-	4,821
FY20 Base Budget: Preventative maintenance, such as: tires for trucks, replacement hoses and belts, oil changes, etc.						
Sub-Total:	74,023	77,634	76,310	78,636	-	78,636
Capital Outlay						
Capital Outlay	10,511	-	-	-	-	-
Sub-Total:	10,511	-	-	-	-	-
<b>Total Expenditures:</b>	<b>470,176</b>	<b>541,879</b>	<b>515,167</b>	<b>524,066</b>	<b>2,060</b>	<b>526,126</b>
<b>Total Revenues over Expenditures:</b>	<b>(470,176)</b>	<b>(541,879)</b>	<b>(515,167)</b>	<b>(524,066)</b>	<b>(2,060)</b>	<b>(526,126)</b>

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	67,534	79,328	78,290	79,050	-	79,050
FY19 Year-end Est.: 2.0 FTE Groundskeeper \$62,583 and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 2.0 FTE Groundskeeper \$63,190 and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	16,016	36,891	38,110	38,480	-	38,480
FY19 Year-end Est.: 1.0 FTE Groundskeeper \$20,600 and 0.85 FTE Groundskeeper (Seasonal) \$17,510						
FY20 Base Budget: 1.0 FTE Groundskeeper \$20,800 and 0.85 FTE Groundskeeper (Seasonal) \$17,680						
Overtime	12	-	-	100	-	100
Payroll Taxes	6,564	10,460	8,904	8,991	-	8,991
FY20 Base Budget: 7.65% of the total payroll						
Medical/Dental/Life Insurance	9,284	10,732	10,997	12,594	-	12,594
FY19 Year-end Est.: 1 medical \$10,604, 1 dental \$311, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1 dental \$317 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	99,410	137,411	136,301	139,215	-	139,215
Supplies						
Operating Supplies	35	900	636	649	-	649
FY20 Base Budget: Blades, oil, chains, string trimmer line, etc.						
Chemicals	-	1,175	1,149	2,049	-	2,049
FY20 Base Budget: Concentrate herbicide, pre-emergent for licensed users						
Small Tools & Hardware	73	850	556	799	-	799
FY20 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	4,470	2,800	2,920	3,302	-	3,302
FY20 Base Budget: Diesel fuel for equipment						
Sub-Total:	4,578	5,725	5,261	6,799	-	6,799
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	101	400	375	400	-	400
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests (annual seasonal position and potential vacancies)						
Utilities/Solid Waste - Garb/Rec.	8,255	5,000	4,586	5,000	-	5,000
FY20 Base Budget: Landscape debris dumpster disposal cost						
Equipment Leasing	10,377	1,850	4,274	4,352	-	4,352
FY20 Base Budget: Lift for trimming trees, Christmas decorations, and tennis court lights						
Workers Comp. Insurance	4,251	4,172	5,244	4,982	-	4,982
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Licenses, Permits, Lien Fees	-	500	500	500	-	500
FY20 Base Budget: \$500 for 2 staff members to get herbicide spray licenses						

## FY20 Budget

Dept.			FY19	FY19	FY20	FY20	FY20
Sub-Department		FY18	Revised	Est.	Base	Decision	Approved
Category		Actual	Budget	Year-end	Budget	Points	Budget
Employee Clothing Allowance		291	1,385	825	825	-	825
FY19 Year-end Est.: Safety shoes for 4 employees = \$300; shirts for 4 employees \$800 (projected at 75% due to historic trends of some employees not using maximum benefit)							
FY20 Base Budget: Safety shoes for 4 employees = \$300; shirts for 4 employees \$800 (budgeted at 75% due to historic trends of some employees not using maximum benefit)							
Sub-Total:		23,274	13,307	15,804	16,059	-	16,059
Maint. & Repairs							
R & M Grounds		29,923	21,000	3,102	3,255	-	3,255
FY20 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilization, and mulch							
R & M Equipment		6,798	8,990	7,302	7,501	-	7,501
FY20 Base Budget: Replacement equipment as needed such as string trimmers, blowers, chain saws, pole saws, etc.							
Sub-Total:		36,722	29,990	10,404	10,756	-	10,756
Capital Outlay							
Capital Outlay		5,540	-	-	-	-	-
Sub-Total:		5,540	-	-	-	-	-
Total Expenditures:		169,523	186,433	167,770	172,829	-	172,829
Total Revenues over Expenditures:		(169,523)	(186,433)	(167,770)	(172,829)	-	(172,829)



## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	55,062	74,994	65,004	72,394	-	72,394
FY19 Year-end Est.: 1.0 FTE Custodian \$24,802, 1.0 FTE Custodian Supervisor \$24,494, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 1.0 FTE Custodian \$25,043, 1.0 FTE Custodian Supervisor \$31,491, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	137,362	157,193	133,469	134,765	-	134,765
FY19 Year-end Est.: 5.82 FTE Custodian \$117,374 and 0.65 FTE Custodian/AV Tech \$16,095						
FY20 Base Budget: 5.82 FTE Custodian \$118,514 and 0.65 FTE Custodian/AV Tech \$16,251						
Overtime	3,971	352	953	564	-	564
FY20 Base Budget: Coverage for street dances and special events						
Special Pay	516	134	-	-	-	-
Payroll Taxes	15,759	20,557	15,214	15,847	-	15,847
FY20 Base Budget: 7.65% of the total payroll						
401 A Benefit	633	1,045	-	-	-	-
FY19 Year-end Est.: Employee who was contributing separated in late FY19						
Medical/Dental/Life Insurance	5,565	11,065	10,997	12,594	-	12,594
FY19 Year-end Est.: 1 medical \$10,604, 1 dental \$311, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 1 medical \$12,195 (15% increase), 1 dental \$317 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	218,868	265,340	225,637	236,164	-	236,164
Professional Expenses						
Professional Fees	55	-	186	199	-	199
FY20 Base Budget: IT Support						
Sub-Total:	55	-	186	199	-	199
Supplies						
Operating Supplies	2,111	2,250	2,181	2,204	-	2,204
FY20 Base Budget: Ink, paper, brooms, dusters, labor law posters, and miscellaneous supplies						
Cleaning Supplies	33,562	22,607	22,501	23,128	-	23,128
FY20 Base Budget: Various cleaning supplies for meeting rooms, buildings, and offices						
Small Tools & Hardware	150	200	253	200	-	200
FY20 Base Budget: Items needed for cleaning and minor maintenance						
Fuel	252	1,675	731	801	-	801
FY20 Base Budget: Fuel for custodial truck (also used by District Clerk personnel) and utility carts						
Sub-Total:	36,075	26,732	25,666	26,333	-	26,333

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,914	1,200	799	625	-	625
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Telephone, Internet, Cable	436	460	537	547	-	547
FY20 Base Budget: 1 telephone line, Internet and Wi-Fi						
Workers Comp. Insurance	7,504	6,563	8,244	7,832	-	7,832
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Employee Clothing Allowance	1,085	2,335	1,751	1,751	-	1,751
FY19 Year-end Est.: Safety shoes for 12 employees \$900; shirts for 12 employees \$1,435 (projected at 75% due to historic trends of some employees not using maximum benefit)						
FY20 Base Budget: Safety shoes for 12 employees \$900; shirts for 12 employees \$1,1435 (budgeted at 75% due to historic trends of some employees not using maximum benefit)						
Sub-Total:	10,939	10,558	11,331	10,755	-	10,755
Maint. & Repairs						
R & M Equipment	1,615	710	688	737	-	737
FY20 Base Budget: Minor equipment replacement						
Sub-Total:	1,615	710	688	737	-	737
<b>Total Expenditures:</b>	<b>267,552</b>	<b>303,340</b>	<b>263,508</b>	<b>274,188</b>	<b>-</b>	<b>274,188</b>
<b>Total Revenues over Expenditures:</b>	<b>(267,552)</b>	<b>(303,340)</b>	<b>(263,508)</b>	<b>(274,188)</b>	<b>-</b>	<b>(274,188)</b>

## FY20 Budget

Dept.		FY19	FY19	FY20	FY20	FY20
Sub-Department	FY18	Revised	Est.	Base	Decision	Approved
Category	Actual	Budget	Year-end	Budget	Points	Budget
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	68,137	83,303	82,153	82,950	-	82,950
FY19 Year-end Est.: 2.0 FTE Pool Host \$46,474, 0.5 FTE Pools Supervisor/Office Coordinator \$19,972, and 0.25 FTE Property Services Manager \$15,708						
FY20 Base Budget: 2.0 FTE Pool Host \$46,925, 0.5 FTE Pools Supervisor/Office Coordinator \$20,165, and 0.25 FTE Property Services Manager \$15,860						
P/T Wages	169,162	171,662	163,719	165,309	-	165,309
FY19 Year-end Est.: 2.5 FTE Pool Tech \$60,049 and 5.13 FTE Pool Host \$103,670						
FY20 Base Budget: 2.5 FTE Pool Tech \$60,632 and 5.13 FTE Pool Host \$104,677						
Overtime	516	250	1,501	1,129	-	1,129
FY20 Base Budget: Pool Host coverage for street dances and special events						
Special Pay	5,829	2,800	6,115	6,515	-	6,515
FY19 Year-end Est.: Increase due to changes in Brevard County regulations governing pool maintenance						
FY20 Base Budget: Pool Tech coverage due to after hours call outs and increased call outs for new health code (pool chemical checks)						
Payroll Taxes	19,351	22,634	18,809	18,992	-	18,992
FY20 Base Budget: 7.658% of payroll						
Medical/Dental/Life Insurance	19,082	21,374	21,912	25,106	-	25,106
FY19 Year-end Est.: 2 medical \$10,604/person = \$21,208, 2 dental \$311/person = \$622, and 2 life insurance \$41/person = \$82						
FY20 Base Budget: 2 medical \$12,195/person (15% increase) = \$24,390, 2 dental \$317/person = \$634 (2% increase), and 2 life insurance \$41/person = \$82						
Sub-Total:	282,077	302,023	294,209	300,001	-	300,001
Supplies						
Operating Supplies	1,569	1,275	1,250	1,349	-	1,349
FY20 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, and miscellaneous office supplies for pool operations						
Chlorine	33,948	34,057	34,057	35,033	-	35,033
FY20 Base Budget: Treatment of pools per Brevard County Health Department standards						
Sub-Total:	35,517	35,332	35,307	36,382	-	36,382
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,236	900	350	441	-	441
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	853	700	962	999	-	999
FY20 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Hosts						
Telephone, Internet, Cable	2,600	2,425	2,618	2,689	-	2,689
FY20 Base Budget: 1 telephone, internet/Wi-Fi, and 3 cell phones						

## FY20 Budget

Dept.			FY19	FY19	FY20	FY20	FY20
Sub-Department		FY18	Revised	Est.	Base	Decision	Approved
Category		Actual	Budget	Year-end	Budget	Points	Budget
Utilities/Electricity		18,580	19,217	17,496	18,703	-	18,703
FY20 Base Budget: Pool buildings and pumps at all 3 pools							
Utilities/Propane		10,701	14,126	7,724	8,788	-	8,788
FY20 Base Budget: Fuel for heaters at all 3 pools							
Utilities/Water		16,448	12,600	13,550	13,968	-	13,968
FY20 Base Budget: Water for pools and facilities							
Workers Comp. Insurance		8,158	6,497	8,160	7,752	-	7,752
FY20 Base Budget: Rate anticipated to decline 5% due to experience							
Licenses, Permits, Lien Fees		1,050	1,050	1,050	1,050	-	1,050
FY20 Base Budget: Pool inspections (health & safety fees)							
Employee Clothing Allowance		830	1,515	1,102	1,102	-	1,102
FY19 Year-end Est.: Safety shoes for 6 employees \$375, shirts for 18 employees \$1,020 (projected at 75% due to historic trends of some employees not using maximum benefit)							
FY20 Base Budget: Safety shoes for 6 employees \$450, shirts for 18 employees \$1,020 (budgeted at 75% due to historic trends of some employees not using maximum benefit)							
Sub-Total:		60,454	59,030	53,012	55,492	-	55,492
Maint. & Repairs							
R & M Equipment		5,144	5,080	4,680	4,766	-	4,766
FY19 Year-end Est.: Replacement of one pool pump and purchase of one backup pool pump							
FY20 Base Budget: Replacement of pumps, motors, pipes, etc.							
R & M Pools		20,380	15,252	15,136	15,601	-	15,601
FY19 Year-end Est.: Replacement of Lounge outdoor patio furniture was moved here from Food & Beverage starting in FY19							
FY20 Base Budget: Tables, chairs, ladders, tile, pavers, etc.							
Sub-Total:		25,524	20,332	19,816	20,367	-	20,367
<b>Total Expenditures:</b>		<b>403,572</b>	<b>416,717</b>	<b>402,344</b>	<b>412,242</b>	<b>-</b>	<b>412,242</b>
<b>Total Revenues over Expenditures:</b>		<b>(403,572)</b>	<b>(416,717)</b>	<b>(402,344)</b>	<b>(412,242)</b>	<b>-</b>	<b>(412,242)</b>

## FY20 Budget

	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	333,203	290,000	342,750	338,250	-	338,250
FY20 Base Budget: Anticipation of FY20 being the peak year in receipts until the proposed fee increase in FY22						
Badge & Additional SMF	-	-	45,105	44,300	-	44,300
FY19 Year-end Est.: This revenue stream was previously a part of "Recreation Fees" but was separated out starting FY19 for better clarity to the reader and more accurate projections of future receipts						
FY20 Base Budget: Receipts from renters badges and additional one-time social memberships						
Sub-Total:	333,203	290,000	387,855	382,550	-	382,550
			378	368		
Charges for Services						
Donations from Private Sources	5,982	-	-	-	-	-
Sub-Total:	5,982	-	-	-	-	-
<b>Total Revenues:</b>	<b>339,185</b>	<b>290,000</b>	<b>387,855</b>	<b>382,550</b>	<b>-</b>	<b>382,550</b>
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	14,553	23,847	30,787	31,086	-	31,086
FY19 Year-end Est.: 1.75 FTE Courtesy Cart Drivers \$30,787 (FY19 Budget was budgeted as 1.25 FTEs but inadvertently listed in this section as 1.75 FTEs. Due to residents' requests the full 1.75 FTEs are projected to be used thereby resulting in the actual expense being higher than the budget.)						
FY20 Base Budget: 1.75 FTE Courtesy Cart Drivers \$31,086						
Overtime	3	-	-	-	-	-
Payroll Taxes	1,237	2,099	2,355	2,378	-	2,378
FY20 Base Budget: 7.65% of payroll						
Sub-Total:	15,793	25,946	33,142	33,464	-	33,464
Supplies						
Operating Supplies	313	900	399	500	-	500
Sub-Total:	313	900	399	500	-	500
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	206	100	100	100	-	100
FY20 Base Budget: Cost of advertisements, background/drug checks, and return to work physicals/lift tests						
Travel and Training	1,300	-	-	-	-	-

## FY20 Budget

	FY18 Actual	FY19 Revised Budget	FY19 Est. Year-end	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Telephone, Internet, Cable	1,510	1,120	1,623	1,661	-	1,661
FY20 Base Budget: Phones at pickle ball, tennis courts, and softball field plus cost of Internet access for CCTV system at the beach						
Utilities/Electricity	7,135	7,211	7,501	7,591	-	7,591
FY20 Base Budget: Pickle ball courts, tennis courts, softball field, beach, pier, etc.						
Utilities/Propane	292	350	688	705	-	705
FY20 Base Budget: Cost of grill usage by residents						
Utilities/Water	4,777	4,850	5,080	4,950	-	4,950
FY20 Base Budget: Water for amenities (softball field, garden club, etc.)						
Utilities/Solid Waste - Garb/Rec.	1,197	1,165	1,383	1,409	-	1,409
FY20 Base Budget: Solid waste disposal expense						
Utilities/Portable Toilets	7,636	6,195	8,355	8,102	-	8,102
FY20 Base Budget: Porta-potties at the beach and tennis courts. Assumes new beach restrooms are finished in July 2020						
Equipment Leasing	1,089	-	1,205	1,259	-	1,259
FY20 Base Budget: Lift rental for the Christmas decorations						
Resident Activities	17,079	13,800	15,478	14,750	-	14,750
FY19 Year-end Est.: Old Admin. Building removal event, 4th of July event, Kids Swim events, and miscellaneous						
FY20 Base Budget: 4th of July event, Kids Swim events, and miscellaneous						
Workers Comp. Insurance	812	647	816	755	-	755
FY20 Base Budget: Rate anticipated to decline 5% due to experience						
Sub-Total:	43,034	35,438	42,229	41,282	-	41,282

### Maint. & Repairs

R & M Buildings	-	-	150	-	-	-
R & M Grounds	37,081	47,200	38,965	39,590	-	39,590
FY19 Year-end Est.: Maintenance to Softball field and lawn bowling \$20,829, over 60 softball field care \$8,736, and beach lawn care \$4,400 plus miscellaneous repairs to amenities						
FY20 Base Budget: Maintenance to Softball field and lawn bowling \$21,454, over 60 softball field care \$8,736, and beach lawn care \$4,400 plus miscellaneous repairs to amenities						
R & M Equipment	3,762	5,350	4,920	4,951	-	4,951
FY20 Base Budget: All recreational equipment: bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, hand ball, etc.						
Sub-Total:	40,842	52,550	44,035	44,541	-	44,541
<b>Total Expenditures:</b>	<b>99,982</b>	<b>114,834</b>	<b>119,805</b>	<b>119,787</b>	<b>-</b>	<b>119,787</b>
<b>Total Revenues over Expenditures:</b>	<b>239,204</b>	<b>175,166</b>	<b>268,050</b>	<b>262,763</b>	<b>-</b>	<b>262,763</b>

## FY20 Budget

Dept.						
Sub-Department		FY19	FY19	FY20	FY20	FY20
Category	FY18	Revised	Est.	Base	Decision	Approved
Description	Actual	Budget	Year-end	Budget	Points	Budget
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	154,652	157,100	154,705	154,705	-	154,705
FY20 Base Budget: Based on 99.8% occupancy and historic trends						
Kayak Storage Income	2,722	2,520	2,152	1,995	-	1,995
FY19 Year-end Est.: Based on 12 (46%) occupied kayak spaces at \$45 per quarter (decreased after recent thefts)						
FY20 Base Budget: Based on anticipated continued decline in usage						
Sub-Total:	157,374	159,620	156,857	156,700	-	156,700
Other Income						
Delinquent Fee Collections	970	1,025	875	800	-	800
FY20 Base Budget: Based on historic trend analysis						
Sub-Total:	970	1,025	875	800	-	800
<b>Total Revenues:</b>	<b>158,344</b>	<b>160,645</b>	<b>157,732</b>	<b>157,500</b>	<b>-</b>	<b>157,500</b>
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	-	150	125	140	-	140
FY20 Base Budget: Purchase of RV decals, replacement access cards						
Sub-Total:	-	150	125	140	-	140
Other Gen. & Admin. Expenses						
Utilities/Electricity	7,045	8,690	10,082	10,522	-	10,522
FY20 Base Budget: Electricity for street lights and use by customers. Increased cost a result of resident's increased use of outlets without an offsetting charge.						
Utilities/Water	2,237	1,864	2,490	2,550	-	2,550
FY20 Base Budget: Increased water used by customers (at no charge) and maintenance staff						
Access System Service Fee	4,505	3,238	5,011	5,328	-	5,328
FY20 Base Budget: Access gates and card system service fee and additional access cards						
Sub-Total:	13,787	13,792	17,583	18,400	-	18,400
Maint. & Repairs						
R & M - Misc.	-	150	-	-	-	-
R & M Equipment	1,529	1,450	3,174	2,000	-	2,000
FY20 Base Budget: Repairs to gate access system, water supply, and electric supply						
Sub-Total:	1,529	1,600	3,174	2,000	-	2,000
<b>Total Expenditures:</b>	<b>15,316</b>	<b>15,542</b>	<b>20,882</b>	<b>20,540</b>	<b>-</b>	<b>20,540</b>
<b>Total Revenues over Expenditures:</b>	<b>143,028</b>	<b>145,103</b>	<b>136,850</b>	<b>136,960</b>	<b>-</b>	<b>136,960</b>

## FY20 Budget

Dept.						
Sub-Department			FY19	FY19	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY20
						Approved
						Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	69,013	79,920	70,687	82,127	-	82,127
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 3 units used by non-profits who do not pay rent						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year and 3 units used by non-profits (CVO, Veterans Service and Veterans Council) who do not pay rent						
Common Area Maint Income	12,607	13,490	12,520	14,205	-	14,205
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 2 units used by non-profits who do not pay CAM						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year and 3 units used by non-profits who do not pay CAM						
Real Estate Taxes Income	8,430	9,325	8,247	9,536	-	9,536
FY19 Year-end Est.: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 vacancy 8 months (Bldg. 1 Space 2), and 2 units used by non-profits who do not pay real estate tax						
FY20 Base Budget: Based on 1 vacancy (Bldg. 2 Space 3) for entire year, 1 Exempt occupant (Bldg. 3 Space 2), and 3 units used by non-profits who do not pay real estate tax						
Sub-Total:	90,050	102,735	91,454	105,868	-	105,868
Other Income						
Delinquent Fee Collections	1,275	500	400	400	-	400
FY20 Base Budget: Projected to remain relatively constant						
Sub-Total:	1,275	500	400	400	-	400
<b>Total Revenues:</b>	<b>91,325</b>	<b>103,235</b>	<b>91,854</b>	<b>106,268</b>	<b>-</b>	<b>106,268</b>
Expenditures						
Shopping Center						
Other Gen. & Admin. Expenses						
Property taxes	15,056	15,300	15,607	16,153	-	16,153
FY20 Base Budget: A 3.5% increase is anticipated						
Telephone, Internet, Cable	989	-	1,611	1,933	-	1,933
FY19 Year-end Est.: Historically included Veterans Service Office. Increased due to addition of Veterans Council space mid-FY19.						
FY20 Base Budget: Increased due to full year of Veterans Council space.						
Utilities/Electricity	1,823	1,130	2,566	3,069	-	3,069
FY19 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Council space mid-FY19.						
FY20 Base Budget: Increased due to full year of Veterans Council space						



## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

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Base  
Budget

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Decision  
Points

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Utilities/Water	778	720	1,080	1,296	-	1,296
FY19 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Council space mid-FY19						
FY20 Base Budget: Increased due to full year of Veterans Council space						
Utilities/Solid Waste - Garb./Rec.	4,242	4,042	4,361	4,408	-	4,408
FY20 Base Budget: Expense for dumpster service						
CVO Utilities	2,810	3,743	2,779	2,833	-	2,833
FY20 Base Budget: Includes all utilities for Citizens Volunteer Organization per the two-year lease renewed by the BOT on February 26, 2019						
Sub-Total:	25,699	24,935	28,004	29,692	-	29,692

Maint. & Repairs

R & M Buildings	10,300	6,800	6,095	6,105	-	6,105
FY19 Year-end Est.: Anticipated lower than previous fiscal year due to multiple HVAC replacements in FY18						
FY20 Base Budget: Anticipated to remain stable due to expenses incurred in prior years						
R & M Grounds	-	350	209	225	-	225
FY20 Base Budget: Mulch, herbicide, and minor plant replacements						
Sub-Total:	10,300	7,150	6,304	6,330	-	6,330

Capital Outlay

Capital Outlay	4,095	-	-	-	-	-
Sub-Total:	4,095	-	-	-	-	-

<b>Total Expenditures:</b>	<b>40,094</b>	<b>32,085</b>	<b>34,308</b>	<b>36,022</b>	<b>-</b>	<b>36,022</b>
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<b>Total Revenues over Expenditures:</b>	<b>51,231</b>	<b>71,150</b>	<b>57,546</b>	<b>70,246</b>	<b>-</b>	<b>70,246</b>
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## FY20 Budget

Dept.	Sub-Department		FY18	FY19	FY19	FY20	FY20	FY20
	Category			Revised	Est.	Base	Decision	Approved
	Description		Actual	Budget	Year-end	Budget	Points	Budget
Expenditures								
Stormwater								
Professional Expenses								
	Professional Fees		9,203	2,500	900	750	-	750
	FY20 Base Budget.: Engineering fees for canal bank stabilization projects and work on resolving weir issues							
	Sub-Total:		9,203	2,500	900	750	-	750
Supplies								
	Fuel		-	250	265	295	-	295
	FY20 Base Budget: For skid steer							
	Sub-Total:		-	250	265	295	-	295
Other Gen. & Admin. Expenses								
	Equipment Leasing		-	1,000	500	500	-	500
	FY20 Base Budget: Equipment needed for specific projects							
	Sub-Total:		-	1,000	500	500	-	500
Maint. & Repairs								
	R & M Grounds		28,773	71,000	21,000	20,000	-	20,000
	FY19 Year-end Est.: Canal and lake spraying and removal of nuisance vegetation in addition to the balance of minor canal stabilization projects. Major canal stabilization projects on indefinite hold until weir and Dottie Lane piping issues resolved with the County.							
	FY20 Base Budget: \$14,000 for canal and lake spraying, \$2,000 for tree/shrub removals, \$4,000 for minor stabilization projects							
	R & M Equipment		-	500	250	250	-	250
	FY20 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance							
	Sub-Total:		28,773	71,500	21,250	20,250	-	20,250
Miscellaneous								
	Debt Service Principal		32,421	31,603	31,603	31,603	-	31,603
	FY20 Base Budget: 12 monthly payments of \$2,633.59 (last payment scheduled for July 2021)							
	Debt Service Interest		2,363	3,181	3,181	3,181	-	3,181
	FY20 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		9,390	-	-	-	-	-
	Sub-Total:		9,390	-	-	-	-	-
	Total Expenditures:		82,149	110,034	57,699	56,579	-	56,579
	Total Revenues over Expenditures:		(82,149)	(110,034)	(57,699)	(56,579)	-	(56,579)

## FY20 Budget

Dept.							
Sub-Department			FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Revenues							
R&M/Capital Projects							
Other Income							
Donations		-	-	73,589	-	-	-
FY19 Year-end Est.: CVO donation for pavilion back of Building A							
Grants and Loans		179,089	50,000	50,000	-	-	-
FY19 Year-end Est.: Golf Course FRDAP grant receipts							
Insurance Proceeds		44,795	-	-	-	-	-
Use of Fund Balance		-	-	-	-	33,975	33,975
FY20 Decision Point: To balance budget and off-set cost of one-time R&M/Capital projects (added by BOT at 4th Budget Workshop)							
Trsf. from 2018 Bond Proj. Fund			651,000	-	-	-	-
FY19 Year-end Est.: One-time transfer from the 2018 Bond Projects Fund will not be received as BOT decided to not pursue long-term financing for projects.							
Sub-Total:		223,884	701,000	123,589	-	33,975	33,975
<b>Total Revenues:</b>		<b>223,884</b>	<b>701,000</b>	<b>123,589</b>	<b>-</b>	<b>33,975</b>	<b>33,975</b>
Expenditures							
R&M/Capital Projects							
Professional Expenses							
Professional Fees		8,546	-	-	-	-	-
Sub-Total:		8,546	-	-	-	-	-
Contingency							
Contingency		-	26,498	-	100,000	-	100,000
Sub-Total:		-	26,498	-	100,000	-	100,000
Repair & Maintenance Projects							
Softball Field Fence Replacement (Irma)		14,250	-	-	-	-	-
D/E Video System Replacement and Upgrade		17,115	-	-	-	-	-
(Golf) Cart Barn Repairs (Irma)		11,625	-	-	-	-	-
Comm. Ctr. Projs.: Replace 4 Bocce Ball Courts (grant)		7,719	-	-	-	-	-
Conceptual Re-Design of D-E/19th Hole/Pro Shop Complex		16,323	-	-	-	-	-
Pool #1 Walkway Roof Replacement, Ph. 1		-	-	-	-	-	-
Pool #1 Walkway Roof Replacement, Ph. 2		-	-	-	-	66,000	66,000

## FY20 Budget

Dept.

Sub-Department

Category

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Actual

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Budget

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Decision  
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Budget

Veterans' Meeting Space (Conversion of Old Res. Relations Office)	-	15,000	15,000	-	-	-
Beach Volley Ball Court (by Pool #1)	-	4,000	-	-	-	-
Marquee Sign at Shopping Ctr.	-	19,056	19,056	-	-	-
Bldg. C Exterior Rehabilitation	-	82,000	117,225	-	-	-
Bldg. A Fire Alarm Replace./Upgrade	18,591	-	-	-	-	-
Facilities Assessment and Capital Forecasting Implementation	-	37,689	37,689	-	-	-
Pools #1 Heater Upgrade	11,971	-	-	-	-	-
Pools #2 Heater Upgrade	10,892	-	-	-	-	-
Pools #3 Heater Upgrade	10,892	12,000	-	-	-	-
Lounge Expansion Conceptual Design	3,375	5,005	15,925	-	-	-
Sub-Total:	122,753	174,750	204,895	-	66,000	66,000

### Capital Outlay

Misc. F&B Equipment	4,837	-	-	-	-	-
Replace P.S. truck (2002 mid-size)	17,415	-	-	-	-	-
Replace P.S. HD Utility Cart (2008)	8,985	-	-	-	-	-
Replace P.S. Golf Cart (2000)	9,514	-	-	-	-	-
Replace P.S. Golf Cart (2012)	9,514	-	-	-	-	-
Replace P.S. Golf Cart (2003)	8,985	-	-	-	-	-
Replace Lawnmower	32,146	-	-	-	-	-
Comm. Ctr. Projs.: Shuffle Board /Bocce Benches and Covers (grant)	20,311	-	-	-	-	-
Replace Golf Cart Path Ph. 3	20,392	-	-	-	-	-
Christmas Decorations Ph. 1	12,405	-	-	-	-	-
Christmas Decorations Ph. 2	-	7,500	7,500	-	-	-
Replace P.S. Truck (2005 F-250- size)	-	32,757	32,757	-	-	-
Replace P.S. Golf Cart (2013)	-	9,400	8,476	-	-	-
Neighborhood Revitalize Program	28,959	106,710	106,710	-	25,000	25,000
Replace Damaged Concrete Sidewalks/Assembly Areas	-	66,715	15,715	-	25,000	25,000
Replace Concrete & Pavers Lounge (West Side)	-	55,000	-	-	-	-
Expand Paver Area West of Lounge by 20 feet	-	31,000	-	-	-	-
Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete	-	11,000	-	-	-	-

## FY20 Budget

Dept.	Sub-Department		FY19	FY19	FY20	FY20	FY20
Category		FY18	Revised	Est.	Base	Decision	Approved
Description		Actual	Budget	Year-end	Budget	Points	Budget
Replace Pit Building at Pool #1 and Add Salt Water System		-	60,000	61,200	-	-	-
Relocate Heater Equipment into New Pit Building at Pool #1		-	44,000	44,900	-	-	-
Replace Pit at Pool #2		-	40,000	41,600	-	-	-
Hi-Def CCTV Cameras		13,269	-	-	-	-	-
Admin. Building Replacement		637,553	332,394	518,731	-	-	-
Upgrade Electrical Infrastructure in Bldg. A		-	146,475	-	-	-	-
Bldg. A Renovation Design		-	-	29,000	-	-	-
Replace Roof on Bldg. A		91,226	-	-	-	-	-
Long-term Records Storage Unit (replaces rental unit)		1,983	-	-	-	-	-
Golf Course Pump House		18,740	-	-	-	-	-
Bldg. A Kitchen Remodel Design		13,008	-	-	-	-	-
19th Hole Kitchen Renovation Design		10,089	-	-	-	-	-
Additional Parking Lights at the Shopping Center		-	18,000	-	-	-	-
Replace Roof on Lounge		-	32,000	-	-	-	-
Sails (Sun Shades) South of Lounge		5,713	5,713	5,713	-	-	-
Additional 4 Pickle Ball Courts		17,830	9,330	9,330	-	-	-
Restore Golf Course Bunkers Ph. 3		8,720	28,800	28,800	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf		-	22,500	22,500	-	-	-
Pool #2 Canopy on Grass		-	-	14,000	-	-	-
Pavilion Behind Building A (Donated by CVO)		-	-	73,589	-	-	-
Pool 2 Restrooms Roof Replacement (w/ metal)		-	-	-	-	25,000	25,000
Pool 3 Restrooms Roof Replacement (w/metal)		-	-	-	-	25,000	25,000
Bandshell Lakeside of Lounge		-	-	-	-	20,000	20,000
Lounge Expansion Conceptual Design		-	-	-	-	145,000	145,000
Replace Sidewalks at D&E / 19th Hole		-	-	-	-	21,800	21,800
Installation of Mechanical Pool Cover at Pool #1		-	-	19,500	-	-	-
Installation of Mechanical Pool Covers at Pools #2 & #3		-	-	-	-	40,000	40,000

## FY20 Budget

Dept.

Sub-Department

Category

Description

FY18  
Actual

FY19  
Revised  
Budget

FY19  
Est.  
Year-end

FY20  
Base  
Budget

FY20  
Decision  
Points

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Budget

Replace P.S. truck (2006 F-250 size)	-	-	-	-	35,000	35,000
Additional P.S. Truck	-	-	-	-	24,000	24,000
Utility Cart for Custodian Supervisor	-	-	-	-	8,500	8,500
Replace Lawnmower	-	-	-	-	32,000	32,000
Lake Bank Repairs	-	-	-	-	75,000	75,000
(Golf) Irrigation System Replacement, Ph. 1 (6 satellite boxes)	-	-	-	-	60,000	60,000
Beach projects, Ph. 3 (Restrooms)	-	-	-	-	95,700	95,700
Bench Covers for (26) Benches at Shuffleboard Courts	-	-	-	-	24,000	24,000
8 Benches for Miniature Golf Course	-	-	2,400	-	-	-
New Carpet and Flooring in Pro Shop ( added by staff after FY20-24 5yrFM&CIP workshop)	-	-	-	-	7,500	7,500

Sub-Total:      991,592      1,059,294      1,042,421      -      688,500      688,500

**Total Expenditures:      1,122,891      1,260,542      1,247,316      100,000      754,500      854,500**

**Total Revenues over Expenditures:      (899,007)      (559,542)      (1,123,727)      (100,000)      (720,525)      (820,525)**

### FY20 General Fund Approved Budget Decision Point List

Type	No.	Project Name	Department		D.P. Form (Y/N)	NOTES	Included in FY20 (Y/N)
Revenues/Sources							
	1	Increase in Assessment by \$1.90 per Month	Administration: Finance	111,218	N	\$1.90 or 3.00% to off-set inflationary increases	Y
	2	Increase in Assessment by \$0.73 per Month	Administration: Finance	42,721	N	Added by the BOT during the F20-24 5yrFM&CIP Workshop on Jan. 31, 2019 to round the monthly assessment rate up to the next integer.	Y
Total Requested G.F. Revenue/Sources Decision Points				153,939			
Total G.F. Revenue/Sources Decision Points within FY20 Budget				153,939			
Expenditures/Uses							
	1	CivicRec	Administration: District Clerk	10,500	Y	A web-based system that would permit residents to request meeting room reservation, purchase Food & Beverage tickets, and guest passes, etc.	Y
	2	Pay Plan Adjustment	Administration: Finance	45,342	Y	2.5% additional increase to the pay scale (increase of all non-tipped employee minimum pay rates).	Y
	3	DOR/ARCC Inspector Full Time Conversion (0.5 FTE )	Resident Relations: DOR Enforcement	29,675	Y	Conversion of a part-time position to full-time.	Y
	4	Attendance at Dude University	Property Services: Building	2,060	Y	To better utilize use of web-based work orders system and capital forecasting systems via "train the trainer" approach.	Y
	5	BBRD purchased Dart Machines (2) and Maintenance	Property Services: Recreation	10,800	Y	Listed for BOT consideration of alternate to current method of providing dart machines.	N
	6	R&M/Capital Projects (as presented to the BOT as part of the Proposed FY20-24 5yrFM&CIP)	R&M/Capital	752,200	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document.	Y
	7	Utility Cart for Custodian Supervisor (added by staff after FY20-24 5yrFM&CIP workshop)	R&M/Capital	8,500	Y	Prior supervisor preferred to ride with another person when traveling from one site to another. Current supervisor prefers to independently check on buildings and employees.	Y
	8	New Carpet and Flooring in Pro Shop ( added by staff after FY20-24 5yrFM&CIP workshop)	R&M/Capital	7,500	Y	Replacement of carpet and allowance for possible repair to wooden sub-floor.	Y
Total Requested G.F. Expenditure/Uses Decision Points				866,577			
Total G.F. Expenditure/Uses Decision Points within FY20 Budget				855,777			

**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: CivicRec  
Department: Administration  
Sub-Dept.: District Clerk  
FY20 Costs: \$10,500

**Justification:**

Per the District Clerk:

The CivicRec Parks and Recreation Software can centralize District recreation operations. CivicRec (a product of CivicPlus which is the provider of the CivicClerk agenda system BBRD acquired in FY19) is cloud based which means staff can manage operations from any computer with access to the internet - and on any device. Additionally, residents can use the recreation registration software to create accounts to purchase guest passes, event tickets, rent facilities, pay late fees, and more. The dashboard will allow residents to access information without searching through web pages or directly contacting staff. Residents can conveniently view notifications, messages, and calendars when logged in then easily browse the site to make payments or purchases and reserve/rent facilities (at the time of this proposal, other department managers who would be impacted by this proposal had not had a chance to access the feasibility and cost/saving).

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

**Budget Detail:**

Professional Fees	Implementation	3,000
	Recurring Cost	4,500
	Database Import	3,000
	Total:	10,500



**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: Pay Plan Adjustment  
Department: Administration  
Sub-Dept.: Finance  
FY20 Costs: \$45,342

**Justification:**

Beginning in FY17, BBRD adopted a formal pay and classification plan based on a representative employee pay survey and an internal comparative-worth review to ensure the continued equity of the pay and classification plan where employees performing comparable work are fairly compensated. Based on results of a salary survey of comparable positions within comparable organizations (mirroring the salary survey conducted two years ago) BBRD's pay and classification plan is approximately 7.4% below market average. This finding was not surprising given the number of skilled and semi-skilled employees who left BBRD in 2018 for better compensated positions in other organizations. To address this issue and help retain a qualified and experienced workforce, an increase in the annual employee incentive funding (i.e. monies used to give employees a cost of living adjustment and merit increase) from the historic 3% maximum to a 5% maximum is included in the FY20 Approved Budget. Additionally, this decision point funds an additional 2.5% increase in the FY20 employee incentive funding to move BBRD's pay and classification plan to "average" in comparison to comparable positions within comparable organizations.

**Budget Detail:**

Employee Incentive	45,342
Total:	45,342

### Decision Point

Justification:

The success of any Department depends on the employees and the continuity of those employees. It takes 6-9 Months to train a DOR/ARCC Inspector. After which they must attend the Florida Association of Code Enforcement training at a cost of approximately \$2000. The continual growth in this department relies on hiring and retaining the employees. With the addition of 1.0 FTE full-time position and the deletion of 0.50 FTE part-time position (net increase of 0.50 FTE), the Department will continue to grow as a professional, knowledgeable, stable team, serving the needs of the department and District.

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

F/T Salaries	1.00 FTE	29,827
P/T Wages	0.50 FTE	(14,913)
Payroll Taxes		1,141
401 A Benefit		894
Medical/Dental/Life Ins.		12,553
Workers Comp. Insurance		173
<b>Total:</b>		<b>29,675</b>

**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: Dude University  
Department: Property Services  
Sub-Dept.: Recreation  
FY20 Costs: \$2,060

Justification:

In FY15, BBRD began using Facility Dude, a web-based work order system to increase the efficiency and effectiveness of internal work orders plus provide an accountability system for requests. In FY19, BBRD began use of Dude Solutions' Capital Planning System, a web-based facilities maintenance and budgeting system. Dude Solutions offers an annual Dude University, a five day educational seminar to teach the optimal use of their products. While staff is proficient in the basic use of these systems, a modest investment by BBRD to send one employee (member of Property Services management) to the 2020 Dude University would enable all of Property Services management personnel to improve their usage of these systems through a "train the trainer" approach.

Budget Detail:

Travel and Training	2,060
Total:	2,060

**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: Dart Machines (2) and Free Use  
Department: Property Services  
Sub-Dept.: Recreation  
FY20 Costs: \$10,800

**Justification:**

Historically, BBRD provided two dart machines for residents use at the Lounge via a contract where the vendor provided the machines and service at no cost and split the revenue 50/50 with BBRD (which has been accounted as Food & Beverage Department revenue). However, as the current vendor is planning to cease operations later this calendar year, residents have voiced their displeasure with the amount of service needed. Additionally, dart players have questioned the historic practice of "pay for play" for darts as opposed to the "free" use of the pool tables, bocce ball courts, etc.

This decision point would end the practice of "pay for play" by BBRD purchasing dart machines and paying for maintenance and repairs as needed. BBRD would purchase 2 units costing \$3,500-\$4,000 each and then incur the cost for service and maintenance. No fee would be charged to residents for their use.

An alternate option would be for BBRD to lease units with all the revenue from the fees paid by players going to the vendor until a certain amount is reached (\$3,000 was proposed by one vendor) who would then split the remaining annual receipts with BBRD (previously mentioned vendor offered to give BBRD 25% of receipts over \$3,000 annually).

This decision point was not recommended (by the Community Manager) in lieu of seeking another vendor with a similar arrangement as exists with the current provider (no leasing or purchase cost and revenue split between the vendor and BBRD) but provided for the edification of the reader concerning options of the status quo.

**Budget Detail:**

<b>R &amp; M Equipment</b>	Dart Machines purchase	7,500
	Maintenance	1,800
Expenditures Sub-Total:		9,300
<b>Vending Machine Income</b>	F&B: Lounge	(1,500)
Revenues Sub-Total:		(1,500)
<b>Total Net Cost:</b>		<b>10,800</b>

**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: Utility Cart for Custodian Supervisor (added by staff after FY20-24 5yrFM&CIP workshop)  
Department: R&M/Capital  
Sub-Dept.: \_\_\_\_\_  
FY20 Costs: \$8,500

**Justification:**

Prior supervisor preferred to ride with another employee when traveling from one site to another. Current supervisor prefers to independently monitor the cleanliness of buildings, meeting room set-ups, and other tasks. This decision point will eliminate currently inefficient time when the Custodian Supervisor has to wait for a BBRD vehicle to use.

**Budget Detail:**

Capital Outlay		8,500
Total:		8,500

**Barefoot Bay Recreation District**

FY20 Approved Budget

Decision Point

Title: New Carpet and Flooring in Pro Shop ( added by staff after FY20-24 5yrFM&CIP workshop)  
Department: Golf - Pro Shop  
Sub-Dept.: \_\_\_\_\_  
FY20 Costs: \$7,500

Justification:

The Pro Shop carpeting is aged, worn out, and the seams in the middle of the floor may become a tripping hazard (in the future) to distracted customers walking through the area. An allowance is factored into this decision point for possible damage beneath the carpeting due to water spills, deterioration, etc.

Although this decision point was not recommended by the Community Manager, the BOT added it to the FY20 Approved Budget.

Budget Detail:

R & M Buildings		7,500
	Total:	7,500

General Fund  
FY19 Year-end Estimate  
Comparative Table

General Fund  
FY19 Year-end Estimate  
Comparative Table

	Admin: District Clerk	Admin: Finance	R.R.: Customer Service	R.R.: 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- Pro Shop	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	342,750	-	-	-	-	342,750
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,105	-	-	-	-	45,105
Guest Passes	-	-	63,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,250
Golf Memberships	-	-	-	-	-	-	-	-	-	-	210,986	-	-	-	-	-	-	-	-	-	210,986
Non Resident Golf User Fees	-	-	-	-	-	-	-	-	-	-	1,100	-	-	-	-	-	-	-	-	-	1,100
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	-	80,046	-	-	-	-	-	-	-	-	-	80,046
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	-	84,957	-	-	-	-	-	-	-	-	-	84,957
Handicap Fees	-	-	-	-	-	-	-	-	-	-	7,740	-	-	-	-	-	-	-	-	-	7,740
Golf Club Storage	-	-	-	-	-	-	-	-	-	-	330	-	-	-	-	-	-	-	-	-	330
Practice Range	-	-	-	-	-	-	-	-	-	-	2,189	-	-	-	-	-	-	-	-	-	2,189
Greens Fees	-	-	-	-	-	-	-	-	-	-	141,505	-	-	-	-	-	-	-	-	-	141,505
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	-	2,412	-	-	-	-	-	-	-	-	-	2,412
Merchandise Sales	-	-	-	-	-	-	-	-	-	-	69,974	-	-	-	-	-	-	-	-	-	69,974
Beverage Sales	-	-	-	-	-	-	359,588	281,451	31,376	143,447	-	-	-	-	-	-	-	-	-	-	815,862
Food Sales	-	-	-	-	-	-	60,258	164,363	39,614	108,805	-	-	-	-	-	-	-	-	-	-	373,040
Building Rentals	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000
DOR Enforcement Fees	-	-	-	19,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,000
Grants and Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	50,000
Interest Income	-	16,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,000
Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,589	73,589
Vending Machine Income	-	-	-	-	-	-	1,625	-	-	-	-	-	-	-	-	-	-	-	-	-	1,625
NSF Fees	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	4,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	875	-	-	5,295
Lien Fee Reimbursement	-	1,680	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,680
Legal Fee Recovery	-	2,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,100
Postage Revenue	-	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98
Ins. Proceeds (reimbursements)	21,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,407
Proceeds from Sale of Fixed Assets	-	8,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,500
Misc. Income General	95	13,826	4,785	-	-	-	1,915	975	-	15,755	1,546	-	-	-	-	-	-	-	-	-	38,897
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154,705	-	-	154,705
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,152	-	-	2,152
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,687	-	-	-	70,687
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,520	-	-	-	12,520
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,247	-	-	-	8,247
Total Revenues:	21,502	3,756,808	70,035	19,000	-	-	423,386	446,789	70,990	268,007	602,785	-	-	-	-	387,855	91,854	157,732	-	123,589	6,440,332
Expenditures																					
F/T Salaries	82,158	168,293	66,594	86,072	-	62,253	22,589	71,542	9,066	19,677	136,784	246,624	78,290	65,004	82,153	-	-	-	-	-	1,197,099
P/T Wages	4,486	-	48,880	45,636	35,301	17,613	63,267	81,862	7,595	41,412	54,862	24,207	38,110	133,469	163,719	30,787	-	-	-	-	791,206
Special Pay	1,300	1,000	1,000	200	-	-	-	-	-	-	520	298	-	-	6,115	-	-	-	-	-	10,433
Overtime	22	4,850	-	98	-	-	219	1,995	-	2,354	-	6,132	-	953	1,501	-	-	-	-	-	18,124
Payroll Taxes	6,628	12,917	8,930	10,098	2,701	6,109	4,338	11,414	1,261	4,721	14,701	20,719	8,904	15,214	18,809	2,355	-	-	-	-	149,819
401 A Benefit	1,681	3,272	913	-	-	1,867	-	-	-	-	4,104	2,403	-	-	-	-	-	-	-	-	14,240
Medical/Dental/Life Insurance	21,911	21,221	11,168	22,084	-	1,860	21,348	32,557	-	-	11,038	54,551	10,997	10,997	21,912	-	-	-	-	-	241,644
Payroll Fees	-	16,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,160
Professional Fees	3,265	20,338	-	205	29,450	482	574	997	-	-	798	425	-	186	-	-	-	-	900	-	57,620
Legal Fees	73,955	-	950	20,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	95,865
Management Fees	173,289	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173,289
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
Software Renewal/Support Fees	39,590	5,221	350	10,884	-	-	-	-	-	-	1,860	-	-	-	-	-	-	-	-	-	57,905
Operating Supplies	4,951	2,877	3,865	2,687	203	653	3,996	4,892	34	7,804	9,977	8,181	636	2,181	1,250	399	-	125	-	-	54,711
Cleaning Supplies	-	-	-	-	-	-	1,654	4,359	-	-	-	-	-	-	-	-	-	-	-	-	6,013
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,057	-	-	-	-	-	34,057
Chemicals	-	-	-	-	-	-	-	-	-	-	-	316	1,149	22,501	-	-	-	-	-	-	23,966

General Fund  
FY19 Year-end Estimate  
Comparative Table

General Fund  
FY19 Year-end Estimate  
Comparative Table

	Admin:		R.R.:		R.R.:				F&B:												R&M/	
	District	Admin:	Customer	R.R.:	Comm.	F&B:	F&B:	F&B: 19th	Pasta	F&B:	Golf-	P.S.:	P.S.:	P.S.:	P.S.:	P.S.	Shopping	Vehicle	Storm-	R&M/		
Description	Clerk	Finance	Service	DOR	Watch	Admin.	Lounge	Hole	Night	Sp. Events	Pro Shop	Buildings	Grounds	Custodial	Pools	Rec.	Center	Storage	water	Capital	Total	
Beverage Supplies	-	-	-	-	-	-	4,984	2,451	-	1,389	-	-	-	-	-	-	-	-	-	-	8,824	
Paper Supplies	-	-	-	-	-	111	7,346	7,821	-	677	-	-	-	-	-	-	-	-	-	-	15,955	
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	-	9,751	556	253	-	-	-	-	-	-	10,560	
Fuel	-	-	-	2,844	4,699	-	-	65	-	-	-	10,150	2,920	731	-	-	-	-	265	-	21,674	
Collection Fees	-	69,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	69,750	
Collection Discounts	-	117,057	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,057	
Property Taxes	-	15,772	-	-	-	-	-	-	-	-	1,365	-	-	-	-	-	15,607	-	-	-	32,744	
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
Employee Incentive	-	6,360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,360	
Employee Recruitment & Testing	449	199	375	357	139	65	924	981	22	-	425	253	375	799	350	100	-	-	-	-	5,813	
Lien & Recording Fees	235	1,088	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,323	
Travel & Training	4,680	5,600	2,633	1,994	-	213	2,196	2,439	-	-	2,438	2,160	-	-	962	-	-	-	-	-	25,315	
Telephone, Internet, Cable	2,199	3,301	1,291	2,185	397	1,646	724	12,578	-	-	3,998	5,203	-	537	2,618	1,623	1,611	-	-	-	39,911	
Postage	2,635	2,104	505	3,135	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,379	
Utilities/Electrical	-	3,605	675	669	-	-	1,633	2,216	-	-	22,345	17,981	-	-	17,496	7,501	2,566	10,082	-	-	86,769	
Utilities/Propane	-	-	-	-	-	-	2,927	4,156	-	1,733	-	-	-	-	7,724	688	-	-	-	-	17,228	
Utilities/Water	-	-	321	265	-	-	928	1,376	-	-	7,129	5,544	-	-	13,550	5,080	1,080	2,490	-	-	37,763	
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	1,688	1,089	219	887	8,644	6,002	4,586	-	-	1,383	4,361	-	-	-	28,859	
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,355	-	-	-	-	8,355	
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,779	-	-	-	2,779	
Equipment Leasing	3,398	1,860	1,988	2,977	-	-	2,034	3,468	-	8,965	29,252	2,650	4,274	-	-	1,205	-	-	500	-	62,571	
Uniform Leasing	-	-	-	-	-	-	2,658	2,677	-	-	-	-	-	-	-	-	-	-	-	-	5,335	
Insurance	149,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,626	
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,478	-	-	-	-	15,478	
Workers Comp. Insurance	1,212	396	214	396	184	-	1,824	3,492	529	1,982	4,832	10,908	5,244	8,244	8,160	816	-	-	-	-	48,433	
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,011	-	-	5,011	
Licenses, permits & lien fees	-	-	-	-	-	-	-	-	-	1,054	-	201	500	-	1,050	-	-	-	-	-	2,805	
Printing	1,899	1,105	399	298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,701	
Advertising	3,620	1,089	-	-	-	-	188	1,200	-	3,652	2,880	-	-	-	-	-	-	-	-	-	12,629	
Employee Clothing Allowance	-	-	-	398	185	-	-	-	-	-	-	1,410	825	1,751	1,102	-	-	-	-	-	5,671	
Bank Charges	-	27,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,230	
Dues & Subscriptions	3,850	740	8,564	420	-	1,908	3,991	1,555	-	1,326	7,350	2,788	-	-	-	-	-	-	-	-	32,492	
DOR Enforcement Expenses	-	-	-	4,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,480	
Election Expenses	2,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,351	
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	-	443,465	-	-	-	-	-	-	-	-	-	443,465	
R & M Misc	-	-	-	-	-	-	114	98	-	-	-	6,552	-	-	-	-	-	-	-	-	6,764	
R & M Buildings	-	2,307	540	371	-	-	2,994	1,738	118	301	4,890	52,478	-	-	-	150	6,095	-	-	-	71,982	
R & M Grounds	-	-	-	-	-	-	-	-	-	-	39,990	12,500	3,102	-	-	38,965	209	-	21,000	-	115,766	
R & M Equipment	1,925	1,010	1,875	375	-	195	6,232	8,254	-	1,227	17,353	4,780	7,302	688	4,680	4,920	-	3,174	250	-	64,240	
R & M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,136	-	-	-	-	-	15,136	
Vehicle Maintenance	-	-	-	822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	822	
Music & Entertainment	-	-	-	-	-	-	56,226	15,455	3,595	31,599	-	-	-	-	-	-	-	-	-	-	106,875	
Food Costs of Sales	-	-	-	-	-	-	33,141	85,468	20,599	56,578	-	-	-	-	-	-	-	-	-	-	195,786	
Beverage Costs of Sales	-	-	-	-	-	-	126,890	88,304	10,981	45,919	-	-	-	-	-	-	-	-	-	-	272,094	
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	19,825	14,786	155	7,174	-	-	-	-	-	-	-	-	-	-	41,940	
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	-	-	43,850	-	-	-	-	-	-	-	-	-	43,850	
Miscellaneous Expenditures	-	-	650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650	
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,603	-	31,603	
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,181	-	3,181	
R&M Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	204,895	204,895	
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,042,421	1,042,421	
Cash Over/Short	-	-	(7)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7)	
Total Expenditures:	596,315	547,722	162,673	220,910	73,259	94,975	397,452	471,285	54,174	240,431	874,850	515,167	167,770	263,508	402,344	119,805	34,308	20,882	57,699	1,247,316	6,562,845	
Total Revenues over Expenditures:	(574,813)	3,209,086	(92,638)	(201,910)	(73,259)	(94,975)	25,934	(24,496)	16,816	27,576	(272,065)	(515,167)	(167,770)	(263,508)	(402,344)	268,050	57,546	136,850	(57,699)	(1,123,727)	(122,513)	



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- Pro Shop	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	-	3,863,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,863,365
Recreation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,250	-	-	-	-	338,250
Badge & Additional Social Membership	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,300	-	-	-	-	44,300
Guest Passes	-	-	62,005	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,005
Golf Memberships	-	-	-	-	-	-	-	-	-	-	214,587	-	-	-	-	-	-	-	-	-	214,587
Non Resident Golf Initiation Fees	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	1,000
Fleet Golf Cart Rentals	-	-	-	-	-	-	-	-	-	-	82,002	-	-	-	-	-	-	-	-	-	82,002
Private Golf Cart Fees	-	-	-	-	-	-	-	-	-	-	86,995	-	-	-	-	-	-	-	-	-	86,995
Handicap Fees	-	-	-	-	-	-	-	-	-	-	6,980	-	-	-	-	-	-	-	-	-	6,980
Golf Club Storage	-	-	-	-	-	-	-	-	-	-	385	-	-	-	-	-	-	-	-	-	385
Practice Range	-	-	-	-	-	-	-	-	-	-	2,478	-	-	-	-	-	-	-	-	-	2,478
Greens Fees	-	-	-	-	-	-	-	-	-	-	143,650	-	-	-	-	-	-	-	-	-	143,650
Golf Rental Equipment	-	-	-	-	-	-	-	-	-	-	2,395	-	-	-	-	-	-	-	-	-	2,395
Merchandise Sales	-	-	-	-	-	-	-	-	-	-	71,987	-	-	-	-	-	-	-	-	-	71,987
Beverage Sales	-	-	-	-	-	-	371,609	288,487	32,160	152,567	-	-	-	-	-	-	-	-	-	-	844,823
Food Sales	-	-	-	-	-	-	62,559	168,472	40,604	116,671	-	-	-	-	-	-	-	-	-	-	388,306
Building Rentals	-	-	4,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500
DOR Enforcement Fees	-	-	-	18,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,500
Grants and Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Income	-	14,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,500
Miscellaneous Income Golf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vending Machine Income	-	-	-	-	-	-	1,655	-	-	-	-	-	-	-	-	-	-	-	-	-	1,655
NSF Fees	-	80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80
Sales Tax Discounts	-	360	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360
Delinquent Fee Collections	-	4,620	-	-	-	-	-	-	-	-	-	-	-	-	-	-	400	800	-	-	5,820
Lien Fee Reimbursement	-	1,580	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,580
Legal Fee Recovery	-	1,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,545
Postage Revenue	-	105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105
Ins. Proceeds (reimbursements)	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Proceeds from Sale of Fixed Assets	-	6,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500
Misc. Income General	110	5,000	4,500	-	-	-	2,200	1,125	-	21,672	1,775	-	-	-	-	-	-	-	-	-	36,382
Vehicle Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	154,705	-	-	154,705
Kayak Storage Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,995	-	-	1,995
Leasing Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,127	-	-	-	82,127
Common Area Maint. Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,205	-	-	-	14,205
Real Estate Taxes Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,536	-	-	-	9,536
Use of Fund Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,975	33,975
Total Revenues:	3,110	3,897,655	71,005	18,500	-	-	438,023	458,084	72,764	290,910	614,234	-	-	-	-	382,550	106,268	157,500	-	33,975	6,544,578
Expenditures																					
F/T Salaries	87,485	184,246	68,802	116,732	-	62,857	22,419	72,815	9,153	19,868	138,112	249,018	79,050	72,394	82,950	-	-	-	-	-	1,265,901
P/T Wages	2,428	-	65,854	22,588	37,684	17,784	64,483	82,702	7,669	41,814	55,427	24,442	38,480	134,765	165,309	31,086	-	-	-	-	792,515
Overtime	-	-	150	140	75	-	227	2,138	-	2,678	-	1,050	100	564	1,129	-	-	-	-	-	8,251
Special Pay	1,300	1,000	1,000	200	-	-	-	-	-	-	-	300	-	-	6,515	-	-	-	-	-	10,315
Payroll Taxes	6,693	14,095	10,601	10,684	2,851	6,169	4,380	11,525	1,274	4,767	14,806	20,920	8,991	15,847	18,992	2,378	-	-	-	-	154,973
401 A Benefit	1,698	3,303	958	894	-	1,885	-	-	-	-	4,143	2,427	-	-	-	-	-	-	-	-	15,308
Medical/Dental/Life Insurance	25,106	24,299	12,768	37,801	-	12,553	25,106	37,659	-	-	12,635	62,529	12,594	12,594	25,106	-	-	-	-	-	300,750
Payroll Fees	-	16,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,160
Professional Fees	13,765	3,525	-	250	36,000	482	633	1,592	-	-	825	525	-	199	-	-	-	-	750	-	58,546
Legal Fees	77,000	-	1,105	18,480	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	96,585
Management Fees	222,374	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	222,374
Management Fees/Tax Roll	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000
Accounting & Auditing Fees	-	31,163	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,163
Software Renewal/Support Fees	25,640	5,430	355	11,001	-	-	-	-	-	-	1,860	-	-	-	-	-	-	-	-	-	44,286
Operating Supplies	4,969	2,903	3,813	2,713	203	668	3,752	4,933	55	8,035	10,000	6,652	649	2,204	1,349	500	-	140	-	-	53,538
Cleaning Supplies	-	-	-	-	-	-	1,667	4,407	-	-	-	-	-	23,128	-	-	-	-	-	-	29,202
Chlorine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,033	-	-	-	-	-	35,033
Chemicals	-	-	-	-	-	-	-	-	-	-	-	325	2,049	-	-	-	-	-	-	-	2,374
Beverage Supplies	-	-	-	-	-	-	5,041	2,549	-	1,427	-	-	-	-	-	-	-	-	-	-	9,017

General Fund  
FY20 Approved Budget  
Comparative Table

General Fund  
FY20 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- Pro Shop	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	-	-	-	-	-	125	7,422	7,874	-	724	-	-	-	-	-	-	-	-	-	-	16,145
Small Tools & Hardware	-	-	-	-	-	-	-	-	-	-	-	10,043	799	200	-	-	-	-	-	-	11,042
Fuel	-	-	-	2,903	4,736	-	-	69	-	-	-	10,300	3,302	801	-	-	-	-	295	-	22,406
Collection Fees	-	70,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,479
Collection Discounts	-	117,351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	117,351
Property Taxes	-	16,246	-	-	-	-	-	-	-	-	1,365	-	-	-	-	-	16,153	-	-	-	33,764
ICMA Retirement	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Employee Incentive	-	147,587	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	147,587
Employee Recruitment & Testing	250	259	380	362	150	-	755	862	32	-	450	395	400	625	441	100	-	-	-	-	5,461
Lien & Recording Fees	235	1,112	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,347
Travel & Training	4,680	3,500	3,210	2,231	-	235	2,223	2,546	-	-	2,450	4,249	-	-	999	-	-	-	-	-	26,323
Telephone, Internet, Cable	2,231	3,378	1,315	2,235	397	1,694	736	12,624	-	-	4,073	5,299	-	547	2,689	1,661	1,933	-	-	-	40,812
Postage	2,732	2,168	505	3,156	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,561
Utilities/Electrical	-	3,522	605	615	-	-	1,695	2,283	-	-	23,096	18,201	-	-	18,703	7,591	3,069	10,522	-	-	89,902
Utilities/Propane	-	-	-	-	-	-	2,934	4,267	-	1,899	-	-	-	-	8,788	705	-	-	-	-	18,593
Utilities/Water	-	-	330	285	-	-	956	1,426	-	-	7,203	5,599	-	-	13,968	4,950	1,296	2,550	-	-	38,563
Utilities/Solid Waste-Garbage	-	-	-	-	-	-	1,694	1,097	224	901	8,731	5,950	5,000	-	-	1,409	4,408	-	-	-	29,414
Utilities/Portable Toilets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,102	-	-	-	-	8,102
CVO Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,833	-	-	-	2,833
Equipment Leasing	3,401	1,860	2,033	2,992	-	-	2,056	3,271	-	8,999	29,252	3,381	4,352	-	-	1,259	-	-	500	-	63,356
Uniform Leasing	-	-	-	-	-	-	2,732	2,698	-	-	-	-	-	-	-	-	-	-	-	-	5,430
Insurance	149,626	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,626
Resident Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,750	-	-	-	-	14,750
Workers Comp. Insurance	1,151	376	203	549	184	1,813	1,733	3,317	504	1,883	4,590	10,363	4,982	7,832	7,752	755	-	-	-	-	47,987
Access System Service Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,328	-	-	5,328
Licenses, permits & lien fees	-	-	-	-	-	-	-	-	-	1,195	-	226	500	-	1,050	-	-	-	-	-	2,971
Printing	1,903	1,180	409	301	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,793
Advertising	3,651	1,145	-	-	-	-	275	1,225	-	3,677	2,891	-	-	-	-	-	-	-	-	-	12,864
Employee Clothing Allowance	-	-	-	403	205	-	-	-	-	-	-	1,410	825	1,751	1,102	-	-	-	-	-	5,696
Bank Charges	-	28,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,750
Dues & Subscriptions	4,910	920	8,670	435	-	-	4,263	1,605	-	-	7,350	3,886	-	-	-	-	-	-	-	-	32,039
DOR Enforcement Expenses	-	-	-	4,199	-	-	-	-	-	1,387	-	-	-	-	-	-	-	-	-	-	5,586
Election Expenses	7,935	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,935
Golf Course Maintenance	-	-	-	-	-	-	-	-	-	-	456,769	-	-	-	-	-	-	-	-	-	456,769
R & M Misc	-	-	-	-	-	-	115	254	-	-	-	22,473	-	-	-	-	-	-	-	-	22,842
R & M Buildings	-	2,346	540	365	-	-	3,078	1,899	127	344	5,900	41,591	-	-	-	-	6,105	-	-	-	62,295
R & M Grounds	-	-	-	-	-	-	-	-	-	-	39,000	-	3,255	-	-	39,590	225	-	20,000	-	102,070
R & M Equipment	500	650	400	1,847	-	275	7,567	8,156	-	2,546	7,100	9,751	7,501	737	4,766	4,951	-	2,000	250	-	58,997
R & M Pools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,601	-	-	-	-	-	15,601
Vehicle Maintenance	-	-	-	884	-	-	-	-	-	-	-	4,821	-	-	-	-	-	-	-	-	5,705
Canal/Lake Restoration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	24,390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	124,390
Music & Entertainment	-	-	-	-	-	-	56,994	15,655	3,599	33,224	-	-	-	-	-	-	-	-	-	-	109,472
Food Costs of Sales	-	-	-	-	-	-	32,530	87,605	21,114	57,993	-	-	-	-	-	-	-	-	-	-	199,242
Beverage Costs of Sales	-	-	-	-	-	-	130,063	89,430	11,256	50,008	-	-	-	-	-	-	-	-	-	-	280,757
Soft Drinks & CO <sub>2</sub>	-	-	-	-	-	-	21,296	14,982	160	7,354	-	-	-	-	-	-	-	-	-	-	43,792
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	-	-	45,625	-	-	-	-	-	-	-	-	-	45,625
Miscellaneous Expenditures	-	-	650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	650
Debt Service Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31,603	-	-	31,603
Debt Service Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,181	-	3,181
Transfer to Debt Service Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
R&M Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,000	66,000
Capital projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	688,500	688,500
Total Expenditures:	656,663	714,343	184,656	245,245	82,485	106,540	408,825	483,465	55,167	250,723	883,653	526,126	172,829	274,188	412,242	119,787	36,022	20,540	56,579	854,500	6,544,578
Total Revenues over Expenditures:	(653,553)	3,183,312	(113,651)	(226,745)	(82,485)	(106,540)	29,198	(25,381)	17,597	40,187	(269,419)	(526,126)	(172,829)	(274,188)	(412,242)	262,763	70,246	136,960	(56,579)	(820,525)	-

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Administration (roll up)</b>									
Revenues									
Assessments									
District Assessment Fee	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,515,627	2,933,564	3,590,100	3,010,642
Total Assessments	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,515,627	2,933,564	3,590,100	3,010,642
Investment Income									
Interest Income	1,207	11,755	1,015	12,154	148	20,873	6,069	25,164	9,601
Total Investment Income	1,207	11,755	1,015	12,154	148	20,873	6,069	25,164	9,601
Other Income									
Trsf. From Other Depts.	-	-	-	-	-	-	-	-	-
NSF Fees	240	480	240	320	120	160	40	40	80
Sale Tax Discount	150	360	150	360	150	360	150	360	150
Delinquent Fee Collections	3,130	7,250	2,570	6,550	2,250	5,150	1,910	1,205	1,595
Lien Fee Reimbursement	1,035	3,420	675	1,395	1,665	2,655	270	1,890	630
Legal Fee Recovery	6,425	4,393	2,266	6,046	664	4,858	-	10,956	5,091
Postage revenue	127	417	81	179	200	327	30	78	-
Recreation Fees	-	-	-	-	-	-	-	-	-
Handicap Fees	-	-	-	-	-	-	-	-	-
Code Enforcement Fees	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	5,035	-	300	-	-	-	12,169	-
Donations	100	100	178	178	-	-	-	-	-
Insurance Proceeds	7,961	7,961	8,248	16,429	625	625	6,623	6,985	14,437
Misc. Income General	3,571	5,692	36,646	36,994	257	21,587	53	9,071	11,612
Leasing Income	-	-	-	-	-	-	-	-	-
Total Other Income	22,740	35,109	51,054	68,752	5,931	35,722	9,076	42,755	33,595
<b>Total Revenues</b>	<b>2,685,965</b>	<b>3,412,354</b>	<b>2,858,104</b>	<b>3,592,467</b>	<b>2,834,941</b>	<b>3,572,222</b>	<b>2,948,709</b>	<b>3,658,019</b>	<b>3,053,838</b>
Expenditures									
Personnel Expenses									
F/T Salaries	72,280	179,608	65,656	169,011	82,590	204,759	83,922	188,623	84,323
P/T Wages	5,261	15,711	15,215	35,385	5,662	16,577	6,234	19,824	2,059
Overtime	59	175	-	-	27	193	2,863	7,037	4,101
Special Pay	250	425	1,100	2,800	325	1,525	700	1,300	550
Payroll Taxes	6,431	14,689	6,993	16,962	7,303	17,409	7,118	15,543	6,763
401 A Benefit	204	553	1,699	4,017	1,849	3,868	686	1,636	1,172
Medical Insurance	14,641	34,448	12,375	29,714	13,412	26,952	14,722	22,724	13,808
Total Personnel Expenses	99,127	245,610	103,037	257,889	111,168	271,282	116,245	256,686	112,777
Professional Expenses									
Payroll Fees	3,367	6,839	4,913	12,820	7,326	13,734	5,678	10,642	4,520
Professional Fees	16,666	41,799	30,942	50,265	26,298	74,327	25,075	70,819	11,267
Legal Fees	36,255	103,154	36,266	134,322	43,044	100,374	24,506	74,931	27,176
Management Fees	60,097	138,932	54,396	146,753	66,339	148,376	63,594	152,722	65,131
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Accounting & Auditing Fees	2,500	31,500	24,500	24,500	31,000	31,000	21,000	21,000	30,840
Software Renewal/Sup. Fees	-	4,434	-	4,646	-	4,858	1,058	7,440	17,987
Total Professional Expenses	123,885	331,658	156,017	378,306	179,008	377,668	145,911	342,553	161,921

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Administration (roll up)</b>									
Supplies									
Operating Supplies	4,124	11,094	4,207	15,756	3,101	9,111	3,122	7,214	2,277
Cleaning Supplies	-	-	-	-	-	-	-	-	-
Fuel	72	240	32	32	32	64	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Total Supplies	4,196	11,334	4,239	15,788	3,133	9,176	3,122	7,214	2,277
Other Gen. & Admin. Expenses									
Collection Fees	64,338	64,338	64,755	64,755	67,945	67,945	68,211	68,211	69,750
Collection Discounts	101,818	103,411	107,434	109,352	108,238	109,815	112,857	114,006	115,897
Property Taxes	14,088	14,088	14,142	14,142	15,711	15,711	15,636	15,636	15,772
Sales Tax	350	350	-	-	-	-	-	-	-
ICMA Retirement	500	1,000	500	1,000	500	1,000	500	750	500
Employee Incentive	4,373	4,373	4,887	4,887	5,571	5,571	6,010	6,027	7,103
Employee Recruitment	107	526	-	101	142	457	521	926	264
Lien & Recording Fees	671	3,661	674	2,349	880	2,934	484	1,216	366
Refunds	-	-	64	-	-	-	-	-	-
Travel and Training	1,358	3,211	411	3,554	1,441	4,444	250	4,162	1,026
Telephone, Internet & Cable	3,213	6,738	1,819	4,164	1,709	4,854	2,593	6,250	2,480
Postage	5,453	8,823	750	4,479	1,223	8,500	761	2,775	1,040
Utilities/Electricity	1,756	4,111	1,747	3,989	1,368	3,659	1,692	3,756	1,765
Utilities/Solid Waste & Recy.	-	-	-	-	-	-	-	-	-
Utilities/Water	-	-	-	-	-	-	-	-	449
Equipment Leasing	2,401	5,844	2,797	6,278	2,804	6,277	2,816	6,128	1,854
Insurance	60,160	137,726	63,106	142,296	67,197	150,430	50,156	130,017	69,643
Workers Comp. Insurance	2,465	2,838	5,783	6,845	1,928	2,244	669	1,605	670
Printing	923	4,839	145	2,503	-	6,574	508	3,251	-
Advertising	2,115	4,135	390	1,832	2,254	3,654	3,307	4,580	41
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	-
Bank Charges	10,770	20,630	11,197	20,124	12,777	24,817	11,406	22,967	14,215
Bad Debts	(422)	(2,052)	3,621	799	(296)	(1,790)	(88)	10,743	(100)
Dues and Subscriptions	220	441	220	936	4,405	6,118	6,725	17,368	2,384
Election Expenses	2,158	2,158	8,150	8,150	692	692	7,712	7,712	2,352
Beverage Cost of Sales	-	-	-	-	-	-	-	-	-
Total G. & A. Expense	278,814	391,189	292,592	402,535	296,489	423,905	292,724	428,084	307,470
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	-	-	-
R & M Buildings	(41)	53	1,766	1,867	1,689	2,000	887	2,192	1,060
R & M Equipment	2,191	3,370	79	79	5,853	6,358	212	4,349	1,848
Total Maintenance & Repairs	2,149	3,423	1,845	1,946	7,542	8,357	1,099	6,541	2,908
Miscellaneous									
Transfer to Other Departments	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-
Miscellaneous Expenditures	-	99	-	-	-	-	7	-	-
Cash Over/Short	-	10	(0)	101	0	(7)	(31)	(45)	(10)
Total Miscellaneous	-	109	(0)	101	0	(7)	(24)	(45)	(10)

# Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Administration (roll up)</b>									
Capital Outlay									
Capital Outlay	-	-	-	10,936	-	-	-	-	-
Total Capital Outlay	-	-	-	10,936	-	-	-	-	-
<b>Total Expenditures</b>	<b>508,171</b>	<b>983,322</b>	<b>557,731</b>	<b>1,067,501</b>	<b>597,339</b>	<b>1,090,382</b>	<b>559,077</b>	<b>1,041,033</b>	<b>587,343</b>
Transfers									
Transfers Out									
Transfer to Debt Service Fund	(800,000)	(800,000)	-	(570,000)	(430,000)	(430,000)	-	-	-
Transfer to Reserve	-	-	-	-	-	-	-	-	-
Transfer to Capital Account	-	-	-	-	-	-	-	-	-
Total Transfers Out	(800,000)	(800,000)	-	(570,000)	(430,000)	(430,000)	-	-	-
<b>Total Transfers</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>-</b>	<b>(570,000)</b>	<b>(430,000)</b>	<b>(430,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Rev. & Trsf. in /Exp. (exclud. Trsf. out)	2,177,794	2,429,032	2,300,373	2,524,966	2,237,602	2,481,840	2,389,633	2,616,987	2,466,495

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Administration - District Clerk</b>									
Revenues									
Other Income									
Postage revenue	-	-	1	-	-	-	-	-	-
Insurance Proceeds	7,961	7,961	8,248	16,429	625	625	6,623	6,985	14,437
Misc. Income General	24	257	332	536	163	292	48	257	30
Total Other Income	7,985	8,218	8,582	16,965	788	917	6,670	7,242	14,467
<b>Total Revenues</b>	<b>7,985</b>	<b>8,218</b>	<b>8,582</b>	<b>16,965</b>	<b>788</b>	<b>917</b>	<b>6,670</b>	<b>7,242</b>	<b>14,467</b>
Expenditures									
Personnel Expenses									
F/T Salaries	24,045	57,073	15,774	40,131	18,611	50,803	20,442	54,659	30,918
P/T Wages	-	1,352	6,294	16,790	5,662	16,577	6,234	19,824	2,059
Overtime	19	136	-	-	-	-	-	-	33
Special Pay	-	-	-	-	-	400	700	1,300	550
Payroll Taxes	1,906	4,409	1,930	4,752	1,965	5,195	1,677	5,073	2,553
401 A Benefit	70	393	506	1,196	599	1,504	686	1,636	726
Medical Insurance	5,856	12,930	3,093	7,466	3,681	7,906	7,557	7,847	4,231
Total Personnel Expenses	31,895	76,292	27,597	70,336	30,518	82,385	37,296	90,339	41,072
Professional Expenses									
Professional Fees	12,871	27,982	27,492	46,815	22,882	50,773	6,452	11,401	2,286
Legal Fees	36,255	103,154	36,266	134,322	43,044	100,374	24,861	72,621	27,036
Management Fees	60,097	138,932	54,396	146,753	66,339	148,376	63,594	152,722	65,131
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Software Renewal/Sup. Fees	-	-	-	-	-	-	-	1,006	17,987
Total Professional Expenses	114,223	275,068	123,154	332,890	137,266	304,523	99,907	242,749	117,441
Supplies									
Operating Supplies	2,878	5,414	2,919	8,642	1,940	4,814	2,220	4,838	1,776
Fuel	72	209	32	32	32	64	-	-	-
Total Supplies	2,950	5,624	2,950	8,673	1,971	4,879	2,220	4,838	1,776
Other Gen. & Admin. Expenses									
Employee Recruitment	-	217	-	-	142	142	420	713	101
Lien & Recording Fees	151	2,021	204	1,259	340	1,760	184	184	30
Travel and Training	270	640	35	1,925	140	794	250	707	1,026
Telephone, Internet & Cable	-	-	252	757	161	1,308	1,386	2,963	920
Postage	4,515	5,991	-	1,432	26	6,460	8	1,307	31
Utilities/Electricity	-	-	-	-	-	-	-	-	-
Utilities/Solid Waste & Recy.	-	-	-	-	-	-	-	-	-
Utilities/Water	-	-	-	-	-	-	-	-	225
Equipment Leasing	971	2,699	1,392	3,158	1,399	3,207	1,671	3,316	1,403
Insurance	60,160	137,726	63,106	142,296	67,197	150,430	50,156	130,017	69,643
Workers Comp. Insurance	2,465	2,838	5,494	6,349	1,608	1,693	504	1,209	505
Printing	69	3,323	-	1,134	-	5,843	-	1,833	-
Advertising	2,115	2,877	390	498	2,216	2,272	3,307	3,515	41
Dues and Subscriptions	175	396	175	722	4,360	4,670	6,680	16,784	1,876
Election Expenses	2,158	2,158	8,150	8,150	692	692	7,712	7,712	2,352
Total G. & A. Expense	73,048	160,886	79,197	167,680	78,279	179,271	72,278	170,260	78,152
Maintenance & Repairs									
R & M Buildings	-	-	-	-	-	-	285	380	-
R & M Equipment	1,660	1,700	-	-	4,785	5,290	-	4,137	862
Total Maintenance & Repairs	1,660	1,700	-	-	4,785	5,290	285	4,517	862

# Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
<b>Administration - District Clerk</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Miscellaneous									
Miscellaneous Expenditures	-	99	-	-	-	-	-	-	-
Cash Over/Short	-	-	(0)	100	-	-	-	-	-
Total Miscellaneous	-	99	(0)	100	-	-	-	-	-
Capital Outlay									
Capital Outlay	-	-	-	10,936	-	-	-	-	-
Total Capital Outlay	-	-	-	10,936	-	-	-	-	-
<b>Total Expenditures</b>	<b>223,777</b>	<b>519,669</b>	<b>232,898</b>	<b>590,615</b>	<b>252,819</b>	<b>576,347</b>	<b>211,985</b>	<b>512,703</b>	<b>239,302</b>

# Revenue and Expenditure History per Department

	Feb 15 YTD	FY15	Feb 16 YTD	FY16	Feb17 YTD	FY17	Feb18 YTD	FY18	Feb19 YTD
<b>Administration - Finance</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Assessments									
District Assessment Fee	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,530,317	2,933,564	3,590,100	3,010,642
Total Assessments	2,662,018	3,365,491	2,806,035	3,511,560	2,828,862	3,530,317	2,933,564	3,590,100	3,010,642
Investment Income									
Interest Income	1,207	11,755	1,015	12,154	148	16,163	6,069	25,164	9,601
Total Investment Income	1,207	11,755	1,015	12,154	148	16,163	6,069	25,164	9,601
Other Income									
NSF Fees	240	480	240	320	120	160	40	40	80
Sale Tax Discount	150	360	150	360	150	360	150	360	150
Delinquent Fee Collections	3,130	7,250	2,570	6,550	2,250	5,150	1,910	1,205	1,595
Lien Fee Reimbursement	1,035	3,420	675	1,395	1,665	2,655	270	1,890	630
Legal Fee Recovery	6,425	4,393	2,266	6,046	664	7,858	-	10,956	5,091
Postage revenue	127	417	80	179	200	327	30	78	-
Sale of Fixed Assets	-	5,035	-	300	-	-	-	12,169	-
Donations	100	100	178	178	-	-	-	-	-
Misc. Income General	3,548	5,435	36,314	36,459	94	21,295	5	8,814	11,582
Total Other Income	14,754	26,891	42,472	51,787	5,143	37,805	2,405	35,513	19,128
<b>Total Revenues</b>	<b>2,677,979</b>	<b>3,404,136</b>	<b>2,849,522</b>	<b>3,575,502</b>	<b>2,834,153</b>	<b>3,584,285</b>	<b>2,942,039</b>	<b>3,650,777</b>	<b>3,039,371</b>
Expenditures									
Personnel Expenses									
F/T Salaries	48,235	122,535	49,882	128,880	63,979	153,956	63,481	133,964	53,405
P/T Wages	5,261	14,359	8,921	18,595	-	-	-	-	-
Overtime	40	40	-	-	27	193	2,863	7,037	4,068
Special Pay	250	425	1,100	2,800	325	1,125	-	-	-
Payroll Taxes	4,525	10,280	5,063	12,211	5,338	12,214	5,441	10,470	4,210
401 A Benefit	135	161	1,193	2,820	1,250	2,363	-	-	446
Medical Insurance	8,785	21,518	9,282	22,248	9,731	19,045	7,164	14,877	9,577
Total Personnel Expenses	67,231	169,318	75,440	187,554	80,650	188,897	78,950	166,348	71,705
Professional Expenses									
Payroll Fees	3,367	6,839	4,913	12,820	7,326	13,734	5,678	10,642	4,520
Professional Fees	3,795	13,817	3,450	3,450	3,416	23,554	18,623	59,418	8,981
Legal Fees	-	-	-	-	-	-	(355)	2,310	140
Accounting & Auditing Fees	2,500	31,500	24,500	24,500	31,000	31,000	21,000	21,000	30,840
Software Renewal/Sup. Fees	-	4,434	-	4,646	-	4,858	1,058	6,434	-
Total Professional Expenses	9,662	56,590	32,863	45,416	41,742	73,146	46,004	99,804	44,480
Supplies									
Operating Supplies	1,246	5,679	1,289	7,114	1,162	4,297	902	2,376	501
Fuel	-	31	-	-	-	-	-	-	-
Total Supplies	1,246	5,710	1,289	7,114	1,162	4,297	902	2,376	501
Other Gen. & Admin. Expenses									
Collection Fees	64,338	64,338	64,755	64,755	67,945	67,945	68,211	68,211	69,750
Collection Discounts	101,818	103,411	107,434	109,352	108,238	109,815	112,857	114,006	115,897
Property Taxes	14,088	14,088	14,142	14,142	15,711	15,711	15,636	15,636	15,772
Sales Tax	350	350	-	-	-	-	-	-	-
ICMA Retirement	500	1,000	500	1,000	500	1,000	500	750	500
Employee Incentive	4,373	4,373	4,887	4,887	5,571	5,571	6,010	6,027	7,103
Employee Recruitment	107	309	-	101	-	315	101	213	163
Lien & Recording Fees	520	1,640	470	1,090	540	1,174	300	1,032	336
Refunds	-	-	64	-	-	-	-	-	-
Travel and Training	1,088	2,571	376	1,629	1,301	3,650	-	3,455	-
Telephone, Internet & Cable	3,213	6,738	1,567	3,408	1,548	3,545	1,207	3,287	1,560
Postage	938	2,832	750	3,047	1,197	2,040	753	1,467	1,009
Utilities/Electricity	1,756	4,111	1,747	3,989	1,368	3,659	1,692	3,756	1,765
Utilities/Water	-	-	-	-	-	-	-	-	225
Equipment Leasing	1,430	3,145	1,405	3,120	1,405	3,070	1,145	2,812	451
Workers Comp. Insurance	-	-	289	496	320	551	165	396	165
Printing	853	1,516	145	1,369	-	731	508	1,418	-
Advertising	-	1,258	-	1,334	38	1,382	-	1,065	-



# Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Administration - Finance</b>									
Bank Charges	10,770	20,630	11,197	20,124	12,777	24,817	11,406	22,967	14,215
Bad Debts	(422)	(2,052)	3,621	799	(296)	(1,790)	(88)	10,743	(100)
Dues and Subscriptions	45	45	45	214	45	1,448	45	584	508
Total G. & A. Expense	205,766	230,302	213,395	234,855	218,209	244,634	220,446	257,824	229,318
<b>Maintenance &amp; Repairs</b>									
R & M Buildings	(41)	53	1,766	1,867	1,689	2,000	602	1,812	1,060
R & M Equipment	530	1,670	79	79	1,068	1,068	212	212	986
Total Maintenance & Repairs	489	1,723	1,845	1,946	2,757	3,068	814	2,023	2,046
<b>Miscellaneous</b>									
Miscellaneous Expenditures	-	-	-	-	-	-	7	-	-
Cash Over/Short	-	10	-	1	0	(7)	(31)	(45)	(10)
Total Miscellaneous	-	10	-	1	0	(7)	(24)	(45)	(10)
<b>Capital Outlay</b>									
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>284,395</b>	<b>463,653</b>	<b>324,832</b>	<b>476,886</b>	<b>344,520</b>	<b>514,035</b>	<b>347,092</b>	<b>528,330</b>	<b>348,040</b>
<b>Transfers</b>									
Transfers Out									
Transfer to Debt Service Fund	(800,000)	(800,000)	-	(570,000)	(430,000)	(525,428)	-	-	-
Total Transfers Out	(800,000)	(800,000)	-	(570,000)	(430,000)	(525,428)	-	-	-
<b>Total Transfers</b>	<b>(800,000)</b>	<b>(800,000)</b>	<b>-</b>	<b>(570,000)</b>	<b>(430,000)</b>	<b>(525,428)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Rev. & Trsf. in /Exp. (exclud. Trsf. out)	2,393,585	2,940,483	2,524,690	3,098,616	2,489,633	3,070,250	2,594,947	3,122,448	2,691,331

### Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
Resident Relations (roll up)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>Revenues</b>									
Charges for Services									
Guest Passes	13,398	36,343	17,112	59,139	24,395	60,571	25,559	60,812	26,626
Building Rental	3,782	7,670	2,386	5,886	3,523	5,742	720	4,374	867
DOR Enforcement Fees	15,770	25,670	10,956	19,414	18,998	20,889	14,999	22,628	13,509
Total Charges for Services	32,950	69,682	30,454	84,439	46,916	87,202	41,278	87,814	41,002
Other Income									
Miscellaneous Income General	1,250	3,849	2,572	6,764	1,589	16,170	1,913	4,046	2,010
Total Other Income	1,250	3,849	2,572	6,764	1,589	16,170	1,913	4,046	2,010
<b>Total Revenues</b>	<b>34,200</b>	<b>73,531</b>	<b>33,026</b>	<b>91,203</b>	<b>48,506</b>	<b>103,372</b>	<b>43,191</b>	<b>91,861</b>	<b>43,012</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	44,250	114,820	52,899	150,645	56,324	143,200	51,925	125,582	46,307
P/T Wages	21,747	57,142	26,996	73,006	34,278	98,869	46,194	143,959	55,790
Overtime	56	389	11	127	65	1,047	172	324	16
Special Pay	-	-	-	-	617	1,483	-	950	250
Payroll Taxes	5,726	14,201	6,813	18,823	7,550	19,189	7,675	21,038	7,821
401 A Benefit	196	679	1,691	3,758	1,475	3,930	1,329	2,373	369
Medical Insurance	3,224	8,989	6,472	15,623	7,528	17,138	10,496	18,084	9,500
Total Personnel Expenses	75,200	196,220	94,881	261,982	107,837	284,855	117,790	312,310	120,052
Professional Expenses									
Professional Fees	-	-	160	160	-	-	7,109	19,730	8,648
Legal Fees	-	-	-	-	7,510	36,135	6,081	22,675	14,033
HR Consultant Fees	4,111	9,114	-	3,088	4,913	4,913	-	-	-
Software Renewal/Sup. Fees	8,717	8,806	11,400	9,600	10,800	12,600	10,800	10,940	10,968
Total Professional Expenses	12,828	17,920	11,560	12,848	23,223	53,648	23,990	53,344	33,648
Supplies									
Operating Supplies	3,917	7,647	2,689	7,287	3,583	8,098	2,812	8,358	2,814
Fuel	2,053	5,899	2,345	6,570	3,574	7,145	3,011	7,418	2,406
Total Supplies	5,970	13,545	5,034	13,857	7,157	15,243	5,823	15,777	5,220
Other Gen. & Admin. Expenses									
Employee Recruitment	257	553	96	399	367	367	546	657	297
Travel and Training	35	1,733	546	3,956	605	1,464	35	3,383	-
Telephone, Internet & Cable	3,150	5,290	961	2,343	954	2,704	1,172	3,061	1,519
Postage	1,200	3,100	1,900	4,403	1,800	4,409	1,856	5,410	921
Utilities/Electricity	4,802	13,177	486	1,297	470	1,328	489	1,297	484
Utilities/Water	1,837	4,750	194	599	197	606	260	621	460
Utilities/Solid Waste & Recy.	545	1,309	-	-	-	-	-	-	-
Equipment Leasing	1,358	3,726	1,918	4,304	1,904	4,365	2,156	4,242	2,081
Workers Comp. Insurance	450	770	532	911	463	783	314	753	318
Printing	109	763	418	905	412	889	296	613	-
Advertising	210	390	-	-	-	-	-	-	-
Employee Clothing Allowance	-	-	-	-	-	-	293	293	-
DOR Subcontracted Services	450	1,650	925	3,429	125	750	375	2,790	1,220
Dues and Subscriptions	-	-	-	105	35	339	1,661	8,310	4,302
Total G. & A. Expense	14,404	37,211	7,975	22,651	7,333	18,005	9,453	31,431	11,601
Maintenance & Repairs									
R & M Buildings	2,578	4,907	512	606	519	1,093	371	1,036	658
R & M Equipment	657	3,431	-	-	1,106	2,006	2,079	3,218	-
Total Maintenance & Repairs	3,235	8,338	512	606	1,625	3,099	2,450	4,254	658

# Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
Resident Relations (roll up)	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Miscellaneous									
Cash Over/Short	4	14	(2)	20	21	18	(23)	(35)	(12)
Miscellaneous Expenditures	60	60	-	-	399	899	-	-	400
Total Miscellaneous	64	74	(2)	20	420	917	(23)	(35)	388
<b>Total Expenditures</b>	<b>111,701</b>	<b>273,309</b>	<b>119,960</b>	<b>311,964</b>	<b>147,595</b>	<b>375,766</b>	<b>159,483</b>	<b>417,080</b>	<b>171,568</b>
Net Revenues/Expenditures	(77,501)	(199,778)	(86,934)	(220,761)	(99,089)	(272,394)	(116,291)	(325,220)	(128,556)

### Revenue and Expenditure History per Department

	Feb 16		Feb17		Feb18		Feb19
	YTD	FY16	YTD	FY17	YTD	FY18	YTD
<b>R.R.: Customer Service</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>							
Charges for Services							
Guest Passes	17,112	59,139	24,395	60,571	25,559	60,812	26,626
Building Rental	2,386	5,886	3,523	5,742	720	4,374	867
Total Charges for Services	19,498	65,025	27,918	66,313	26,279	65,186	27,493
Other Income							
Miscellaneous Income General	1,860	4,628	1,589	16,170	1,913	4,046	2,010
Total Other Income	1,860	4,628	1,589	16,170	1,913	4,046	2,010
<b>Total Revenues</b>	<b>21,358</b>	<b>69,653</b>	<b>29,508</b>	<b>82,483</b>	<b>28,192</b>	<b>69,233</b>	<b>29,503</b>
<b>Expenditures</b>							
Personnel Expenses							
F/T Salaries	20,212	49,889	24,243	62,494	25,651	74,869	27,492
P/T Wages	13,818	34,307	12,945	32,736	15,695	35,886	13,529
Overtime	-	35	5	832	21	42	-
Special Pay	-	-	-	25	-	250	50
Payroll Taxes	2,895	7,212	3,092	7,522	3,210	8,518	3,121
401 A Benefit	600	1,654	983	2,420	1,107	2,144	369
Medical Insurance	3,181	7,681	3,787	8,685	4,391	7,213	3,543
Total Personnel Expenses	40,705	100,777	45,054	114,713	50,074	128,923	48,103
Professional Expenses							
Professional Fees	160	160	-	-	763	1,841	329
Legal Fees	-	-	718	4,060	840	5,355	770
HR Consultant Fees	-	3,088	4,913	4,913	-	140	-
Total Professional Expenses	160	3,248	5,631	8,973	1,603	7,336	1,099
Supplies							
Operating Supplies	1,786	4,496	1,453	3,691	1,372	4,288	2,165
Total Supplies	1,786	4,496	1,453	3,691	1,372	4,288	2,165
Other Gen. & Admin. Expenses							
Employee Recruitment	-	202	166	166	101	101	-
Travel and Training	126	1,936	-	-	-	1,325	-
Telephone, Internet & Cable	502	1,298	430	1,225	532	1,420	604
Utilities/Electricity	243	648	235	664	244	649	242
Utilities/Water	97	299	99	303	130	311	354
Equipment Leasing	870	1,974	874	2,004	1,045	2,021	869
Workers Comp. Insurance	149	255	178	308	89	214	90
Printing	418	905	124	299	-	318	-
Dues and Subscriptions	-	-	-	199	1,591	7,895	4,302
Total G. & A. Expense	2,404	7,517	2,106	5,169	3,732	14,753	6,461
Maintenance & Repairs							
R & M Buildings	256	303	259	546	185	556	504
R & M Equipment	-	-	200	650	1,509	2,243	-
Total Maintenance & Repairs	256	303	459	1,196	1,694	2,798	504
Miscellaneous							
Cash Over/Short	(2)	20	21	18	(23)	(35)	(12)
Miscellaneous Expenditures	-	-	399	899	-	-	400
Total Miscellaneous	(2)	20	420	917	(23)	(35)	388
<b>Total Expenditures</b>	<b>45,309</b>	<b>116,361</b>	<b>55,123</b>	<b>134,658</b>	<b>58,452</b>	<b>158,062</b>	<b>58,720</b>
Net Revenues/Expenditures	(23,951)	(46,707)	(25,615)	(52,175)	(30,260)	(88,830)	(29,217)

### Revenue and Expenditure History per Department

	Feb 16	FY16	Feb17	FY17	Feb18	FY18	Feb19
	YTD		YTD		YTD		YTD
R.R.: DOR Enforcement	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues							
Charges for Services							
DOR Enforcement Fees	10,956	19,414	18,998	32,419	14,999	22,628	13,509
Total Charges for Services	10,956	19,414	18,998	32,419	14,999	22,628	13,509
Other Income							
Miscellaneous Income General	712	2,136	-	-	-	-	-
Total Other Income	712	2,136	-	-	-	-	-
<b>Total Revenues</b>	<b>11,668</b>	<b>21,550</b>	<b>18,998</b>	<b>32,419</b>	<b>14,999</b>	<b>22,628</b>	<b>13,509</b>
Expenditures							
Personnel Expenses							
F/T Salaries	32,687	100,757	32,082	80,706	26,274	50,712	18,815
P/T Wages	13,178	38,698	13,485	43,094	19,391	78,476	30,572
Overtime	11	92	60	215	96	228	16
Special Pay	-	-	617	1,458	-	700	200
Payroll Taxes	3,918	11,611	3,712	9,655	3,489	9,913	3,787
401 A Benefit	1,091	2,104	492	1,510	223	229	-
Medical Insurance	3,291	7,943	3,741	8,453	6,105	10,872	5,957
Total Personnel Expenses	54,177	161,205	54,190	145,091	55,578	151,129	59,347
Professional Expenses							
Professional Fees	-	-	-	-	-	259	-
Legal Fees	-	-	6,792	32,075	5,241	17,320	13,263
Software Renewal/Sup. Fees	11,400	9,600	10,800	12,600	10,800	10,800	10,884
Total Professional Expenses	11,400	9,600	17,592	44,675	16,041	28,379	24,147
Supplies							
Operating Supplies	903	2,792	1,652	3,816	1,314	3,897	649
Fuel	2,345	6,570	2,992	5,316	1,129	2,801	902
Total Supplies	3,248	9,361	4,644	9,132	2,443	6,698	1,551
Other Gen. & Admin. Expenses							
Employee Recruitment	96	197	-	-	213	325	297
Travel and Training	420	2,020	605	1,464	35	2,058	-
Telephone, Internet & Cable	459	1,046	524	1,478	649	1,640	915
Postage	1,900	4,403	1,800	4,409	1,856	4,910	921
Utilities/Electricity	243	648	235	664	244	649	242
Utilities/Water	97	299	99	303	130	311	105
Equipment Leasing	1,048	2,331	1,032	2,361	1,112	2,222	1,213
Workers Comp. Insurance	383	656	225	315	163	392	165
Printing	-	-	287	590	296	296	-
Employee Clothing Allowance	-	-	-	-	207	207	-
DOR Subcontracted Services	925	3,429	125	750	375	2,790	1,220
Dues and Subscriptions	-	105	35	140	70	415	-
Total G. & A. Expense	5,571	15,134	4,968	12,474	5,351	16,214	5,078
Maintenance & Repairs							
R & M Buildings	256	303	259	546	185	480	155
R & M Equipment	-	-	906	1,356	570	975	-
Total Maintenance & Repairs	256	303	1,165	1,902	755	1,455	155
<b>Total Expenditures</b>	<b>74,651</b>	<b>195,603</b>	<b>82,558</b>	<b>213,274</b>	<b>80,168</b>	<b>203,874</b>	<b>90,277</b>
Net Revenues/Expenditures	(62,983)	(174,053)	(63,560)	(180,855)	(65,169)	(181,246)	(76,768)

### Revenue and Expenditure History per Department

	Feb17		Feb18		Feb19
	YTD	FY17	YTD	FY18	YTD
<b>R.R.: Community Watch</b>	Actual	Actual	Actual	Actual	Actual
Expenditures					
Personnel Expenses					
P/T Wages	7,848	23,039	11,108	29,596	11,689
Overtime	-	-	54	54	-
Payroll Taxes	746	2,012	976	2,607	913
Total Personnel Expenses	8,594	25,051	12,138	32,258	12,602
Professional Expenses					
Professional Fees	-	-	6,347	17,630	8,319
Software Renewal/Sup. Fees	-	-	-	-	84
Total Professional Expenses	-	-	6,347	17,630	8,403
Supplies					
Operating Supplies	478	592	126	174	-
Fuel	583	1,829	1,882	4,617	1,504
Total Supplies	1,061	2,421	2,008	4,791	1,504
Other Gen. & Admin. Expenses					
Employee Recruitment	201	201	232	232	-
Workers Comp. Insurance	60	160	61	147	63
Employee Clothing Allowance	-	-	86	86	-
Total G. & A. Expense	261	361	379	465	63
<b>Total Expenditures</b>	<b>9,916</b>	<b>27,834</b>	<b>20,872</b>	<b>55,143</b>	<b>22,571</b>
Net Revenues/Expenditures	(9,916)	(27,834)	(20,872)	(55,143)	(22,571)

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Food &amp; Beverage (roll up)</b>									
Revenues									
Charge for Service									
Beverage Sales	259,063	586,844	296,361	641,839	331,904	706,571	359,799	759,168	369,477
Food Sales	101,152	232,198	125,731	281,699	144,643	309,792	166,215	363,844	210,421
Coupons	-	-	-	-	-	-	-	-	(9,240)
Employee Discount	-	-	-	-	-	-	-	-	(636)
F&B Shift Discount	-	-	-	-	-	-	-	-	(8,800)
Total Charge for Service	360,215	819,043	422,091	923,538	476,547	1,016,363	526,014	1,123,012	561,222
Other Income									
Merchandise Sales	-	-	-	-	-	-	1,273	1,640	811
Vending Machine Income	620	1,350	453	1,303	510	542	344	840	325
Donations	-	-	-	-	-	-	-	-	2,000
Misc. Income General	507	919	1,907	2,644	1,941	3,310	233	-	20,993
Total Other Income	1,127	2,269	2,360	3,947	2,451	3,852	1,850	2,480	24,129
<b>Total Revenues</b>	<b>361,342</b>	<b>821,312</b>	<b>424,451</b>	<b>927,485</b>	<b>478,998</b>	<b>1,020,215</b>	<b>527,864</b>	<b>1,125,492</b>	<b>585,351</b>
Expenditures									
Personnel Expenses									
F/T Salaries	41,042	97,518	50,496	134,250	57,047	147,207	62,648	155,437	68,149
P/T Wages	75,604	195,423	88,965	203,234	95,810	221,023	109,129	261,028	109,702
Overtime	1,239	3,110	1,299	3,702	1,298	4,702	7,063	9,798	5,537
Special Pay	-	-	-	-	-	225	-	-	-
Payroll Taxes	12,175	29,616	13,504	31,315	14,675	33,867	15,537	37,375	15,929
401 A Benefit	50	298	563	1,332	770	2,167	801	1,847	778
Medical Insurance	5,876	14,182	10,315	23,405	11,152	25,197	17,498	31,679	14,685
Total Personnel Expenses	135,986	340,148	165,143	397,238	180,752	434,387	212,676	497,164	214,779
Professional Expenses									
Professional Fees	-	-	-	-	-	-	1,599	4,645	1,279
Total Professional Expenses	-	-	-	-	-	-	1,599	4,645	1,279
Supplies									
Operating Supplies	2,932	6,096	3,840	6,750	6,064	11,423	6,477	12,774	6,574
Cleaning Supplies	1,376	4,095	2,674	6,050	2,908	5,711	2,424	4,595	3,049
Beverage Supplies	2,870	6,661	3,695	7,464	3,593	7,356	4,602	9,197	2,974
Paper Supplies	3,465	8,412	4,710	10,073	5,753	13,069	8,684	15,614	9,151
Fuel	127	444	149	353	106	173	51	51	-
Total Supplies	10,770	25,708	15,069	30,690	18,424	37,733	22,238	42,231	21,748
Other Gen. & Admin. Expenses									
Employee Recruitment	1,464	1,871	1,356	3,037	739	2,380	1,732	4,015	1,034
Travel and Training	630	1,605	648	1,881	675	4,345	2,598	4,659	1,078
Telephone, Internet & Cable	7,585	13,860	8,215	13,675	8,309	16,311	7,325	14,877	4,165
Utilities/Electricity	1,531	4,154	1,581	4,138	1,559	3,964	1,457	3,571	1,429
Utilities/Propane	2,060	4,850	893	5,083	2,426	6,162	2,900	8,649	3,478
Utilities/Water	806	2,587	805	2,594	940	2,460	837	2,119	1,046
Utilities/Solid Waste & Recy.	1,797	3,988	1,691	3,802	1,388	3,691	1,271	3,653	1,867
Equipment Leasing	851	2,263	1,533	4,532	2,322	5,393	4,080	8,848	8,836
Uniform Leasing	-	-	3,264	6,829	2,412	5,847	2,433	5,221	1,878
Workers Comp. Insurance	7,285	12,465	5,796	9,936	7,623	13,053	3,489	8,374	3,688
Advertising	105	465	-	263	-	-	360	1,298	2,838
Licenses, permits, lien fees	-	-	-	-	-	-	100	225	3,488
Employee Clothing Allowance	-	-	-	80	-	-	-	-	-
Dues and Subscriptions	7,025	7,025	5,421	5,664	5,286	7,000	5,491	6,641	2,989
Total G. & A. Expense	31,140	55,133	31,203	61,515	33,678	70,605	34,072	72,151	37,813

# Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Food &amp; Beverage (roll up)</b>									
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	90	-	-
R & M Buildings	5,366	2,713	1,940	2,513	3,313	5,428	1,880	5,986	4,531
R & M Equipment	7,192	12,156	18,036	10,654	5,417	12,500	4,249	11,592	12,266
Total Maintenance & Repairs	12,558	14,869	19,976	13,167	8,731	17,929	6,219	17,578	16,797
Operations									
Music and Entertainment	24,920	59,210	32,640	74,400	35,490	82,935	44,940	98,990	54,853
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	487
Food Cost of Sales	44,405	124,945	65,809	150,601	69,879	163,487	86,282	188,810	87,024
Beverage Cost of Sales	87,892	197,016	93,689	217,853	107,622	229,659	124,914	262,174	122,101
Soft Drink & CO2	9,736	25,414	12,141	29,390	13,599	31,942	17,644	32,776	19,094
Total Operations	166,953	406,585	204,279	472,243	226,590	508,023	273,780	582,749	283,560
Miscellaneous									
Cash Over/Short	182	44	(0)	(12)	(4)	4	(32)	(40)	(4)
Miscellaneous Expenditures	-	2,447	-	-	-	-	-	-	-
Total Miscellaneous	182	2,491	(0)	(12)	(4)	4	(32)	(40)	(4)
Capital Outlay									
Capital Outlay	-	-	-	13,736	-	-	-	-	-
Total Capital Outlay	-	-	-	13,736	-	-	-	-	-
<b>Total Expenditures</b>	<b>357,590</b>	<b>844,933</b>	<b>435,670</b>	<b>988,576</b>	<b>468,171</b>	<b>1,068,681</b>	<b>550,551</b>	<b>1,216,478</b>	<b>575,973</b>
Net Revenues/Expenditures	3,752	(23,621)	(11,219)	(61,092)	10,827	(48,465)	(22,687)	(90,987)	9,377



## Revenue and Expenditure History per Department

	Feb 16	FY16	Feb17	FY17	Feb18	FY18	Feb19
	YTD		YTD		YTD		YTD
<b>F&amp;B: Administration</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues							
Charge for Service							
Coupons	-	-	-	-	-	-	(9,240)
Employee Discount	-	-	-	-	-	-	(636)
F&B Shift Discount	-	-	-	-	-	-	(8,800)
Total Charge for Service	-	-	-	-	-	-	(18,676)
<b>Total Revenues</b>	-	-	-	-	-	-	<b>(18,676)</b>
Expenditures							
Personnel Expenses							
F/T Salaries	18,413	45,527	20,689	57,938	24,453	63,871	26,491
P/T Wages	8,353	22,157	7,206	17,101	4,861	14,008	5,076
Overtime	-	130	134	348	2,222	2,262	-
Payroll Taxes	2,321	5,817	2,345	5,937	2,459	6,138	2,411
401 A Benefit	563	1,332	666	1,672	748	1,794	778
Medical Insurance	19	46	17	33	26	(108)	249
Total Personnel Expenses	29,669	75,009	31,058	83,028	34,769	87,967	35,006
Professional Expenses							
Professional Fees	-	-	-	-	545	1,541	85
Total Professional Expenses	-	-	-	-	545	1,541	85
Supplies							
Operating Supplies	147	775	899	1,638	379	682	339
Paper Supplies	-	24	-	-	-	-	-
Total Supplies	147	798	899	1,638	379	682	339
Other Gen. & Admin. Expenses							
Travel and Training	-	-	-	206	-	-	-
Telephone, Internet & Cable	693	1,692	531	1,631	687	1,580	639
Workers Comp. Insurance	1,188	2,036	1,442	2,467	795	1,908	795
Dues and Subscriptions	-	-	-	-	50	81	-
Total G. & A. Expense	1,880	3,728	1,973	4,305	1,532	3,569	1,434
<b>Total Expenditures</b>	<b>31,697</b>	<b>79,535</b>	<b>33,930</b>	<b>88,971</b>	<b>37,225</b>	<b>93,759</b>	<b>36,864</b>

### Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
<b>F&amp;B: Lounge</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	83,742	218,771	113,972	286,127	152,175	333,529	161,040	355,703	161,463
Food Sales	5,753	27,934	12,704	41,698	29,247	69,879	22,719	58,661	27,589
Total Charge for Service	89,495	246,705	126,676	327,825	181,422	403,408	183,759	414,364	189,052
<b>Other Income</b>									
Merchandise Sales	-	-	-	-	-	-	-	-	70
Vending Machine Income	620	1,350	453	1,303	510	542	344	840	325
Miscellaneous Income General	-	228	1,869	2,508	1,061	1,645	233	-	136
Total Other Income	620	1,578	2,322	3,811	1,571	2,187	577	840	531
<b>Total Revenues</b>	<b>90,115</b>	<b>248,283</b>	<b>128,999</b>	<b>331,636</b>	<b>182,993</b>	<b>405,595</b>	<b>184,336</b>	<b>415,204</b>	<b>189,582</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	16,984	43,587	13,654	32,342	11,894	26,160	8,155	21,448	6,252
P/T Wages	21,192	57,979	23,758	57,631	30,561	67,053	30,557	73,325	32,794
Overtime	647	1,428	263	1,189	96	318	119	353	148
Special Pay	-	-	-	-	-	75	-	-	-
Payroll Taxes	4,011	10,109	3,648	8,529	3,882	8,452	3,562	9,015	3,676
401 A Benefit	50	298	-	-	-	-	-	-	-
Medical Insurance	933	2,278	6,020	15,355	7,888	18,130	11,317	21,126	7,702
Total Personnel Expenses	43,817	115,680	47,344	115,047	54,320	120,189	53,710	125,265	50,570
Professional Expenses									
Professional Fees	-	-	-	-	-	-	714	1,446	431
Total Professional Expenses	-	-	-	-	-	-	714	1,446	431
Supplies									
Operating Supplies	1,183	2,501	1,366	1,786	1,217	3,509	1,647	2,799	1,370
Cleaning Supplies	145	646	591	1,005	972	1,622	612	1,382	720
Beverage Supplies	1,801	4,009	1,941	3,760	2,269	4,894	2,022	5,181	1,236
Paper Supplies	1,023	2,654	1,706	3,810	2,604	6,570	3,708	7,223	3,763
Fuel	127	444	-	-	-	66	51	-	-
Total Supplies	4,279	10,254	5,603	10,361	7,062	16,662	8,041	16,586	7,089
Other Gen. & Admin. Expenses									
Employee Recruitment	732	935	514	766	101	822	427	1,621	964
Travel and Training	315	803	324	898	400	2,166	1,175	2,166	358
Telephone, Internet & Cable	1,503	3,065	415	670	158	578	306	802	332
Utilities/Electricity	686	1,865	705	1,832	711	1,855	656	1,553	597
Utilities/Propane	413	959	87	382	320	1,269	417	2,921	866
Utilities/Water	403	1,013	261	880	286	902	340	811	275
Utilities/Solid Waste & Recy.	558	1,271	534	1,513	635	1,634	546	1,461	785
Equipment Leasing	730	1,846	759	1,795	757	1,797	1,047	2,051	642
Uniform Leasing	-	-	1,632	3,414	1,206	2,923	1,216	2,639	987
Workers Comp. Insurance	2,938	5,028	1,571	2,693	1,604	2,739	759	1,822	760
Advertising	-	180	-	-	-	-	120	458	188
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	2,093
Employee Clothing Allowance	-	-	-	23	-	-	-	-	-
Dues and Subscriptions	3,666	3,666	3,542	3,697	3,317	4,508	3,282	3,890	1,396
Total G. & A. Expense	11,945	20,631	10,344	18,562	9,494	21,194	10,291	22,195	10,242

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>F&amp;B: Lounge</b>									
Maintenance & Repairs									
R & M Buildings	3,047	135	933	1,259	1,987	2,923	911	3,394	3,301
R & M Equipment	3,099	4,681	5,792	3,256	2,922	7,078	631	5,408	3,411
Total Maintenance & Repairs	6,146	4,816	6,725	4,515	4,909	10,002	1,542	8,803	6,712
Operations									
Music and Entertainment	11,320	26,635	16,315	39,705	21,690	52,335	25,335	56,138	26,375
Food Cost of Sales	2,655	16,421	6,566	23,011	13,935	36,628	11,913	30,441	11,452
Beverage Cost of Sales	28,042	73,143	36,027	99,016	49,305	108,177	55,838	122,840	53,248
Soft Drink & CO2	5,215	14,678	6,552	15,455	7,507	19,308	8,052	16,014	9,164
Total Operations	47,231	130,876	65,460	177,188	92,436	216,448	101,139	225,432	100,239
Miscellaneous									
Cash Over/Short	37	8	753	1,056	528	526	(16)	(22)	(2)
Miscellaneous Expenditures	-	2,447	-	-	-	-	-	-	-
Total Miscellaneous	37	2,455	753	1,056	528	526	(16)	(22)	(2)
Capital Outlay									
Capital Outlay	-	-	-	4,490	-	-	-	-	-
Total Capital Outlay	-	-	-	4,490	-	-	-	-	-
<b>Total Expenditures</b>	<b>113,455</b>	<b>284,711</b>	<b>136,228</b>	<b>331,219</b>	<b>168,750</b>	<b>385,020</b>	<b>175,420</b>	<b>399,705</b>	<b>175,283</b>
Net Revenues/Expenditures	(23,340)	(36,429)	(7,230)	418	14,243	20,575	8,916	15,499	14,300

### Revenue and Expenditure History per Department

<b>F&amp;B: 19th Hole</b>	<b>Feb 15 YTD Actual</b>	<b>FY15 Actual</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Feb19 YTD Actual</b>
<b>Revenues</b>									
Charge for Service									
Beverage Sales	112,260	233,969	121,317	239,079	113,791	230,878	121,748	261,220	123,122
Food Sales	56,499	115,456	68,539	145,494	64,313	123,302	77,529	169,123	106,562
Total Charge for Service	168,759	349,425	189,855	384,573	178,104	354,180	199,277	430,344	229,684
Other Income									
Miscellaneous Income General	70	246	-	100	85	810	-	-	185
Total Other Income	70	246	-	100	85	810	-	-	185
<b>Total Revenues</b>	<b>168,829</b>	<b>349,672</b>	<b>189,855</b>	<b>384,673</b>	<b>178,189</b>	<b>354,990</b>	<b>199,277</b>	<b>430,344</b>	<b>229,869</b>
<b>Expenditures</b>									
Personnel Expenses									
F/T Salaries	19,371	42,361	14,510	40,574	19,571	49,809	26,558	60,525	30,968
P/T Wages	43,712	109,721	46,839	101,866	43,304	90,322	47,044	113,738	41,609
Overtime	502	757	1,025	2,081	558	2,242	2,883	4,218	2,165
Special Pay	-	-	-	-	-	150	-	-	-
Payroll Taxes	6,746	15,904	6,285	13,555	6,680	14,372	6,922	16,368	6,838
401 A Benefit	-	-	-	-	104	496	52	52	-
Medical Insurance	2,634	6,335	4,277	8,004	3,247	7,034	6,156	10,662	6,733
Total Personnel Expenses	72,965	175,079	72,936	166,079	73,464	164,423	89,615	205,562	88,313
Professional Expenses									
Professional Fees	-	-	-	-	-	-	340	1,658	715
Total Professional Expenses	-	-	-	-	-	-	340	1,658	715
Supplies									
Operating Supplies	1,566	3,146	1,795	3,100	3,030	4,435	2,110	4,004	2,432
Cleaning Supplies	1,231	3,449	2,083	4,965	1,936	4,089	1,604	3,213	2,216
Beverage Supplies	1,069	2,653	1,657	3,606	1,108	2,246	1,256	2,692	841
Paper Supplies	2,372	5,689	3,005	6,165	2,992	6,292	4,360	7,729	3,844
Fuel	-	-	149	353	106	106	-	51	-
Total Supplies	6,238	14,937	8,689	18,189	9,172	17,168	9,330	17,689	9,333
Other Gen. & Admin. Expenses									
Employee Recruitment	732	935	842	2,271	224	1,099	1,270	2,359	70
Travel and Training	315	803	324	983	275	1,973	1,423	2,494	721
Telephone, Internet & Cable	6,083	10,795	7,107	11,313	7,620	14,102	6,332	12,383	3,194
Utilities/Electricity	844	2,289	876	2,307	848	2,109	801	2,018	832
Utilities/Propane	747	1,939	-	2,472	1,247	2,599	1,751	4,009	1,672
Utilities/Water	403	1,574	544	1,635	654	1,558	497	1,308	771
Utilities/Solid Waste & Recy.	640	1,251	593	1,286	392	940	321	973	535
Equipment Leasing	121	417	774	2,538	1,565	3,595	1,112	2,845	1,557
Uniform Leasing	-	-	1,632	3,414	1,206	2,923	1,216	2,581	892
Workers Comp. Insurance	3,024	5,174	2,318	3,974	3,188	5,478	1,323	3,175	1,458
Advertising	-	180	-	-	-	-	120	720	656
Licenses, permits, lien fees	-	-	-	-	-	-	-	-	723
Employee Clothing Allowance	-	-	-	58	-	-	-	-	-
Dues and Subscriptions	2,447	2,447	960	1,332	1,062	1,354	1,137	1,345	1,191
Total G. & A. Expense	15,357	27,805	15,970	33,583	18,280	37,731	17,303	36,210	14,272

# Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>F&amp;B: 19th Hole</b>									
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	90	-	-
R & M Buildings	1,937	2,102	672	817	982	1,888	534	1,749	1,230
R & M Equipment	3,367	6,350	12,137	6,484	1,889	4,317	2,376	4,555	7,684
Total Maintenance & Repairs	5,304	8,452	12,808	7,301	2,872	6,205	3,000	6,304	8,914
Operations									
Music and Entertainment	4,775	13,825	5,450	12,845	2,975	6,975	6,100	15,538	6,200
Food Cost of Sales	24,896	60,716	36,165	78,212	31,294	65,919	40,821	87,763	43,912
Beverage Cost of Sales	37,751	78,503	38,513	80,505	37,086	76,896	42,180	90,211	40,855
Soft Drink & CO2	4,513	10,704	5,589	13,615	5,947	12,455	6,399	13,408	7,852
Total Operations	71,934	163,748	85,717	185,176	77,302	162,245	95,500	206,920	98,820
Miscellaneous									
Cash Over/Short	132	47	(0)	1	(1)	(506)	(6)	(7)	(10)
Total Miscellaneous	132	47	(0)	1	(1)	(506)	(6)	(7)	(10)
Capital Outlay									
Capital Outlay	-	-	-	9,246	-	-	-	-	-
Total Capital Outlay	-	-	-	9,246	-	-	-	-	-
<b>Total Expenditures</b>	<b>171,929</b>	<b>390,068</b>	<b>196,120</b>	<b>419,575</b>	<b>181,088</b>	<b>387,266</b>	<b>215,081</b>	<b>474,336</b>	<b>220,357</b>
Net Revenues/Expenditures	(3,099)	(40,396)	(6,264)	(34,902)	(2,900)	(32,276)	(15,804)	(43,992)	9,513

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>F&amp;B: Pasta Night</b>									
Revenues									
Charge for Service									
Beverage Sales	12,595	29,485	13,572	27,260	11,076	25,186	14,708	31,066	13,614
Food Sales	17,225	39,145	15,855	36,759	12,389	27,212	15,413	37,728	20,545
Total Charge for Service	29,819	68,630	29,426	64,019	23,465	52,398	30,121	68,794	34,159
Miscellaneous Income General	-	-	-	-	-	-	-	-	2
Total Other Income	-	-	-	-	-	-	-	-	2
<b>Total Revenues</b>	<b>29,819</b>	<b>68,630</b>	<b>29,426</b>	<b>64,019</b>	<b>23,465</b>	<b>52,398</b>	<b>30,121</b>	<b>68,794</b>	<b>34,161</b>
Expenditures									
Personnel Expenses									
Reg Salaries	-	-	-	-	-	-	-	-	-
F/T Salaries	2,168	5,059	2,120	6,874	2,157	6,753	1,763	4,804	2,570
P/T Wages	4,528	11,746	3,227	9,417	3,499	7,131	3,837	10,347	4,981
Vacation/Sick Pay	-	-	-	-	-	-	-	-	-
Payroll Taxes	606	1,497	488	1,475	494	1,133	458	1,203	629
Medical Insurance	665	1,608	-	-	-	-	-	-	-
Total Personnel Expenses	7,967	19,910	5,835	17,766	6,151	15,017	6,058	16,354	8,180
Supplies									
Operating Supplies	62	62	168	168	-	222	-	-	128
Beverage Supplies	-	-	-	-	-	-	-	-	-
Paper Supplies	-	-	-	-	-	-	-	-	-
Total Supplies	62	62	168	168	-	222	-	-	128
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	-	72	72	35	35	-
Telephone, Internet & Cable	-	-	-	-	-	-	-	-	-
Utilities/Propane	239	239	-	-	-	-	-	-	-
Utilities/Solid Waste & Recy.	245	463	188	309	87	209	71	216	119
Workers Comp. Insurance	605	1,035	368	631	394	674	197	472	200
Dues and Subscriptions	177	177	177	100	100	-	-	-	-
Total G. & A. Expense	1,266	1,914	733	1,040	653	955	303	723	319
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	-	-	-
R & M Buildings	127	174	137	188	172	309	168	276	-
R & M Equipment	-	-	-	-	-	-	-	-	-
Total Maintenance & Repairs	127	174	137	188	172	309	168	276	-
Operations									
Music and Entertainment	2,800	5,400	2,600	4,200	-	-	1,350	2,025	2,700
Food Cost of Sales	7,671	21,203	8,523	20,003	5,594	14,539	8,091	19,578	8,528
Beverage Cost of Sales	4,320	10,049	4,278	9,154	3,295	8,272	5,085	10,729	4,493
Soft Drink & CO2	-	-	-	80	-	-	13	13	-
Total Operations	14,792	36,653	15,402	33,437	8,889	22,811	14,539	32,345	15,722
Miscellaneous									
Cash Over/Short	18	(7)	0	0	1	1	(0)	-	0
Total Miscellaneous	18	(7)	0	0	1	1	(0)	-	0
<b>Total Expenditures</b>	<b>24,233</b>	<b>58,706</b>	<b>22,276</b>	<b>52,598</b>	<b>15,866</b>	<b>39,315</b>	<b>21,068</b>	<b>49,698</b>	<b>24,349</b>
Net Revenues/Expenditures	5,586	9,924	7,151	11,420	7,599	13,082	9,053	19,096	9,813

## Revenue and Expenditure History per Department

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

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>F&amp;B: Special Events</b>									
Revenues									
Charge for Service									
Beverage Sales	50,466	104,619	47,500	89,373	54,861	116,978	62,303	111,178	71,277
Food Sales	21,675	49,664	28,633	57,748	38,695	89,399	50,553	98,332	55,726
Total Charge for Service	72,141	154,283	76,133	147,122	93,556	206,377	112,856	209,510	127,003
Other Income									
Merchandise Sales	-	-	-	-	-	-	1,273	1,640	741
Donations	-	-	-	-	-	-	-	-	2,000
Miscellaneous Income General	437	445	35	35	795	855	-	-	20,669
Total Other Income	437	445	35	35	795	855	1,273	1,640	23,411
<b>Total Revenues</b>	<b>72,578</b>	<b>154,728</b>	<b>76,168</b>	<b>147,157</b>	<b>94,351</b>	<b>207,232</b>	<b>114,130</b>	<b>211,150</b>	<b>150,414</b>
Expenditures									
Personnel Expenses									
F/T Salaries	2,519	6,511	3,215	8,933	2,735	6,547	1,719	4,790	1,868
P/T Wages	6,171	15,977	5,373	12,163	11,241	39,417	22,830	49,611	25,242
Overtime	90	925	11	302	511	1,794	1,839	2,964	3,224
Payroll Taxes	812	2,106	761	1,939	1,273	3,973	2,135	4,651	2,375
Medical Insurance	1,645	3,960	-	-	-	-	-	-	-
Total Personnel Expenses	11,238	29,479	9,360	23,338	15,759	51,730	28,523	62,016	32,709
Professional Expenses									
Professional Fees	-	-	-	-	-	-	-	-	48
Total Professional Expenses	-	-	-	-	-	-	-	-	48
Supplies									
Operating Supplies	122	386	363	921	919	1,619	2,341	5,288	2,305
Cleaning Supplies	-	-	-	80	-	-	208	-	112
Beverage Supplies	-	-	98	98	216	216	1,324	1,324	897
Paper Supplies	69	69	-	74	157	207	615	662	1,545
Total Supplies	191	455	460	1,173	1,292	2,042	4,489	7,275	4,859
Other Gen. & Admin. Expenses									
Employee Recruitment	-	-	-	-	342	387	-	-	-
Telephone, Internet & Cable	-	-	-	-	-	-	-	112	-
Utilities/Propane	661	1,713	806	2,229	860	2,294	732	1,720	940
Utilities/Water	-	-	-	80	-	-	-	-	-
Utilities/Solid Waste & Recy.	245	1,002	377	693	274	908	33	1,003	428
Equipment Leasing	-	-	-	199	-	-	1,921	3,952	6,637
Workers Comp. Insurance	718	1,228	352	603	994	1,694	415	997	475
Advertising	105	105	-	263	-	-	120	120	1,994
Licenses, permits, lien fees	-	-	-	-	-	-	100	225	672
Dues and Subscriptions	735	735	742	535	807	1,137	1,023	1,325	401
Total G. & A. Expense	2,464	4,783	2,276	4,602	3,277	6,420	4,343	9,453	11,547
Maintenance & Repairs									
R & M Misc	-	-	-	-	-	-	-	-	-
R & M Buildings	255	302	199	249	172	309	268	566	-
R & M Equipment	726	1,125	108	914	606	1,105	1,242	1,629	1,171
Total Maintenance & Repairs	981	1,426	306	1,163	778	1,413	1,509	2,195	1,171
Operations									
Music and Entertainment	6,025	13,350	8,275	17,650	10,825	23,625	12,155	25,290	19,578
Merchandise Cost of Sales	-	-	-	-	-	-	-	-	487
Food Cost of Sales	9,184	26,605	14,555	29,375	19,055	46,401	25,457	51,028	23,131
Beverage Cost of Sales	17,780	35,321	14,870	29,178	17,937	36,314	21,810	38,395	23,505
Soft Drink & CO2	8	32	-	240	145	178	3,180	3,340	2,078
Total Operations	32,996	75,308	37,701	76,442	47,963	106,518	62,602	118,053	68,779



### Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
<b>F&amp;B: Special Events</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Miscellaneous									
Cash Over/Short	(4)	(4)	(753)	(1,068)	(533)	(17)	(11)	(11)	9
Total Miscellaneous	(4)	(4)	(753)	(1,068)	(533)	(17)	(11)	(11)	9
<b>Total Expenditures</b>	<b>47,865</b>	<b>111,448</b>	<b>49,350</b>	<b>105,649</b>	<b>68,536</b>	<b>168,108</b>	<b>101,456</b>	<b>198,980</b>	<b>119,122</b>
Net Revenues/Expenditures	24,714	43,280	26,818	41,507	25,815	39,124	12,673	12,170	31,292

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Golf - Pro Shop</b>									
Revenues									
Charges for Services									
Guest Passes	997	2,166	509	1,118	-	-	-	-	-
Golf Tournament Entry Fees	24,690	45,042	370	-	-	-	-	-	-
Golf Memberships	97,958	221,899	128,716	227,881	102,348	235,875	206,485	227,363	237,621
Non Resident Golf User Fee	934	3,090	2,646	5,266	638	1,300	960	960	100
Non Resident-Golf Initiation Fee	550	550	650	590	450	450	-	-	-
Fleet Golf Cart Rentals	50,751	99,316	49,153	94,662	47,312	85,983	43,996	82,290	47,224
Private Golf Cart Fees	32,170	77,944	38,500	75,658	31,499	76,221	79,296	79,296	47,474
Handicap Fees	2,796	6,360	4,095	7,065	2,958	6,525	5,370	5,415	7,407
Golf Club Storage	128	385	303	509	261	550	330	330	-
Practice Range	630	1,534	742	1,512	815	1,502	1,110	2,636	812
Greens Fees	71,062	133,596	74,085	133,967	76,410	139,642	81,761	139,332	84,276
Golf Equipment Rental	-	-	728	1,348	863	1,773	930	1,920	1,012
Total Charges for Service	282,667	591,882	300,495	549,575	263,553	549,821	420,237	539,542	425,926
Other Income									
Merchandise Sales	24,622	54,710	41,947	77,600	34,628	65,720	33,113	65,183	40,155
Miscellaneous Income Golf	571	873	490	751	1,080	1,490	-	-	-
Donations	-	2,294	-	-	-	-	-	-	-
Miscellaneous Income General	1,468	2,537	890	1,580	755	12,673	1,010	1,077	567
Total Other Income	26,661	60,413	43,327	79,931	36,463	79,883	34,123	66,260	40,722
<b>Total Revenues</b>	<b>309,328</b>	<b>652,295</b>	<b>343,822</b>	<b>629,506</b>	<b>300,017</b>	<b>629,704</b>	<b>454,360</b>	<b>605,801</b>	<b>466,647</b>
Expenditures									
Personnel Expenses									
F/T Salaries	80,943	160,735	64,007	138,674	41,713	110,313	57,516	153,557	51,909
P/T Wages	10,383	30,135	16,447	44,350	26,035	56,854	18,555	44,745	21,589
Overtime	24	97	71	199	19	19	57	666	257
Special Pay	-	-	-	2,371	1,829	3,329	-	718	400
Payroll Taxes	9,089	17,218	6,866	15,529	5,984	13,855	6,067	15,600	5,747
401 A Benefit	278	313	989	2,441	1,124	2,635	1,722	3,577	2,437
Medical Insurance	4,635	9,007	3,149	4,532	32	(94)	974	6,091	4,805
Total Personnel Expenses	105,351	217,505	91,529	208,098	76,736	186,910	84,891	224,954	87,144
Professional Expenses									
Professional Fees	-	2,400	-	-	-	400	1,405	2,201	478
Software Renewal/Support	-	2,368	-	1,668	-	1,668	-	1,860	-
Total Professional Expenses	-	4,768	-	1,668	-	2,068	1,405	4,061	478
Supplies									
Operating Supplies	2,289	12,547	6,275	10,493	7,489	11,893	4,374	8,944	2,389
Small Tools & Hardware	-	114	-	-	-	-	-	-	-
Total Supplies	2,289	12,661	6,275	10,493	7,489	11,893	4,374	8,944	2,389
Other Gen. & Admin. Expenses									
Property Taxes	-	-	-	1,435	1,005	1,005	-	-	-
Employee Recruitment	96	491	-	337	446	596	306	436	231
Travel and Training	113	143	500	500	-	18	-	250	535
Telephone, Internet & Cable	2,567	4,680	2,369	5,039	2,215	4,603	1,934	4,297	1,590
Postage	-	13	-	-	-	27	11	-	-
Tournament Expenses	20,902	39,257	1,805	7,265	-	-	-	425	-
Utilities/Electricity	8,132	18,490	5,769	16,372	8,375	19,239	7,886	21,249	9,255
Utilities/Water	2,355	7,502	2,625	6,864	2,885	6,896	3,292	6,947	3,440
Utilities/Solid Waste & Recy.	2,142	5,141	2,237	7,838	3,767	7,836	3,796	9,239	3,258
Equipment Leasing	17,162	34,056	16,158	34,110	15,328	31,307	13,718	32,404	14,909
Workers Comp. Insurance	4,508	7,713	3,695	6,334	3,642	6,257	1,818	4,362	1,820
Printing	-	192	-	-	-	-	-	-	-
Advertising	1,124	4,623	2,415	6,553	2,415	3,565	2,455	4,929	-
Employee Clothing Allowance	-	895	107	550	108	1,031	-	-	-

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Golf - Pro Shop</b>									
Dues and Subscriptions	3,892	4,645	448	489	5,340	5,984	5,498	6,814	5,484
Licenses, permits, lien fees	-	-	-	4,923	-	-	-	-	-
Total Other G. & A. Exp.	62,994	127,842	38,129	98,608	45,526	88,365	40,714	91,352	40,523
<b>Maintenance &amp; Repairs</b>									
Golf Course Maintenance	179,055	429,732	179,359	430,463	217,513	435,026	184,777	441,812	184,777
R & M Misc	-	233	-	-	-	-	-	-	-
R & M Buildings	745	3,859	4,898	3,072	4,685	5,809	373	7,567	1,600
R & M Grounds	3,689	13,169	13,080	24,565	16,880	32,605	16,961	28,741	22,559
R & M Equipment	4,067	16,269	1,427	1,410	737	2,187	5,095	2,348	16,051
Total Maintenance & Repairs	187,557	463,262	198,765	459,509	239,814	475,626	207,207	480,469	224,988
<b>Operations</b>									
Merchandise Cost of Sales	17,816	40,069	27,724	53,294	18,589	48,227	26,286	49,569	23,904
Beverage Cost of Sales	-	-	-	-	-	-	-	-	-
	17,816	40,069	27,724	53,294	18,589	48,227	26,286	49,569	23,904
<b>Miscellaneous</b>									
Miscellaneous Expenditures	-	-	68	240	-	-	-	-	-
Cash Over/Short	20	(0)	-	(1)	(54)	(45)	(12)	(17)	(2)
Total Miscellaneous	20	(0)	68	239	(54)	(45)	(12)	(17)	(2)
<b>Capital Outlay</b>									
Capital Outlay	-	17,449	-	5,917	-	4,251	-	18,316	-
Total Capital Outlay	-	17,449	-	5,917	-	4,251	-	18,316	-
<b>Total Expenditures</b>	<b>376,027</b>	<b>866,107</b>	<b>362,489</b>	<b>837,826</b>	<b>388,100</b>	<b>817,294</b>	<b>364,865</b>	<b>877,648</b>	<b>379,424</b>
Net Revenues/Expenditures*	(66,699)	(213,812)	(18,666)	(208,320)	(88,083)	(187,590)	89,495	(271,847)	87,223

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

## Revenue and Expenditure History per Department

	Feb 15	
	YTD	FY15
<b>Maintenance</b>	<b>Actual</b>	<b>Actual</b>
Expenditures		
Personnel Expenses		
F/T Salaries	85,678	215,466
P/T Wages	12,598	33,628
Overtime	536	1,212
Special Pay	150	500
Payroll Taxes	8,135	19,605
401 A Benefit	133	314
Medical Insurance	20,517	45,583
Total Personnel Expenses	127,746	316,308
Supplies		
Operating Supplies	444	9,368
Chemicals	972	2,202
Small Tools & Hardware	1,353	5,145
Fuel	4,674	10,566
Total Supplies	7,443	27,280
Other Gen. & Admin. Expenses		
Employee Recruitment	-	276
Travel and Training	30	117
Telephone, Internet & Cable	3,711	7,119
Utilities/Electricity	946	2,653
Utilities/Water	587	1,974
Utilities/Solid Waste & Recy.	2,753	7,158
Equipment Leasing	(93)	1,819
Workers Comp. Insurance	12,651	21,646
Employee Clothing Allowance	1,267	1,860
Total Occupancy	21,852	44,623
Maintenance & Repairs		
R & M Misc	2,702	7,734
R & M Buildings	6,397	30,001
R & M Grounds	20,841	20,808
R & M Equipment	5,626	11,742
Vehicle Maintenance	3,068	6,077
Total Maintenance & Repairs	38,635	76,361
Capital Outlay		
Capital Outlay	-	2,966
Total Capital Outlay	-	2,966
<b>Total Expenditures</b>	<b>195,676</b>	<b>467,538</b>
Net Revenues/Expenditures	(195,676)	(467,538)

## Revenue and Expenditure History per Department

<b>Custodial</b>	<b>Feb 15 YTD Actual</b>	<b>FY15 Actual</b>
<b>Expenditures</b>		
Personnel Expenses		
F/T Salaries	46,486	99,128
P/T Wages	31,129	92,847
Overtime	174	219
Special Pay	25	25
Payroll Taxes	6,578	16,019
401 A Benefit	215	508
Medical Insurance	8,673	20,907
Total Personnel Expenses	93,279	229,652
Supplies		
Operating Supplies	927	3,339
Cleaning Supplies	8,748	20,457
Small Tools & Hardware	320	378
Fuel	629	1,978
Total Supplies	10,623	26,152
Other Gen. & Admin. Expenses		
Travel and Training	-	70
Employee Recruitment	96	96
Telephone, Internet & Cable	294	810
Workers Comp. Insurance	8,860	15,160
Employee Clothing Allowance	917	1,642
Total Occupancy	10,167	17,778
Maintenance & Repairs		
R & M Equipment	216	481
Total Maintenance & Repairs	216	481
<b>Total Expenditures</b>	<b>114,285</b>	<b>274,063</b>
Net Revenues/Expenditures	(114,285)	(274,063)

## Revenue and Expenditure History per Department

Pools	Feb 15 YTD Actual	FY15 Actual
Expenditures		
Personnel Expenses		
F/T Salaries	33,737	82,872
P/T Wages	45,460	123,382
Overtime	41	180
Special Pay	477	1,755
Payroll Taxes	6,925	18,267
Medical Insurance	5,859	14,138
Total Personnel Expenses	92,497	240,594
Supplies		
Operating Supplies	370	1,786
Chlorine	9,785	33,019
Small Tools & Hardware	169	-
Total Supplies	10,323	34,805
Other Gen. & Admin. Expenses		
Employee Recruitment	413	509
Travel and Training	-	270
Telephone, Internet & Cable	2,009	4,154
Utilities/Electricity	8,545	21,382
Utilities/Propane	2,931	1,684
Utilities/Water	10,193	29,647
Workers Comp. Insurance	9,276	15,871
Licenses, permits, lien fees	-	1,355
Employee Clothing Allowance	898	1,406
Total Occupancy	34,265	76,279
Maintenance & Repairs		
R & M Equipment	4,632	14,450
R & M Pools	7,133	7,783
Total Maintenance & Repairs	11,765	22,233
Miscellaneous		
Cash Over/Short	-	(14)
Total Miscellaneous	-	(14)
<b>Total Expenditures</b>	<b>148,851</b>	<b>373,896</b>
Net Revenues/Expenditures	(148,851)	(373,896)

## Revenue and Expenditure History per Department

	Feb 15	
	YTD	FY15
<b>Recreation</b>	<b>Actual</b>	<b>Actual</b>
Revenues		
Other Income		
Recreation Fees	121,636	288,151
Donations	150	175
Total Other Income	121,786	288,326
<b>Total Revenues</b>	<b>121,786</b>	<b>288,326</b>
Expenditures		
Supplies		
Operating Supplies	623	3,050
Total Supplies	623	3,050
Other Gen. & Admin. Expenses		
Telephone, Internet & Cable	1,042	1,849
Utilities/Electricity	5,626	14,199
Utilities/Water	1,408	4,702
Utilities/Solid Waste & Recy.	274	657
Utilities/Portable Toilets	2,474	5,842
Equipment Leasing	300	1,056
Resident Activities	253	1,596
Total Occupancy	11,377	29,901
Maintenance & Repairs		
R & M Misc	-	-
R & M Buildings	-	-
R & M Grounds	17,426	44,306
R & M Equipment	3,225	3,255
Total Maintenance & Repairs	20,652	47,561
Capital Outlay		
Capital Outlay	-	2,331
Total Capital Outlay	-	2,331
<b>Total Expenditures</b>	<b>32,651</b>	<b>82,843</b>
Net Revenues/Expenditures	89,135	205,483

## Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Property Services (roll up)</b>							
Revenues							
Charge for Service							
Recreation Fees	115,470	257,845	114,174	263,751	135,074	333,203	143,375
Badge & Additional SMF	-	-	-	-	-	-	21,865
Total Charge for Service	115,470	257,845	114,174	263,751	135,074	333,203	165,240
Other Income							
Donations	-	-	-	-	-	5,982	-
Miscellaneous Income General	-	-	-	-	-	-	47
Total Other Income	-	-	-	-	-	5,982	47
<b>Total Revenues</b>	<b>115,470</b>	<b>257,845</b>	<b>114,174</b>	<b>263,751</b>	<b>135,074</b>	<b>339,185</b>	<b>165,287</b>
Expenditures							
Personnel Expenses							
F/T Salaries	158,812	390,819	154,157	402,649	156,618	393,277	154,340
P/T Wages	111,497	308,830	136,095	342,349	137,823	358,652	146,068
Overtime	203	774	2,533	5,693	2,470	10,862	8,709
Special Pay	546	1,536	711	2,061	3,225	10,085	2,537
Payroll Taxes	22,987	59,867	23,987	59,454	23,173	60,054	24,030
401 A Benefit	1,083	2,690	1,287	3,044	1,451	3,216	1,242
Medical Insurance	34,070	81,197	43,719	95,450	56,393	86,953	39,889
Total Personnel Expenses	329,199	845,714	362,490	910,699	381,153	923,098	376,815
Professional Expenses							
Professional Fees	-	-	-	-	353	438	255
Total Professional Expenses	-	-	-	-	353	438	255
Supplies							
Operating Supplies	7,696	17,209	7,548	17,876	3,874	10,521	7,721
Cleaning Supplies	9,858	23,402	9,548	22,037	9,423	33,562	9,656
Chlorine	10,432	33,647	10,521	33,247	10,586	33,948	10,968
Chemicals	1,127	4,382	1,614	3,560	-	-	1,457
Small Tools & Hardware	2,675	9,342	5,375	11,299	3,801	10,399	4,736
Fuel	4,812	12,251	5,918	15,059	5,525	15,661	4,538
Total Supplies	36,599	100,234	40,524	103,078	33,209	104,091	39,076
Other Gen. & Admin. Expenses							
Employee Recruitment	1,860	4,032	623	2,040	1,395	4,040	606
Travel and Training	620	985	-	1,630	523	2,153	915
Telephone, Internet & Cable	3,609	9,160	3,685	9,595	3,899	9,796	4,251
Utilities/Electricity	17,957	46,208	18,278	46,184	17,652	42,437	17,526
Utilities/Propane	-	1,399	8,667	12,361	9,943	10,993	7,931
Utilities/Water	11,832	39,954	9,271	28,296	11,730	26,717	11,151
Utilities/Solid Waste & Recy.	4,046	9,782	4,727	10,066	5,087	15,187	6,027
Utilities/Portable Toilets	2,358	6,058	3,103	7,710	2,582	7,636	3,322
Equipment Leasing	50	3,098	2,921	5,553	5,306	15,325	5,444
Workers Comp. Insurance	26,062	44,535	28,940	49,480	12,553	30,127	13,905
Licenses, permits, lien fees	-	1,050	-	1,350	196	1,246	-
Employee Clothing Allowance	1,192	2,830	444	3,261	2,800	3,010	2,777
Resident Activities	171	694	240	3,563	4,621	17,079	9,070
Dues and Subscriptions	2,409	2,409	2,529	2,944	2,656	2,656	3,000
Total Occupancy	72,166	172,194	83,427	184,033	80,941	188,402	85,925



### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Property Services (roll up)</b>							
Maintenance & Repairs							
R & M Misc	-	1,019	1,212	1,393	110	-	-
R & M Buildings	20,781	48,286	17,729	38,675	23,224	61,832	22,130
R & M Grounds	38,910	78,520	26,665	59,831	29,039	67,004	31,896
R & M Equipment	11,935	21,435	14,688	24,626	8,812	26,405	5,290
R & M Pools	11,481	12,722	5,239	10,590	6,846	20,380	9,032
Vehicle Maintenance	291	5,278	2,243	6,705	1,245	3,104	2,108
Total Maintenance & Repairs	83,398	167,259	67,776	141,820	69,275	178,725	70,455
Miscellaneous							
Cash Over/Short	(3)	(6)	(4)	(6)	-	-	-
Total Miscellaneous	(3)	(6)	(4)	(6)	-	-	-
Capital Outlay							
Capital Outlay	-	20,932	-	15,470	-	16,051	-
Total Capital Outlay	-	20,932	-	15,470	-	16,051	-
<b>Total Expenditures</b>	<b>521,359</b>	<b>1,306,326</b>	<b>554,214</b>	<b>1,355,094</b>	<b>564,931</b>	<b>1,410,804</b>	<b>572,527</b>
Net Revenues/Expenditures	(405,889)	(1,048,481)	(440,040)	(1,091,344)	(429,857)	(1,071,619)	(407,240)

### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>P.S.: Buildings</b>							
Expenditures							
Personnel Expenses							
F/T Salaries	64,864	172,674	74,907	196,705	81,305	202,545	75,361
P/T Wages	1,194	14,919	9,140	22,412	8,434	21,559	5,526
Overtime	59	538	1,711	3,908	1,270	6,359	7,141
Special Pay	-	71	129	304	1,625	3,740	237
Payroll Taxes	5,422	15,259	6,615	16,397	6,689	17,143	6,632
401 A Benefit	408	1,466	870	2,058	1,017	2,583	1,242
Medical Insurance	15,615	40,264	25,576	55,931	34,095	53,022	25,996
Total Personnel Expenses	87,563	245,193	118,947	297,713	134,435	306,950	122,136
Professional Expenses							
Professional Fees	-	-	-	-	298	383	255
Total Professional Expenses	-	-	-	-	298	383	255
Supplies							
Operating Supplies	3,608	10,269	5,028	11,569	2,596	6,494	5,736
Chemicals	-	37	188	337	-	-	-
Small Tools & Hardware	1,551	7,176	5,375	11,168	3,678	10,175	4,622
Fuel	2,235	10,101	3,602	9,815	3,754	10,939	3,609
Total Supplies	7,394	27,584	14,194	32,889	10,028	27,608	13,967
Other Gen. & Admin. Expenses							
Employee Recruitment	631	867	-	90	-	583	175
Travel and Training	35	35	-	140	-	-	-
Telephone, Internet & Cable	1,944	5,243	2,601	5,612	2,044	5,250	2,157
Utilities/Electricity	7,205	19,185	7,089	18,163	6,662	16,723	6,854
Utilities/Water	1,720	5,652	1,889	5,857	2,438	5,492	1,964
Utilities/Solid Waste & Recy.	1,742	4,252	2,129	4,492	1,974	5,735	3,307
Equipment Leasing	-	133	2,544	3,190	694	3,860	1,779
Workers Comp. Insurance	7,330	12,422	8,677	14,872	3,918	9,402	4,545
Licenses, permits, lien fees	-	-	-	-	196	196	-
Employee Clothing Allowance	530	1,495	394	1,151	619	805	160
Dues and Subscriptions	2,409	2,409	2,529	2,944	2,656	2,656	3,000
Total Occupancy	23,546	51,692	27,853	56,512	21,201	50,702	23,940
Maintenance & Repairs							
R & M Misc	-	1,019	1,212	1,393	110	-	-
R & M Buildings	19,575	46,986	17,729	38,532	22,824	61,832	21,980
R & M Grounds	-	-	-	-	-	-	-
R & M Equipment	-	1,631	5,395	6,510	-	9,086	331
Vehicle Maintenance	291	5,278	2,243	6,705	1,245	3,104	2,108
Total Maintenance & Repairs	19,866	54,913	26,580	53,139	24,179	74,023	24,419
Capital Outlay							
Capital Outlay	-	10,801	-	12,770	-	10,511	-
Total Capital Outlay	-	10,801	-	12,770	-	10,511	-
<b>Total Expenditures</b>	<b>138,368</b>	<b>390,183</b>	<b>187,573</b>	<b>453,024</b>	<b>190,140</b>	<b>470,176</b>	<b>184,717</b>
Net Revenues/Expenditures	(138,368)	(390,183)	(187,573)	(453,024)	(190,140)	(470,176)	(184,717)

### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>P.S.: Grounds</b>							
Expenditures							
Personnel Expenses							
F/T Salaries	29,050	72,155	27,980	72,542	24,453	67,534	27,885
P/T Wages	12,823	24,675	6,632	17,228	6,868	16,016	6,516
Overtime	43	55	-	6	-	12	-
Payroll Taxes	3,653	8,328	2,837	7,012	2,583	6,564	2,619
Medical Insurance	3,106	7,493	3,664	8,358	5,581	9,284	4,653
Total Personnel Expenses	48,674	112,707	41,113	105,147	39,486	99,410	41,672
Supplies							
Operating Supplies	1,082	1,405	-	314	-	35	519
Chemicals	1,127	4,345	1,425	3,223	-	-	94
Small Tools & Hardware	1,037	1,949	-	131	73	73	-
Fuel	1,979	299	1,183	2,945	1,519	4,470	929
Total Supplies	5,224	7,999	2,608	6,613	1,592	4,578	1,542
Other Gen. & Admin. Expenses							
Employee Recruitment	-	-	136	331	-	101	35
Utilities/Solid Waste & Recy.	1,721	4,200	2,107	4,440	2,645	8,255	2,179
Equipment Leasing	50	2,965	378	2,363	3,523	10,377	2,460
Workers Comp. Insurance	4,292	7,357	4,246	7,121	1,771	4,251	2,185
Licenses, permits, lien fees	-	-	-	300	-	-	-
Employee Clothing Allowance	295	460	50	355	291	291	586
Total Occupancy	6,359	14,983	6,917	14,910	8,230	23,274	7,445
Maintenance & Repairs							
R & M Grounds	5,305	20,866	5,169	17,365	13,651	29,923	16,756
R & M Equipment	4,663	10,850	3,639	11,274	3,475	6,798	2,730
Total Maintenance & Repairs	9,968	31,716	8,809	28,639	17,125	36,722	19,486
Capital Outlay							
Capital Outlay	-	-	-	-	-	5,540	-
Total Capital Outlay	-	-	-	-	-	5,540	-
<b>Total Expenditures</b>	<b>70,225</b>	<b>167,404</b>	<b>59,447</b>	<b>155,309</b>	<b>66,433</b>	<b>169,523</b>	<b>70,145</b>
Net Revenues/Expenditures	(70,225)	(167,404)	(59,447)	(155,309)	(66,433)	(169,523)	(70,145)

### Revenue and Expenditure History per Department

<b>P.S.: Custodial</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Feb19 YTD Actual</b>
Expenditures							
Personnel Expenses							
F/T Salaries	34,703	73,147	23,261	63,635	24,754	55,062	21,436
P/T Wages	47,536	127,188	60,827	139,012	56,614	137,362	56,156
Overtime	23	29	757	1,064	1,131	3,971	981
Special Pay	50	50	-	50	-	516	-
Payroll Taxes	7,014	17,341	7,089	16,513	6,498	15,759	6,219
401 A Benefit	675	1,224	417	986	434	633	-
Medical Insurance	9,331	18,716	7,174	14,498	5,581	5,565	(309)
Total Personnel Expenses	99,333	237,694	99,525	235,758	95,012	218,868	84,484
Professional Expenses							
Professional Fees	-	-	-	-	55	55	-
Total Professional Expenses	-	-	-	-	55	55	-
Supplies							
Operating Supplies	713	1,924	938	3,347	1,041	2,111	756
Cleaning Supplies	9,858	23,402	9,548	22,037	9,423	33,562	9,656
Small Tools & Hardware	88	217	-	-	50	150	114
Fuel	565	1,851	1,133	2,299	252	252	-
Total Supplies	11,223	27,394	11,619	27,683	10,767	36,075	10,526
Other Gen. & Admin. Expenses							
Employee Recruitment	942	1,940	215	633	1,153	1,914	396
Telephone, Internet & Cable	188	418	131	394	164	436	188
Workers Comp. Insurance	6,990	11,982	7,358	12,573	3,127	7,504	3,435
Employee Clothing Allowance	144	589	-	793	1,060	1,085	1,418
Total Occupancy	8,369	15,034	7,704	14,394	5,504	10,939	5,437
Maintenance & Repairs							
R & M Misc	-	472	-	395	-	1,615	-
Total Maintenance & Repairs	-	472	-	395	-	1,615	-
<b>Total Expenditures</b>	<b>118,925</b>	<b>280,594</b>	<b>118,847</b>	<b>278,229</b>	<b>111,338</b>	<b>267,552</b>	<b>100,447</b>
Net Revenues/Expenditures	(118,925)	(280,594)	(118,847)	(278,229)	(111,338)	(267,552)	(100,447)

### Revenue and Expenditure History per Department

<b>P.S.: Pools</b>	<b>Feb 16 YTD Actual</b>	<b>FY16 Actual</b>	<b>Feb17 YTD Actual</b>	<b>FY17 Actual</b>	<b>Feb18 YTD Actual</b>	<b>FY18 Actual</b>	<b>Feb19 YTD Actual</b>
Expenditures							
Personnel Expenses							
F/T Salaries	30,195	72,843	28,009	69,767	26,105	68,137	29,658
P/T Wages	49,944	136,055	55,136	154,417	61,244	169,162	69,488
Overtime	78	152	66	715	70	516	587
Special Pay	496	1,414	582	1,682	1,600	5,829	2,300
Payroll Taxes	6,899	18,337	7,022	18,668	6,997	19,351	7,878
Medical Insurance	6,018	14,724	7,305	16,664	11,136	19,082	9,550
Total Personnel Expenses	93,630	243,525	98,121	261,912	107,152	282,077	119,461
Supplies							
Operating Supplies	878	1,146	150	1,190	30	1,569	104
Chlorine	10,432	33,647	10,521	33,247	10,586	33,948	10,968
Fuel	6	-	-	-	-	-	1,363
Total Supplies	11,315	34,793	10,672	34,437	10,616	35,517	12,435
Other Gen. & Admin. Expenses							
Employee Recruitment	96	502	272	986	241	1,236	-
Travel and Training	480	845	-	1,490	523	853	915
Telephone, Internet & Cable	1,330	3,056	862	2,639	1,071	2,600	1,160
Utilities/Electricity	7,859	19,850	7,933	19,999	7,943	18,580	7,529
Utilities/Propane	-	1,299	8,630	12,090	9,750	10,701	7,587
Utilities/Water	8,781	30,377	5,705	17,605	7,452	16,448	6,501
Workers Comp. Insurance	7,451	12,773	7,977	13,667	3,399	8,158	3,400
Licenses, permits, lien fees	-	1,050	-	1,050	-	1,050	-
Employee Clothing Allowance	222	240	-	962	830	830	912
Total Occupancy	26,219	69,992	31,381	70,489	31,208	60,454	28,003
Maintenance & Repairs							
R & M Equipment	5,729	5,984	968	2,717	3,434	5,144	-
R & M Pools	11,481	12,722	5,239	10,590	6,846	20,380	9,032
Total Maintenance & Repairs	17,211	18,705	6,207	13,307	10,279	25,524	9,032
Miscellaneous							
Cash Over/Short	(3)	(6)	(4)	(6)	-	-	-
Total Miscellaneous	(3)	(6)	(4)	(6)	-	-	-
Capital Outlay							
Capital Outlay	-	9,451	-	-	-	-	-
Total Capital Outlay	-	9,451	-	-	-	-	-
<b>Total Expenditures</b>	<b>148,371</b>	<b>376,461</b>	<b>146,377</b>	<b>380,138</b>	<b>159,256</b>	<b>403,572</b>	<b>168,930</b>
Net Revenues/Expenditures	(148,371)	(376,461)	(146,377)	(380,138)	(159,256)	(403,572)	(168,930)

### Revenue and Expenditure History per Department

	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>P.S.: Recreation</b>							
Revenues							
Charge for Service							
Recreation Fees	115,470	257,845	114,174	266,746	135,074	333,203	143,375
Badge & Additional SMF	-	-	-	-	-	-	21,865
Total Charge for Service	115,470	257,845	114,174	266,746	135,074	333,203	165,240
Other Income							
Donations	-	-	-	-	-	5,982	-
Miscellaneous Income General	-	-	-	-	-	-	47
Total Other Income	-	-	-	-	-	5,982	47
<b>Total Revenues</b>	<b>115,470</b>	<b>257,845</b>	<b>114,174</b>	<b>266,746</b>	<b>135,074</b>	<b>339,185</b>	<b>165,287</b>
Expenditures							
Personnel Expenses							
P/T Wages	-	5,993	4,361	9,280	4,662	14,553	8,381
Special Pay	-	-	-	25	-	3	-
Payroll Taxes	-	601	424	864	406	1,237	683
Total Personnel Expenses	-	6,595	4,785	10,169	5,068	15,793	9,063
Supplies							
Operating Supplies	1,415	2,464	1,432	1,456	207	313	606
Fuel	27	-	-	-	-	-	-
Total Supplies	1,442	2,464	1,432	1,456	207	313	606
Other Gen. & Admin. Expenses							
Employee Recruitment	192	724	-	-	-	206	-
Travel and Training	-	-	-	-	-	1,300	-
Telephone, Internet & Cable	146	444	90	949	621	1,510	747
Utilities/Electricity	2,893	7,174	3,255	8,022	3,047	7,135	3,144
Utilities/Propane	-	100	37	271	192	292	344
Utilities/Water	1,331	3,925	1,677	4,833	1,840	4,777	2,686
Utilities/Solid Waste & Recy.	583	1,330	490	1,133	469	1,197	541
Utilities/Portable Toilets	2,358	6,058	3,103	7,710	2,582	7,636	3,322
Equipment Leasing	-	-	-	-	1,089	1,089	-
Workers Comp. Insurance	-	-	682	1,247	338	812	1,206
Employee Clothing Allowance	-	45	-	-	-	-	340
Resident Activities	171	694	240	3,563	4,621	17,079	9,070
Total Occupancy	7,674	20,493	9,573	27,729	14,799	43,034	21,400
Maintenance & Repairs							
R & M Buildings	1,206	1,300	-	143	400	-	150
R & M Grounds	33,605	57,654	21,495	42,466	15,388	37,081	15,139
R & M Equipment	1,543	2,499	4,685	3,731	1,904	3,762	2,228
Total Maintenance & Repairs	36,354	61,453	26,180	46,340	17,692	40,842	17,518
Capital Outlay							
Capital Outlay	-	680	-	2,700	-	-	-
Total Capital Outlay	-	680	-	2,700	-	-	-
<b>Total Expenditures</b>	<b>45,471</b>	<b>91,684</b>	<b>41,970</b>	<b>88,394</b>	<b>37,765</b>	<b>99,982</b>	<b>48,587</b>
Net Revenues/Expenditures	69,999	166,161	72,204	178,352	97,309	239,204	116,699

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Vehicle Storage</b>									
Revenues									
Rents & Royalties									
Vehicle Storage Income	47,996	115,270	53,177	124,148	59,901	143,424	66,209	154,616	66,598
Kayak Storage Income	-	-	-	2,040	2,003	3,655	1,376	2,723	1,299
Total Rents & Royalties	47,996	115,270	53,177	126,188	61,904	147,079	67,585	157,339	67,897
Other Income									
Delinquent Fee Collections	485	1,365	740	1,435	870	1,475	565	970	355
Total Other Income	485	1,365	740	1,435	870	1,475	565	970	355
<b>Total Revenues</b>	<b>48,481</b>	<b>116,635</b>	<b>53,917</b>	<b>127,623</b>	<b>62,774</b>	<b>148,554</b>	<b>68,150</b>	<b>158,309</b>	<b>68,252</b>
Expenditures									
Supplies									
Operating Supplies	204	382	16	16	-	-	-	-	-
Total Supplies	204	382	16	16	-	-	-	-	-
Other Gen. & Admin. Expenses									
Telephone, Internet & Cable	1,915	1,640	-	-	-	-	-	-	-
Utilities/Electricity	3,202	7,953	3,089	7,640	3,433	8,585	3,559	7,045	4,757
Utilities/Water	523	1,823	521	1,998	593	1,750	807	2,322	818
Access Sys. Service Fee	1,623	2,783	1,804	3,029	1,883	3,160	1,617	4,505	2,760
Total Occupancy	7,264	14,200	5,414	12,666	5,909	13,495	5,983	13,872	8,334
Maintenance & Repairs									
R & M Misc	50	485	194	644	-	-	-	-	-
R & M - Buildings	(78)	-	-	-	-	-	-	-	-
R & M Grounds	78	-	-	-	-	-	-	-	-
R & M Equipment	9,863	11,329	813	3,771	870	1,305	698	1,529	2,856
Total Maintenance & Repairs	9,913	11,814	1,007	4,415	870	1,305	698	1,529	2,856
<b>Total Expenditures</b>	<b>17,381</b>	<b>26,396</b>	<b>6,437</b>	<b>17,097</b>	<b>6,779</b>	<b>14,800</b>	<b>6,681</b>	<b>15,401</b>	<b>11,191</b>
Net Revenues/Expenditures	31,101	90,240	47,480	110,526	55,996	133,754	61,470	142,907	57,061

### Revenue and Expenditure History per Department

	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual	Feb17 YTD Actual	FY17 Actual	Feb18 YTD Actual	FY18 Actual	Feb19 YTD Actual
<b>Shopping Center</b>									
Revenues									
Rents & Royalties									
Leasing Income	40,403	96,966	39,583	95,599	27,299	65,163	31,706	69,013	40,035
Common Area Maint Income	7,073	16,974	6,839	16,414	4,903	11,665	5,565	12,607	6,794
Real Estate Taxes Income	5,021	12,051	5,004	12,009	3,222	7,642	3,846	8,430	3,973
Total Rents & Royalties	52,496	125,991	51,426	124,022	35,425	84,470	41,117	90,051	50,802
Other Income									
Delinquent Fee Collections	375	750	325	775	150	225	575	1,275	500
Total Other Income	375	750	325	775	150	225	575	1,275	500
<b>Total Revenues</b>	<b>52,871</b>	<b>126,741</b>	<b>51,751</b>	<b>124,797</b>	<b>35,575</b>	<b>84,695</b>	<b>41,692</b>	<b>91,326</b>	<b>51,302</b>
Expenditures									
Professional Expenses									
Legal Fees	-	-	-	-	-	-	-	-	3,438
Total Professional Expenses	-	-	-	-	-	-	-	-	3,438
Other Gen. & Admin. Expenses									
Property Taxes	13,920	13,920	14,329	14,329	14,919	14,919	15,056	15,056	15,607
Sales Tax	951	951	-	-	-	-	-	-	-
Telephone, Internet & Cable	-	-	-	-	-	-	359	989	447
Utilities/Electricity	480	1,162	483	1,177	832	936	647	1,823	827
Utilities/Water	52	162	53	165	337	987	301	778	305
Utilities/Solid Waste & Recy.	1,598	3,836	1,582	3,796	1,594	3,826	1,631	4,242	1,708
CVO Utilities	-	-	-	-	-	1,835	1,234	2,810	1,362
Total Occupancy	17,001	20,031	16,447	19,467	17,682	22,503	19,228	25,699	20,256
Maintenance & Repairs									
R & M Buildings	15,735	7,279	5,683	7,360	2,333	6,625	3,220	10,300	2,267
R & M Grounds	-	750	-	-	-	-	-	-	-
Total Maintenance & Repairs	15,735	8,029	5,683	7,360	2,333	6,625	3,220	10,300	2,267
Miscellaneous									
Miscellaneous Expenditures	-	-	-	-	-	2,285	-	-	-
Total Miscellaneous	-	-	-	-	-	2,285	-	-	-
Capital Outlay									
Capital Outlay	-	12,391	-	4,200	-	4,900	-	4,095	-
Total Capital Outlay	-	12,391	-	4,200	-	4,900	-	4,095	-
<b>Total Expenditures</b>	<b>32,736</b>	<b>40,451</b>	<b>22,130</b>	<b>31,027</b>	<b>20,029</b>	<b>36,313</b>	<b>22,448</b>	<b>40,094</b>	<b>25,962</b>
Net Revenues/Expenditures	20,135	86,290	29,622	93,770	15,546	48,381	19,243	51,232	25,340



### Revenue and Expenditure History per Department

	Feb 15		Feb 16		Feb17		Feb18		Feb19
	YTD	FY15	YTD	FY16	YTD	FY17	YTD	FY18	YTD
<b>Stormwater</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Revenues									
Other Income									
Debt Proceeds	-	-	-	165,000	-	-	-	-	-
Total Other Income	-	-	-	165,000	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	4,558	16,717	1,166	1,646	2,466	9,203	-
Total Professional Expenses	-	-	4,558	16,717	1,166	1,646	2,466	9,203	-
Other Gen. & Admin. Expenses									
Equipment Leasing	-	-	-	-	1,546	1,546	-	-	-
Total Occupancy	-	-	-	-	1,546	1,546	-	-	-
Maintenance & Repairs									
R & M Grounds	6,475	18,960	5,636	13,573	6,005	19,551	28,510	28,773	5,445
Canal/Lake Restoration	-	-	8,750	8,750	479	1,767	-	-	-
Total Maintenance & Repairs	6,475	18,960	14,386	22,323	6,484	21,318	28,510	28,773	5,445
Miscellaneous									
Debt Service Principal	-	-	-	5,273	13,142	31,742	13,425	32,421	13,675
Debt Service Interest	-	-	-	524	1,352	3,041	1,068	2,363	818
Total Miscellaneous	-	-	-	5,797	14,493	34,784	14,493	34,784	14,493
Capital Outlay									
Capital Outlay	-	-	-	67,025	-	183,292	-	9,390	-
Total Capital Outlay	-	-	-	67,025	-	183,292	-	9,390	-
<b>Total Expenditures</b>	<b>6,475</b>	<b>18,960</b>	<b>18,944</b>	<b>111,862</b>	<b>23,689</b>	<b>242,586</b>	<b>45,468</b>	<b>82,149</b>	<b>19,938</b>
Net Revenues/Expenditures	(6,475)	(18,960)	(18,944)	53,138	(23,689)	(242,586)	(45,468)	(82,149)	(19,938)

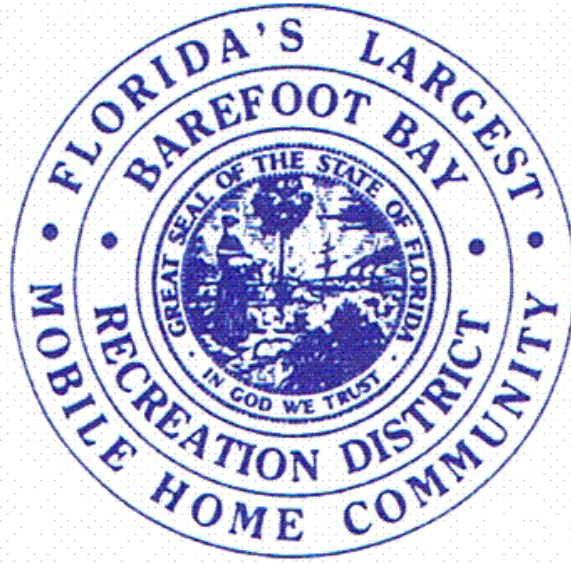
### Revenue and Expenditure History per Department

	Feb 15	FY15	Feb 16	FY16	Feb17	FY17	Feb18	FY18	Feb19
	YTD	Actual	YTD	Actual	YTD	Actual	YTD	Actual	YTD
R&M/Capital Projects	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Revenues									
Assessments									
Grants	-	-	-	-	-	-	129,089	179,089	-
Insurance Proceeds	-	-	-	-	-	-	-	44,795	-
Donations	-	2,600	-	-	-	-	-	-	53,887
Total Assessments	-	2,600	-	-	-	-	129,089	223,884	53,887
<b>Total Revenues</b>	<b>-</b>	<b>2,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,089</b>	<b>223,884</b>	<b>53,887</b>
Expenditures									
Professional Expenses									
Professional Fees	-	-	-	-	-	13,250	3,150	8,546	-
Total Professional Expenses	-	-	-	-	-	13,250	3,150	8,546	-
R&M Projects*									
Total R&M Projects	-	-	-	-	26,804	40,322	12,590	122,753	53,068
Capital Outlay									
Total Capital Outlay	75,882	259,832	89,660	297,758	69,592	301,437	175,125	991,592	569,880
<b>Total Expenditures</b>	<b>75,882</b>	<b>259,832</b>	<b>89,660</b>	<b>297,758</b>	<b>96,395</b>	<b>355,009</b>	<b>190,865</b>	<b>1,122,891</b>	<b>622,948</b>
Net Revenues/Expenditures	(75,882)	(257,232)	(89,660)	(297,758)	(96,395)	(355,009)	(61,776)	(899,007)	(569,061)

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

## Revenue and Expenditure History per Department

Grant	Feb 15 YTD Actual	FY15 Actual	Feb 16 YTD Actual	FY16 Actual
Revenues				
Other Income				
Transfer From Other Departments	-	-	-	-
Total Other Income	-	-	-	-
<b>Total Revenues</b>	-	-	-	-
Expenditures				
Professional Expenses				
Professional Fees	3,000	3,000	1,500	1,500
Total Professional Expenses	3,000	3,000	1,500	1,500
Capital Outlay				
Total Capital Outlay	76,807	105,740	14,137	14,137
<b>Total Expenditures</b>	<b>79,807</b>	<b>108,740</b>	<b>15,637</b>	<b>15,637</b>
Net Revenues/Expenditures	(79,807)	(108,740)	(15,637)	(15,637)



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

## **Introduction**

Starting four years ago, staff developed and the BOT annually reviewed and endorsed a five-year financial model and capital improvement plan (5yrFM&CIP). This interactive model allows the BOT the ability to make changes to assumptions and/or projects and immediately see the impact on the ending fund balance of each fiscal year (FY19-24). The interactivity, however, adds a complexity to the model that is not easily understood and utilized by first time decision makers. The 5yrFM&CIP is not a detailed road map of future revenues and expenditures, but a planning tool to enable residents, staff, and other interested parties (i.e. grant program reviewers, potential bonding agents, insurance companies, etc.) to understand the planned direction in which BBRD will move in the next few years.

The reader should note the presentation of financial data within this section is oriented to a multi-year perspective and includes beginning and ending fund balance figures as opposed to data contained within the “Budgetary Detail” section of this document. Hence some items such as “Contingency” may appear contradictory to the laymen when data from various sections of this document are compared to each other. However, readership of this document ranges from financial professionals to average residents and hence no one simple presentation of data is possible or warranted. Specifically, some “Contingency” is shown in this section which is budgeted for “unforeseen yet anticipated” change orders in projects or projects the BOT wishes to fund after the budget is adopted (without having to go through a budget amendment process).

## **Changes Made during the Budget Review Process**

No changes to the listed projects were made by the BOT on 31Jan19 to the FY20-24 5yrFM&CIP. The BOT did make two changes to the assessment rates over the five-year period. Within the proposed FY20-24 5yrFM&CIP, staff proposed an annual 2.50% increase to offset inflationary pressures, in addition to one-item increases in FY21, FY22, and FY23 to off-set declining golf membership receipts. The BOT upped the annual assessment to 3.0% and added a “round up to the next integer” component so each year would have a rate with whole numbers only.

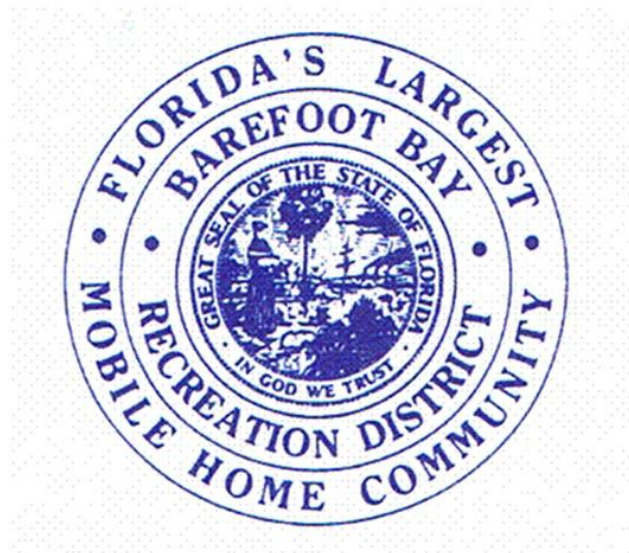
During the budget workshops, the following changes were made by the BOT (consensus items) and/or staff (result of BOT actions at meetings and/or new information regarding specific projects):

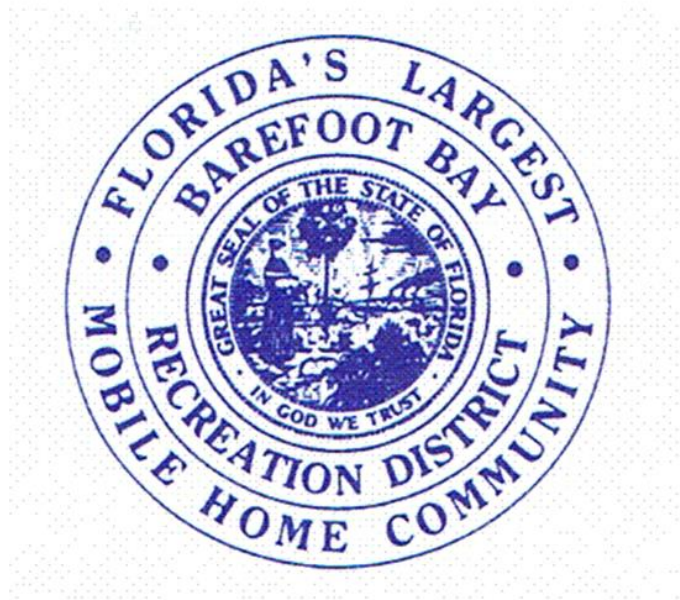
- Added \$35,225 to FY19 Year -end Estimate for Building C Exterior Rehabilitation Project (total of \$117,225)
- Added \$29,000 to FY19 Year-end Estimate for proposed Building A Renovations Design (May 10<sup>th</sup> agenda item)
- Moved Year-end Estimates from FY19 to FY20 for the following projects and added 20% (\$194,177) to cost of the following projects
  - Upgrade Electrical Infrastructure in Building A
  - Building A HAVAC Replacement/Upgrade
  - Building A Kitchen Expansion
- Added \$18,539 to FY19 Year-end Estimate for Donations and Pavilion Behind Building A project (May 10<sup>th</sup> agenda item)
- Moved Year-end Estimate from FY19 to FY20 for Lake Bank Restoration Project, Phase 6 and added \$17,882 (per April 23<sup>rd</sup> BOT meeting) and revised description to read “Holes 10, 11, 12, 14, 15, 16 & 17”

- Deleted the following projects
  - \$88,700 for FY20 Lake Bank Restoration, Phase 7 project
  - \$90,500 for FY21 Lake Bank Restoration, Phase 8 project
  - \$92,300 for FY22 Lake Bank Restoration, Phase 9 project
- Added \$75,000 for FY20 Lake Bank Repairs project
- Added \$150,000 to FY22 Irrigation system replacement, Ph. 3 project (total \$250,000) and revised description to read “front nine, range, and practice greens piping/heads”
- Added \$150,000 to FY23 Irrigation system replacement, Ph. 4 project (total \$250,000) and revised description to read “back nine piping/heads”
- Deleted FY24 Irrigation system replacement, Ph. 5 project (\$100,000) as revised phase 4 will complete the previously 7 phased projects.
- Deleted unfunded FY24 Irrigation system replacement, Ph. 6 & 7 projects as revised phase 4 will complete the previously 7 phased projects.

### **General Fund**

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





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<b>General Fund Five-Year Financial Model</b>	<b>FY18 Actual</b>	<b>FY19 Revised Budget</b>	<b>FY19 Year-end Estimate</b>
<b>Beginning Fund Balance</b>	<b>1,908,576</b>	<b>1,978,874</b>	<b>1,978,874</b>
Revenues/Sources			
Assessment	3,590,100	3,710,144	3,710,144
Recreation Fees	333,203	290,000	387,855
Guest Passes	60,812	62,300	63,250
DOR Enforcement Fees	22,628	13,000	19,000
Food & Beverage Sales	1,125,492	1,126,217	1,209,172
Golf Fees & Income	605,801	613,609	602,785
Shopping Center Income	91,326	103,235	91,854
Vehicle Storage Income	158,309	160,645	157,732
Misc. Revenue	127,116	39,698	148,540
Bond/loan Proceeds	-	-	-
Grant Revenue	179,089	50,000	50,000
Transfer from 2018 Bond Prj. Fund	-	651,000	-
<b>Revenues/Sources</b>	<b>6,293,876</b>	<b>6,819,848</b>	<b>6,440,332</b>
(Dollar change from previous year)	443,858	763,449	146,456
(Percent change from previous year)	7.59%	12.61%	2.33%
<b>Total Resources</b>	<b>8,202,452</b>	<b>8,798,722</b>	<b>8,419,206</b>
Expenditures/Uses			
Personnel	2,214,212	2,510,850	2,422,565
Operating	2,895,020	2,906,568	2,892,964
New Non-Capital Proposals	-	37,689	37,689
R&M/Capital	1,114,345	1,196,355	1,209,627
Transfers			
To Debt Service Fund	-	700,000	-
Transfers	-	700,000	-
Contingency	-	47,116	-
(Year-end Rev. over Exp.)	N/A	N/A	N/A
<b>Total Expenditures/Uses</b>	<b>6,223,578</b>	<b>7,398,578</b>	<b>6,562,845</b>
(Dollar change from previous year)	342,224	115,248	339,267
(Percent change from previous year)	5.82%	1.58%	5.45%
Rev./Sources minus Exp./Uses	70,298	(578,730)	(122,513)
Ending Fund Balance			
Undesignated Fund Balance	1,526,905	1,400,144	1,791,361
Committed Fund Balance			
Non-spendable for inventory & prepaids	119,575	-	65,000
Committed for CIP	332,394	-	-
<b>Total Ending Fund Balance</b>	<b>1,978,874</b>	<b>1,400,144</b>	<b>1,856,361</b>
<b>Fund Balance (excluding committed for capital, prepaids, projects &amp; transfers) percentage of subsequent year's budget (Personnel &amp; Operating). FY24 is based on FY24 Budget numbers.</b>	<b>28.19%</b>	<b>24.71%</b>	<b>31.62%</b>



<b>FY20 Approved Budget</b>	<b>FY20 Year-end Estimate</b>	<b>FY21 Proj. Budget</b>	<b>FY22 Proj. Budget</b>	<b>FY23 Proj. Budget</b>	<b>FY24 Proj. Budget</b>
<b>1,856,361</b>	<b>1,856,361</b>	<b>1,190,929</b>	<b>2,292,922</b>	<b>1,802,700</b>	<b>1,615,388</b>
3,863,365	3,859,502	4,041,330	4,217,040	4,392,750	4,568,460
382,550	382,550	340,000	360,349	360,349	360,349
62,005	62,005	60,000	60,000	60,000	60,000
18,500	18,315	9,900	9,850	9,800	9,750
1,259,781	1,259,781	1,291,276	1,323,557	1,356,646	1,390,563
614,234	614,234	623,432	608,454	593,836	594,430
106,268	106,268	107,268	108,268	109,268	110,268
157,500	157,500	157,500	157,500	173,250	173,250
46,400	46,400	46,446	46,493	46,539	46,586
-	-	2,500,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>6,510,603</b>	<b>6,506,555</b>	<b>9,177,152</b>	<b>6,891,511</b>	<b>7,102,439</b>	<b>7,313,655</b>
(309,245)	66,223	2,670,597	(2,285,641)	210,927	211,217
-4.53%	1.03%	41.04%	-24.91%	3.06%	2.97%
<b>8,366,964</b>	<b>8,362,916</b>	<b>10,368,081</b>	<b>9,184,433</b>	<b>8,905,139</b>	<b>8,929,044</b>
2,689,200	2,656,160	2,843,972	2,985,645	3,131,822	3,281,666
2,976,488	2,933,946	3,006,987	3,012,288	3,049,629	3,087,437
-	-	82,500	-	-	-
754,500	1,581,882	1,871,900	830,200	558,700	149,300
-	-	286,800	573,600	573,600	573,600
-	-	286,800	573,600	573,600	573,600
124,390	-	100,000	100,000	100,000	100,000
N/A	N/A	(117,000)	(120,000)	(124,000)	(127,000)
<b>6,544,578</b>	<b>7,171,987</b>	<b>8,075,159</b>	<b>7,381,733</b>	<b>7,289,751</b>	<b>7,065,003</b>
(854,000)	609,142	1,530,581	(693,426)	(91,982)	(224,748)
-11.54%	9.28%	23.39%	-8.59%	-1.25%	-3.08%
(33,975)	(665,433)	1,101,993	(490,221)	(187,312)	248,652
1,822,386	1,190,929	2,292,922	1,802,700	1,615,388	1,864,041
-	-	-	-	-	-
-	-	-	-	-	-
<b>1,822,386</b>	<b>1,190,929</b>	<b>2,292,922</b>	<b>1,802,700</b>	<b>1,615,388</b>	<b>1,864,041</b>

31.15%

20.35%

38.23%

29.16%

25.36%

29.27%

### Revenues/Sources

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

- **Assessment**

Based on comments from residents and Trustees at the FY20 Budget Kickoff Townhall meeting, FY20-24 Five-Year Financial Model and Capital Improvement Plan (FY20-24 5yrFM&CIP) Workshop plus the need to maintain BBRD's purchasing power relative to inflationary pressures, an annual 2.50% increase in the assessment rate was proposed for the next five years plus one-time adjustments to offset declining golf membership related revenues. At the FY20-24 5yrFM&CIP Workshop, the BOT increased this annual assessment increase to 3.00% plus added an annual increase to "round up to the next integer" in the monthly assessment rate. Therefore, the following assessment rates are proposed totaling a \$14.63 (23.09%) increase in the monthly assessment rate over the five-year period comprised of the following.

- \$153,939 in FY20 from a total \$2.63 increase in the monthly assessment rate to \$66.00 (comprised of two elements)
  - \$1.90 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.73 a month to "round up to the next integer" in the assessment rate
- \$175,509 in FY21 from a total \$3.00 increase in the monthly assessment rate to \$69.00 (comprised of three elements)
  - \$1.98 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.25 to offset declining Golf membership revenues
  - \$0.77 a month to "round up to the next integer" in the assessment rate
- \$175,505 in FY22 from a total \$3.00 increase in the monthly assessment rate to \$72.00 (comprised of three elements)
  - \$2.07 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.25 declining Golf membership revenues
  - \$0.68 a month to "round up to the next integer" in the assessment rate
- \$176,086 in FY23 from a total \$3.00 increase in the monthly assessment rate to \$75.00 (comprised of three elements)
  - \$2.16 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.25 declining Golf membership revenues
  - \$0.60 a month to "round up to the next integer" in the assessment rate
- \$175,651 in FY24 from a total \$3.00 increase in the monthly assessment rate to \$78.00 due to inflationary increase
  - \$2.25 or 3.0% increase to maintain the ability to fund R&M/Capital projects needs given the impact of inflationary pressures on operating costs
  - \$0.75 a month to "round up to the next integer" in the assessment rate

- **Recreation (AKA Social Membership) Fees**

The increase in FY18 from \$495 to \$750 significantly increased annual receipts. No increase is proposed for FY20 and FY21. A \$50 increase in the fee is proposed for FY22, resulting in an additional \$19,751 in receipts each year thereafter (given a constant number of genuine transfers of property). Staff believes FY19 will be the peak year of receipts until the fee is increased in FY22.

- **Guest Passes**

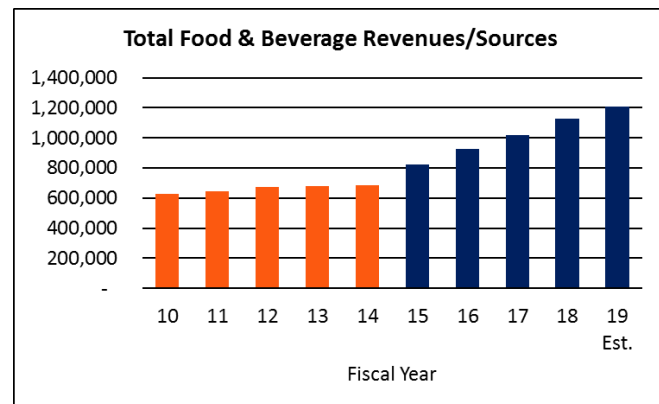
Receipts are projected to peak in FY19 and then reduce over the following two fiscal years to historical averages (adjusted for the increase in fees in FY16). Receipts are projected to remain constant throughout the remainder of the five-year forecast.

- **DOR Enforcement Fees**

Receipts are booked as billed and then the uncollectible receivables are removed from the line-item during the audit process. Although \$54,884 was billed in FY18, only approximately \$13,000 is collectible (due to use of modified accrual accounting). Collectible receipts are projected to decline in FY21 and then remain relatively stable due to increased voluntary compliance and the removal of undesirable homes through the Neighborhood Revitalization Program that generated uncollectible fees.

- **Food and Beverage Sales**

FY19 Year-end Estimate of \$1,209,172 is based on a conservative estimate of \$83,680 or 7.43% increase over FY18 Actuals. The chart to the right illustrates the double-digit growth since FY15 (average of 12.02% per year) in total revenues/sources. The five prior years experienced an average of less than 2% growth each year.



Staff believes FY19 will represent the last year of significant growth due to capacity of building, venues, and storage areas. Out year

receipts (i.e. FYs21-24) are based on continued long-term growth; however, they are below the double-digit level and diminishing over time unless facilities are expanded. The 5yrFM&CIP contains an annual 2.5% base increase in food and beverage prices (in addition to management's ability to change prices throughout the year based on changing costs of products as provided within the 2016 edition of the BBRD Food & Beverage Principles of Operations document).

The Lounge Expansion project contained within the 5yrFM&CIP will significantly alter these projections during construction, but due to uncertainty of the timing of construction the impact is currently not included for simplicity. Closure of the Lounge is not anticipated to greatly impact the General Fund's 5yrFM&CIP since pre-planning of each closure will enable staff to reduce costs to offset reduced revenues.

- **Golf-Pro Shop Fees & Income**

As the number of golf courses nationwide have declined over the past decade, coupled with the changing demographics of BBRD residents, membership driven revenues have correspondingly declined. FY19 appears to indicate a change to this trend or a momentary pause in the decline of memberships. Hence, FY19 Year-end Estimated revenues currently appear to be on track to come very close to the FY19 Approved Budget. Less than 2.00% growth is projected for FY20 with a continuation of this long-term downward trend is anticipated to resume in FY21, given current membership demographics. Although politically not popular to state, the ability to participate in active recreation sports declines as people age. Years ago, new residents replaced golfers who aged out of regular play,

but over the last several years, new residents do not play golf as much as residents of 20-40 years ago. Due to this anticipated continued decline, a 2.5% decrease in revenue is projected in the out years of FY21 through FY23. Staff anticipates by FY24 the declining membership will stabilize based on the number of new players moving into BBRD each year.

The previously proposed 10% increase in membership rates for FY21 remains recommended to offset declining membership related receipts while keeping membership rates below neighboring courses.

- **Shopping Center Income**  
Due to the eviction of one tenant in early FY19 (for lack of payment), FY19 Year-end Estimated receipts are lower than budgeted. Out year receipts are based on anticipated renewals of all leased spaces except for the former doctor's office which is assumed to remain empty due to the small size and the Veteran's Service Office, Veterans' Gathering Space, and Civic Volunteer Organization's Office units which are leased for zero rent to said non-profit entities.
- **Vehicle Storage Income**  
Staff anticipates FY19 Year-end Estimates being in line with FY18 Actuals. Future receipts are projected to remain constant until a proposed 10% increase in FY23, of which an additional \$16,065 in additional receipts are projected to be realized.
- **Bond Loan Proceeds**  
Per the consensus of the members of the 2019 BOT, consideration of long-term financing for projects was discontinued in favor of pay-as-you-go financing with the possible use of short-term financing for specific projects. Based on comments from the public, Trustees, and Trustee-elects at the November 27, 2018 FY20 Budget Kick-off Townhall Meeting, a 5-year bank loan is recommended to finance the top priority of the Lounge expansion project. Due to the uncertainty of the scope of the project plus unknown site work, an initial ballpark \$2,000,000 was used for the cost in the FY20-24 5yrFM&CIP. After the BOT reached a consensus of a 4,000 square foot expansion, the project budget was reduced to \$1,900,000 for use in this document. Due to the monthly payments required by a bank loan, the capitalization of the first year's payments is required. Hence, a \$2,500,000 bank loan is planned for mid-FY21 with annual payments of \$573,600 for the next five years. Actual cost of financing and debt service will not be finalized until the application for the loan is made in FY21 due to current uncertainty of interest rates and willingness of lenders to handle the transaction.
- **Grant Revenue**  
BBRD received the \$50,000 100% reimbursement for the Golf Course Florida Recreation Development Assistance Program (FRDAP) grant in mid-FY19. Hence, all open grants (over the past five-years) are completed. Staff does not anticipate pursuing new grants unless they are 100% reimbursable, cover planned projects, and/or are directed by the BOT to pursue them.
- **Transfer from 2018 Bond Projects Fund**  
Budgeted for FY19 was a one-time inter-fund transfer from the 2019 Bond Projects Fund for reimbursement of 66% (or \$651,000) of the FY18 costs of the Replacement Administration Building project. Since the BOT has shifted away from pursuing long-term financing this transfer will not occur.

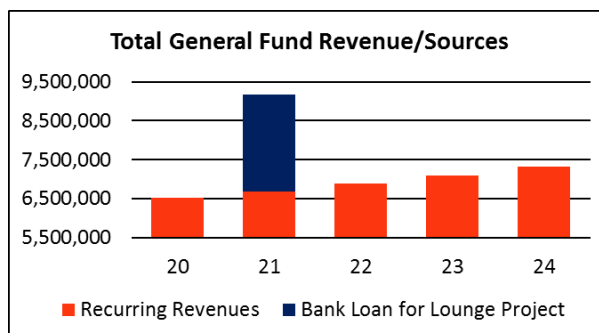
#### Five Year Revenues/Sources and Expenditures/Uses Trends

Historically, BBRD has experienced very little change from year to year in total annual revenues/sources. The FY18-22 5yrFM&CIP had only a 1.68% variability expected over the 5-year period. This pattern was a

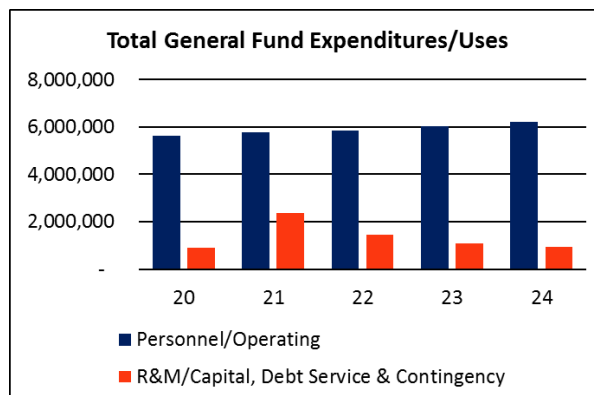
result of previous BOTs holding the assessment rate constant for multiple years and then having to adopt a significant increase to offset the cumulative effects of annual inflationary pressures and increases in staffing to address service demands of residents. Beginning last fiscal year, the BOT adopted an 1.50% annual increase in the assessment rate to off-set inflationary pressures. Staff proposed increasing this rate to 2.50% in the FY20-24 5yrFM&CIP, while the BOT agreed to go up to a 3.00% annual increase. Additionally, the BOT agreed to add an annual “round up to the integer” increase so the monthly assessment would always be even dollars with no cents.

Approved for FY20 and planned for each year going forward is an annual 3.00% increase in the monthly assessment rate to offset the inflationary pressures of annual increases in salaries/wages, employee health insurance premiums, and the cost of goods and supplies. Additionally, planned for FY21-23 are annual increases in the assessment rate to offset the declining membership of the golf course (assumed is the stabilization of receipts in FY24).

When the \$2,500,000 bank loan planned for FY21 is removed from the equation, an average annual growth of 2.47% in revenues/sources is projected from the low of \$6,510,603 in FY20 to the high of \$7,313,655 in FY24 as illustrated to the right.



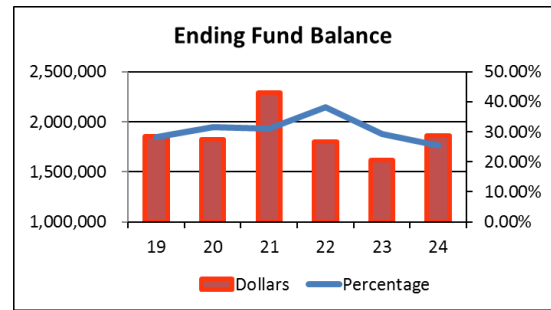
Likewise, total annual expenditures/uses historically had low variability due to previous BOTs desire to not raise the assessment rate for as many years as possible. However, beginning last year the BOT now plans on annual increases to maintain BBRD’s purchasing power rather than see it slowly eroded each year due to inflation. The planned 3.00% annual increase in the assessment with other minor revenue enhancements permits the BOT the flexibility to address aging infrastructure repairs and other requests of residents. When the planned \$2,500,000 bank loan in FY21 to finance the Lounge Expansion project is removed from the equation there is only a 1.88% average increase in total expenditures/uses over the five-year period as illustrated in the chart to the right. This average rate (lower than the average growth in total revenues/sources) permits the BOT to build the General Fund’s balance up to address future needs currently not funded in the FY20-24 5yrFM&CIP.



The reader should note that BBRD has only used a modern interactive financial model and capital improvement plan for the past four years and not be alarmed by the fact that the majority of projects are front loaded within the five-year window. With repeated use in the future, staff anticipates a smoothing effect of funding to occur in future 5yrFM&CIPs.

## Financial Outlook

FY19 began the year with a fund balance of \$1,978,874 and is projected to end with \$1,856,361. Year-end estimates (the chart to the right presents columns as the dollar amount of fund balance while the trend line represents fund balance as a percentage of operating costs as defined by BBRD) are presented as of June 25, 2019 to allow the reader to view the context of FY20-24 5yrFM&CIP as authorized via the FY20 Approved Budget (adopted by the BOT on June 25, 2019). Contained within this presentation is the assumption that all projects will be completed within the years budgeted for FYs 21, 22, 23 & 24.



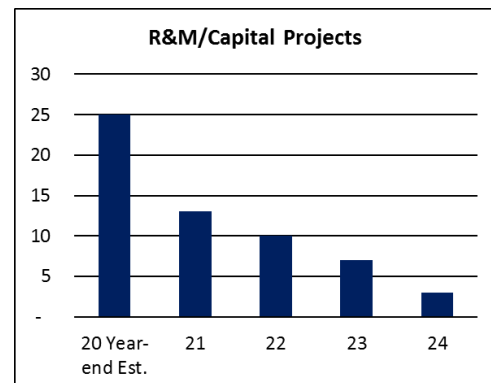
The sharp increase in fund balance projected for FY21 is primarily due to the planned bank loan to finance the Lounge Expansion project. The reader should not be alarmed at the prospect that the General Fund will spend more money than it receives in FYs 19 and 22 as the use of 5yrFM&CIP provides the assurance that the General Fund will stay above BBRD's minimum fund balance policy of 20% (excluding committed-for capital, pre-paid items, projects, and transfers) in the long run. As presented, the General Fund's lowest projected fund balance level (FY20 Year-end Estimate's 20.35%) is \$20,600 above the minimum level established by the BOT (assuming all projects are completed by the end of FY20 which based on recent history is unlikely for a variety of reasons). Staff anticipates the out years' actual ending fund balance percentages will ultimately be lower in future years as revisions of the 5yrFM&CIP each year will re-evaluate currently unfunded projects in light of the increased revenues resulting from the BOT's adjustment to planned future assessment rates.

## Summary of Projects

The FY20-24 5yrFM&CIP contains 71 requested projects (including two non-R&M/capital projects) within 58 funded projects (including one non-R&M/capital projects) over the five-year period costing \$5,000,232.

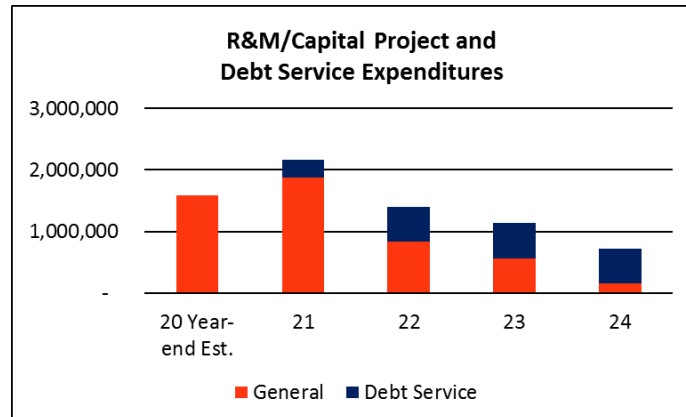
The reader should note the following assumptions:

- FY20 Year-end Estimate contains 18 new or recurring projects (funded with FY20 revenues) plus 8 previously funded projects (to be paid for with fund balance monies).
- Due to projects that have funding over multiple years, the summation of the number of individual projects for each year results in a higher number than the summation of projects regardless of year of execution.



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

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



### FY20-24 5yrFM&CIP Projects

	Requested	Funded	Prior-year Budgeted	Total Budgeted/ Funded
<b>Non-Capital Projects</b>	2	1	-	1
<b>R&amp;M/Capital Projects</b>				
Concrete, pavers & etc.	13	10	-	10
Pools	4	1	-	1
Buildings	18	5	5	10
Vehicles	9	9	-	9
Amentities	14	11	1	12
Other	10	4	-	4
<b>R&amp;M/Capital Projects:</b>	<b>68</b>	<b>40</b>	<b>6</b>	<b>46</b>
<b>Total General Fund Projects:</b>	<b>70</b>	<b>41</b>	<b>6</b>	<b>47</b>

The following pages list the projects per fiscal year in an easy to read format, a concise description of each project (and any changes from the FY19 Approved Budget), and the actual FY20-24 5yrFM&CIP. The reader should note the tables list the projects in order of cost (highest to lowest) while the narrative listing of projects list them in order of their appearance on the detailed FY20-24 5yrFM&CIP as found on pages F-25-27.

<b>FY20 Budget</b>	<b>Project Name</b>
145,000	Lounge enlargement
95,700	Beach projects, Ph. 3 (Restrooms)
75,000	Lake bank repairs
66,000	Pool 1 walkway roof replacement, Ph. 2
60,000	Irrigation system replacement, Ph. 1 (6 satellite boxes)
40,000	Installation of mechanical pool covers at Pools #2 & #3
35,000	Replace Property Services truck (2006 F-250 size)
32,000	Replace lawnmower
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
25,000	Pool 2 restrooms roof replacement (w/metal)
25,000	Pool 3 restrooms roof replacement (w/metal)
25,000	Neighborhood revitalization program
24,000	Additional Property Services Truck
24,000	Bench covers for (26) benches at Shuffleboard courts
21,800	Replace sidewalks at Bldg. D/E and the 19th Hole
20,000	Bandshell lakeside of Lounge
8,500	Additional utility cart for custodian supervisor
7,500	Pro Shop carpet and floor replacement/repair
<b>754,500</b>	<b>FY20 Sub-total</b>
<b>FY20 Use of Fund Balance</b>	
	<b>Project Name</b>
247,600	Building A kitchen expansion
191,400	Upgrade electrical infrastructure in Building A
132,000	Building A HVAC replacement/upgrade
104,882	Lake bank restoration, Ph. 6 (holes 10, 11, 12, 14, 15, 16 & 17)
82,400	Replace electrical infrastructure in Shopping Center
50,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
19,100	Additional parking lights at Shopping Center
<b>827,382</b>	<b>FY20 Use of Fund Balance Sub-total</b>

#### **FY20 Project Detail**

Replacement Damaged Concrete Sidewalks/Assembly Areas (locations TBD)

\$25,000 each fiscal year. The budget is used as needed and accrued year-to-year for larger projects. The FY20 Budget is shown as being fully expended, along with a projected \$50,000 in roll-forward monies from FY19, so the reader can easily understand future funding levels.



#### Replacement Sidewalks at Building D/E and the 19th Hole

FY20 \$21,800 funded project. The replacement and expansion of the narrow sidewalk adjacent to the traffic circle was originally budgeted for FY18 but later deleted when the previous BOT decided to pursue a scrap and rebuild of the entire complex. Subsequently, the previous BOT abandoned the scrap-and-rebuild project thereby necessitating the re-budgeting of the project.

#### Installation of Mechanical Pool Covers at Pools #2 & #3

FY20 \$40,000 funded project. This project is recommended for funding to permit a higher pool water temperature in the winter season without overburdening the heater.

#### Pool 2 Restrooms Roof Replacement

FY20 \$25,000 funded project to replace the aged asphalt roof with a metal roof.

#### Pool 3 Restroom Roof Replacement

FY20 \$25,000 funded project to replace the aged asphalt roof with a metal roof.

#### Pool 1 Walkway Roof Replacement, Phase 2

FY20 \$66,000 funded project. In FY18, BBRD replaced the western quarter of the walkway roof which had extensive water damage to the underlying wooden structure. While the long-term existence of this structure is uncertain (based on possible work required for the Lounge Expansion project and related work), the deterioration of the eastern and middle sections necessitates its replacement or the removal of the structure.

#### Upgrade Electrical Infrastructure in Building A

FY20 (use of fund balance) \$191,400 funded project. Originally planned as a three-year funded project (FY16, 17 & 18) and scheduled for completion in FY18, the project was deferred to allow the New Administration Building project to commence one year sooner than planned. Additionally, last year the BOT moved the project to the now defunct 2018 Bond Projects Fund. Compounding the complexity of the project is that staff inadvertently rolled forward the balance of the project budget from FY18 into FY19 within the General Fund. Hence, the FY19 Budget shows the balance of the original budget of \$146,475 while the FY20 year-end estimate reflects the updated cost received from BBRD's engineers last year plus a 20.0% increase.

This project, the Building A HVAC replacement/upgrade project and the Building A kitchen project were bid out (as a design-bid package) in early 2019; however, only two bids were received (one disqualified and the other was approximately 95% over budget). As a result, the BOT authorized the development of unified construction plans with the intent of re-bidding these projects in late 2019 with a target construction period of Summer 2020.

#### Building A Heating, Ventilation, and Air Conditioning (HVAC) Replacement/Upgrade

FY20 (use of fund balance) \$132,000 funded project. This project was budgeted last year in the 2018 Bond Projects Fund and is now back in the General Fund (although zero budget is shown as no formal action has yet been taken by the BOT to add this project to the current budget). Of note, it is recommended that this project and the Upgrade Electrical Infrastructure in Building A project be accomplished at the same time to ensure compatibility. Funding for this project is now available due to the BOT abandoning long-term financing plans for FY19. The FY20 year-end estimate reflects the updated cost received from BBRD's engineers last year plus a 20.0% increase.

This project, the upgrade electrical infrastructure in Building A project and the Building A kitchen project were bid out (as a design-bid package) in early 2019, however, only two bids were received (one disqualified and the other was approximately 95% over budget). As a result, the BOT authorized the development of unified construction plans with the intent of re-bidding these projects in late 2019 with a target construction period of Summer 2020.

#### Building A Kitchen Expansion

FY20 (use of fund balance) \$247,600 funded project. This shovel-ready project was budgeted last year in the 2018 Bond Projects Fund and is now back in the General Fund and is recommended for execution in the summer of 2019. Construction plans (that expand the footprint of the building) are complete and were funded in prior years. This project is now available due to the BOT abandoning long-term financing plans for FY19. The FY20 year-end estimate reflects the updated cost received from BBRD's engineers last year plus a 20.0% increase.

This project, the upgrade electrical infrastructure in Building A project, and the Building A HVAC replacement/upgrade project were bid out (as a design-bid package) in early 2019; however, only two bids were received (one disqualified and the other was approximately 95% over budget). As a result, the BOT authorized the development of unified construction plans with the intent of re-bidding these projects in late 2019 with a target construction period of Summer 2020.

#### Lounge Enlargement

FY20 \$145,000 (design), FY21 \$1,380,000 and FY22 \$375,000 (construction) funded project (total cost of \$1,900,000). This project was budgeted last year in the 2018 Bond Projects Fund at \$350,000 (for only a 50% expansion) and is now back in the General Fund as a 4,000 square foot expansion and is shown as funded through a 5-year \$2,500,000 bank loan (first years' worth of payments being capitalized). Design is assumed to begin in early FY20 assuming a positive outcome of the Community Center parking study authorized by the BOT in mid-FY19.

#### Replacement Electrical Infrastructure in Shopping Center

FY20 (use of fund balance) \$82,400 funded project. This project was initially shown as funded through the 2018 Bond Projects Fund but ultimately was changed to unfunded by the BOT last year. Per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund and this project is now recommended to be executed in FY20 at the same time as the "Additional Parking Lights in the Shopping Center" project.

#### Additional Parking Lights at the Shopping Center

FY20 (use of fund balance) \$19,100 funded project. This project was originally budgeted in FY18 but was deferred until this year due to the New Administration Building project being deemed the top priority by the BOT and moved up one year in the 5yrFM&CIP. Of note, this project was formerly listed under the now discontinued "Resident Relations" category.

#### Bandshell Lakeside of the Lounge

FY20 \$20,000 funded project. Staff recommends the addition of a bandshell at the southwest corner of the Lakeside area to better utilize the space during live music events.

#### Replacement Property Services Truck (2006 F-250 size)

FY20 \$35,000 budgeted project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Additional Property Services Truck

FY20 \$24,000 funded project. This addition to the fleet (F-150 service body) will increase staff efficiency by allowing more independent work due to the additional staff added over the last few years.

#### Replacement Lawnmower

FY20 \$32,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Additional Utility Cart for Custodian Supervisor (added by staff after FY20-24 5yrFM&CIP workshop)

FY20 \$8,500 funded project to purchase an additional utility cart to be used by the Custodian Supervisor. The prior supervisor preferred to ride with another person when traveling from one site to another. Current supervisor prefers to independently check on buildings and employees.

#### Lake Bank Restoration, Phase 6 (Golf Course)

FY20 (use of fund balance) \$104,882 funded project. Although this project was previously a FY19 budgeted 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. The BOT awarded a contract for this project in late Spring 2019, but due to previously contracted projects the vendor was unable to execute the project until early 2020. The BOT confirmed staff's recommendation to re-schedule this project to a Summer 2020 commencement date.

#### Lake Bank Restoration, Phase 7 (Golf Course)

This proposed FY20 \$88,700 funded project was eliminated during the budget workshops as new information indicated existing geo-tubbing could be repaired versus being replaced as previously planned. Therefore, this project is no longer shown in the FY20-24 5yrFM&CIP but retained here for transparency purposes.

#### Lake Bank Repairs (Golf Course)

FY20 \$75,000 funded project to repair existing geo-tubbing on lake banks was added during the BOT budget workshops in lieu of the previously deleted lake bank restoration project.

#### Irrigation System Replacement, Phase 1 (6 satellite boxes) (Golf Course)

FY20 \$60,000 funded project to replace the antiquated remote controllers of the golf course irrigation system. This project was previously a part of the combined "Irrigation system replacement."

#### Pro Shop Carpet and Flooring Replacement (added by staff after FY20-24 5yrFM&CIP workshop)

FY20 \$7,500 funded project to replace the carpet and repair any associated damage to the sub-floor. Originally listed as unfunded, the BOT added funding to this project during the budget workshops.

#### Beach Projects, Phase 3 (restrooms)

FY20 \$95,700 funded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. This project consists of procurement and installation of a septic tank, drain field, and pre-fabricated concrete building.

#### Neighborhood Revitalization Program

\$25,000 each fiscal year. The FY19 Budget is shown as being fully expended for simplicity but is accrued from year to year. Revenue from sale of properties is added back to the project as received (formerly listed under discontinued "Resident Relations" category).

Bench Covers for (26) Benches at Shuffleboard Courts

FY20 \$24,000 funded project to install covers on the benches similar to the covers on the benches at the bocce ball courts.

<b>FY21 Budget</b>	<b>Project Name</b>
82,500	Electronic resident badging system and scanning stations at pools
1,380,000	Lounge enlargement
113,900	Repave shopping center parking lot
60,800	Repave/reconstruct 19th Hole/Bldg. D/E parking lot
55,400	Beach Projects, Ph. 4 (Pavilion)
50,000	Restroom trailer by pickle ball/tennis courts
40,000	Irrigation system replacement, Ph. 2 (design, engineering, etc.)
35,000	Replacement backhoe (used)
30,000	Westside Rec. area pathways
28,800	Beach gate access card system
28,000	Replace Property Services truck (2006 full-size)
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
25,000	Neighborhood revitalization program
<b>1,954,400</b>	<b>FY21 Sub-total</b>

**FY21 Project Details**

Electronic Resident Badging System and Scanning Stations at Pools

FY21 \$82,500 funded project that was previously listed as a FY20 project but is recommended to be moved out one year as the turnover in the Resident Relations Manager/Human Resources Coordinator position resulted in lost momentum in the research of cost and options. This initiative would provide each BBRD badge holder with a new smart card badge that would be scanned at select locations (pools and Pro Shop) versus the current use of a cumbersome paper "suspension" list. Staff would be able to deactivate access for specific cards if a badge holder is added to the suspension list. The use of scanning stations would augment but not replace Pool Hosts at the pools. The listed cost is based on a quote from the current vendor who installed the electronic access gates at the RV Storage lots. Additionally, an annual maintenance cost of \$3,120 would be incurred for the four readers and a blank card would cost \$5.70 each (12,000 cards are included in the FY21 cost). If this project remains funded, staff will seek additional quotes to ensure BBRD obtains the best product for the lowest cost.

Replacement Damaged Concrete Sidewalks/Assembly Areas (locations TBD)

\$25,000 each fiscal year. The budget is used as needed and accrued year-to-year for larger projects.

Westside Recreation Area Pathways

FY21 \$30,000 funded project. Connecting recreational areas west of Veterans' Way via crushed concrete walking paths is planned (to be installed by Property Services personnel).

#### Repave Shopping Center Parking Lot

FY21 \$113,900 funded project. In FY18, this project was listed as a funded project for FY20 and was budgeted last year in the 2018 Bond Projects Fund as a funded project. Per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. The TLC cost estimate was revised to only show 0.5" base asphalt and 1.0" overlay asphalt and adjusted for inflation. Staff will readdress the budget cost when this project is one year from commencement.

#### Repave/Reconstruct 19<sup>th</sup> Hole-Building D/E Parking Lot

FY21 \$60,800 funded project. In FY18, this project was listed as a funded project for FY21. Additionally, this project was originally included by the BOT in the group of projects to be financed but then deleted in favor of the replacement D/E Complex project that was later deleted. The TLC cost estimate was revised to only show 0.5" base asphalt and 1.0" overlay asphalt and adjusted for inflation. Staff will readdress the budget cost when this project is one year from commencement.

#### Lounge Enlargement

FY20 \$145,000 (design), FY21 \$1,380,000 and FY22 \$375,000 (construction) funded project (total cost of \$1,900,000). This project was budgeted last year in the 2018 Bond Projects Fund at \$350,000 (for only a 50% expansion) and is now back in the General Fund as a 4,000 square foot expansion and is shown as funded through a 5-year \$2,500,000 bank loan (first years' worth of payments being capitalized). Design is assumed to begin in mid FY21 assuming a positive outcome of the Community Center parking study authorized by the BOT in mid-FY19.

#### Replacement Property Services Truck (2006 full-size)

FY21 \$28,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Replacement Backhoe (used)

FY21 \$35,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Restroom Trailer by Pickle Ball/Tennis Courts

FY21 \$50,000 funded project to purchase a portable restroom facility that will have a septic holding tank that will be emptied regularly like the existing port-a-potties.

#### Lake Bank Restoration, Phase 8 (Golf Course)

This previously FY21 \$90,500 funded project was deleted during the budget workshops due to the completion of lake bank stabilization projects and lake bank repairs project in FY20. Therefore, this project is no longer listed in the FY20-24 5yrFM&CIP but shown here for transparency purposes.

#### Irrigation System Replacement, Phase 2 (design, engineering, etc.) (Golf Course)

FY21 \$40,000 funded project to design the new golf course irrigation system and associated engineering. This project was previously a part of the combined "Irrigation system replacement."

#### Beach Projects, Phase 4 (pavilion)

FY21 \$55,400 funded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund.

#### Beach Gate Access Card System

FY21 \$28,800 funded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund.

#### Neighborhood Revitalization Program

\$25,000 each fiscal year. The budget is shown as being fully expended in the current year for simplicity but is accrued from year to year. Revenue from sale of properties is added back to the project as received (formerly listed under discontinued "Resident Relations" category).

<b>FY22 Budget</b>	<b>Project Name</b>
375,000	Lounge enlargement
	Irrigation system replacement, Ph. 3 (front nine, range, and practice
250,000	green piping/heads)
59,500	Replace concrete & pavers Lounge (west side)
33,600	Expand paver area west of Lounge by 20 feet
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
25,000	Neighborhood revitalization program
21,200	New awning and panels west of Lounge
19,000	Replacement Resident Relations truck (2015 mid-size)
11,900	Upgrade golf cart parking area (Lounge) to crushed concrete
10,000	Replace HD utility cart (2008) used by softball association
<b>830,200</b>	<b>FY22 Sub-total</b>

#### **FY22 Project Details**

##### Replacement Damaged Concrete Sidewalks/Assembly Areas (locations TBD)

\$25,000 each fiscal year. The budget is used as needed and accrued year-to-year for larger projects.

##### Replacement Concrete & Pavers at Lounge (west side)

FY22 \$59,500 funded project that was originally budgeted in FY18. The project is deferred to FY22 due to anticipated Lounge expansion/replacement project and adjusted upward for inflationary pressures. This project is recommended to be rolled into the Lounge expansion project and thus deleted as a stand-alone project if the Lounge project proceeds. Additionally, any delay in the Lounge expansion project will delay this project accordingly.

##### Expand Paver Area west of Lounge by 20 feet

FY22 \$33,600 funded project that was originally budgeted in FY18. The project is deferred to FY22 due to anticipated Lounge expansion/replacement project and adjusted upward for inflationary pressures. This project is recommended to be rolled into the Lounge expansion project and thus deleted as a stand-alone project if the Lounge project proceeds. Additionally, any delay in the Lounge expansion project will delay this project accordingly.

#### Upgrade Golf Cart Parking Area (Lounge) to Crushed Concrete

FY22 \$11,900 funded project that was originally budgeted in FY18. The project is deferred to FY22 due to anticipated Lounge expansion/replacement project and adjusted upward for inflationary pressures. Execution of this project will be performed by Property Services staff after the Lounge project is completed.

#### Lounge Enlargement

FY20 \$145,000 (design), FY21 \$1,380,000 and FY22 \$375,000 (construction) funded project (total cost of \$1,900,000). This project was budgeted last year in the 2018 Bond Projects Fund at \$350,000 (for only a 50% expansion) and is now back in the General Fund as a 4,000 square foot expansion and is shown as funded through a 5-year \$2,500,000 bank loan (first years' worth of payments being capitalized). Completion of this project is projected for early FY22 assuming a positive outcome of the Community Center parking study authorized by the BOT in mid-FY19.

#### New Awning and Panels West of Lounge

FY22 \$21,200 funded project that was originally budgeted in FY18. The project is deferred to FY22 due to anticipated Lounge expansion/replacement project and adjusted upward for inflationary pressures. This project is recommended to be rolled into the Lounge expansion project and thus deleted as a stand-alone project if the Lounge project proceeds. Additionally, any delay in the Lounge expansion project will delay this project accordingly.

#### Replacement Resident Relations Truck (2015 mid-size)

FY22 \$19,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Replacement HD Utility Cart (2008) used by Softball Association

FY22 \$10,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Lake Bank Restoration, Phase 9 (Golf Course)

This previously FY22 \$92,300 funded project was deleted during the budget workshops due to the completion of lake bank stabilization projects and lake bank repairs project in FY20. Therefore, this project is no longer listed in the FY20-24 5yrFM&CIP but shown here for transparency purposes.

#### Irrigation System Replacement, Phase 3 (front nine, range, and practice greens piping/heads) (Golf Course)

FY22 \$250,000 funded project. This previously \$100,000 (part one of five phases) funded project to replace the golf course irrigation system was increased in funding resulting from a modification of the scope of work due to changing technology. The previous five phased project is now budgeted to be completed in two phases (FY22 and FY23). The increased funding was partly offset by the deletion of the lake bank restoration, phase 6 project being deleted.

#### Neighborhood Revitalization Program

\$25,000 each fiscal year. The budget is shown as being fully expended in the current year for simplicity but is accrued from year to year. Revenue from sale of properties is added back to the project as received (formerly listed under discontinued "Resident Relations" category).

<b>FY23 Budget</b>	<b>Project Name</b>
223,600	Repave/reconstruct Micco RV lot
250,000	Irrigation system replacement, Ph. 4 (back nine piping/heads)
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
25,000	Neighborhood revitalization program
22,700	Portable 20kw emergency backup generator
8,000	Replace Resident Relations golf cart (2013)
4,400	Beach volley ball court (by Pool #1)
<b>558,700</b>	<b>FY23 Sub-total</b>

### **FY23 Project Details**

#### Replacement Damaged Concrete Sidewalks/Assembly Areas (locations TBD)

\$25,000 each fiscal year. The budget is used as needed and accrued year-to-year for larger projects.

#### Repave/Reconstruct Micco RV lot

FY23 \$223,600 funded project. In FY18, this project was listed as a funded project for FY22 and was budgeted last year in the 2018 Bond Projects Fund as a funded project. Per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. The TLC cost estimate was revised to only show 0.5" base asphalt and 1.0" overlay asphalt plus \$25,000 plug to raise the entrance and provide for piped drainage and adjusted for inflation. Due to the projected delay in this project, the conditions will necessitate significant reconstruction of the surface versus simple repaving. Staff will readdress the budget when this project is one-year from commencement.

#### Additional Storage at Falcon Drive (land and building)

FY23 \$40,800 (design and referendum) and FY24 \$239,700 (land acquisition, clearing, and construction of an 1,800 square foot steel building) unfunded project. This project was initially shown as funded through the 2018 Bond Projects Fund but ultimately was changed to unfunded by the BOT last year. Per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund and this project is now listed as unfunded. This project would only purchase one of the 8.26 acres south of the Property Services complex on Falcon Drive.

#### Replacement Resident Relations Golf Cart (2013)

FY23 \$8,000 funded project with no changes to cost or funding status/year from the FY19-23 5yrFM&CIP.

#### Irrigation System Replacement, Phase 4 (back nine piping/heads) (Golf Course)

FY23 \$250,000 funded project. This previously \$100,000 (part two of five phases) funded project to replace the golf course irrigation system was increased in funding resulting from a modification of the scope of work due to changing technology. The previous five phased project is now budgeted to be completed in two phases (FY22 and FY23).

#### Golf Maintenance Worksite Upgrade, Phase 2 (consolidated new building)

FY23 \$51,000 and FY24 \$429,000 unfunded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. The first year would consist of the design costs while the second year would fund construction.



#### Neighborhood Revitalization Program

\$25,000 each fiscal year. Budget is shown as being fully expended in the current year for simplicity but is accrued from year to year. Revenue from sale of properties is added back to the project as received (formerly listed under discontinued “Resident Relations” category).

#### Beach Volleyball Court (by Pool #1)

FY23 \$4,400 funded project (originally budgeted in FY19) that is recommended to be deferred until after Lounge expansion project is completed. Future BOTs may want to reconsider the planned location as this project was developed before the Barefoot by the Lake Festival which uses the same space.

#### Expansion of Micco RV Lot (including purchase of land)

FY22 \$52,000 and FY23 \$255,900 unfunded project (assumes design and referendum in the first year and acquisition and construction in the second year). This previously unfunded project was originally considered for inclusion in the 2018 Bond Projects Fund but was removed when the list of projects was cut to 20 projects in Spring 2018. Subsequently, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. Costs include land clearing, fencing, buffering, and asphalt parking surface.

#### Portable 20kw Emergency Backup Generator

FY23 \$22,700 funded project. Originally budgeted for FY18 as “Building D/E Emergency Backup Generator” (and previously listed in Buildings category), this project was later eliminated when the BOT was considering a scrap and rebuild of the D-E/Pro Shop/19<sup>th</sup> Hole complex. Since that project was later abandoned, this project is recommended to be funded in FY23 as a portable “tow behind generator” capable of partly energizing Building D/E or Falcon Drive Complex. Of note, the funding is for only “emergency use” capabilities and not fully functioning of the building (i.e. will not power HVAC systems and all electrical draws).

<b>FY24 Budget</b>	<b>Project Name</b>
99,300	Repave/reconstruct West RV lot
25,000	Replace damaged concrete sidewalks/assembly areas (Location TBD)
25,000	Neighborhood revitalization program
<b>149,300</b>	<b>FY24 Sub-total</b>

#### **FY24 Project Details**

##### ARCC Member Training

FY24 \$11,100 unfunded project. This project was requested by a Trustee last year. The cost is based on 8 copies (7 for ARCC members and one for the Resident Relations Manager/H.R. Coordinator) of the following:

- Building inspector study book
- On-line building inspector examination preparation course
- Contractor study book
- On-line contractor examination preparation course

Replacement Damaged Concrete Sidewalks/Assembly Areas (locations TBD)

\$25,000 each fiscal year. The budget is used as needed and accrued year-to-year for larger projects.

Pool 2 Asphalt Parking Lot & Addition of a Retention Pond

FY24 \$69,700 previously unfunded project continues to be listed as an unfunded project.

Pool 3 Asphalt Parking Lot & Addition of a Retention Pond

FY24 \$74,900 previously unfunded project continues to be listed as an unfunded project.

Concrete Grass Areas between Pickle Ball and Tennis Courts

FY24 \$31,800 previously unfunded project continues to be listed as an unfunded project.

Repave/Reconstruct West RV Lot

FY24 \$99,300 funded project. In FY18, this project was listed as an unfunded project for FY20 and was budgeted last year in the 2018 Bond Projects Fund as a funded project. Per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. The TLC cost estimate was revised to only show 0.5" base asphalt and 1.0" overlay asphalt with a 15% plug to account for the Tequesta entrance and center area (previously not included) and adjusted for inflation. Due to the anticipated delays in this project, the conditions will necessitate significant reconstruction of the surface versus simple repaving. Staff will readdress the budget cost when this project is one year from commencement.

Pool 4 Complex (pool, restrooms, and small meeting rooms) south of Micco Road

FY24 \$541,200 unfunded project. This previously unfunded project remains unfunded due to the anticipated relative low support at townhall meetings and budget workshops and approximately \$150,000 in annual operating costs.

Solar Heating System for Pool #1

FY24 \$38,600 unfunded project. Preliminary research indicates solar heating for the pool is possible but current rooflines in the area are not optimal for placement of panels thereby necessitating the placement of panels on a concrete pad within a fence enclosure west of the Lounge in the area currently used for the Barefoot by the Lake Festival. Estimated cost includes, panels, installation, concrete, and fencing.

Geothermal Heater for Pool #1

FY24 unfunded project. Staff was unable to obtain a ballpark estimate for this project as of the time of publication of this document. Staff will continue to seek information as time permits.

Replacement D-E/19th Hole/Pro Shop Complex

FY24 \$5,410,700 unfunded project. Although this project was previously a three-year (FYs 19-21) budgeted 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund. Additionally, the BOT decided not to pursue this project as envisioned last spring (scrap and rebuild) and never reached a consensus on how to proceed (late in FY18 \$350,000 was informally "earmarked" for D/E renovation but no specifics were ever provided). Due to the required cost of upgrading the entrance doors and restrooms up to ADA compliance, and the cost of installing a fire suppression system, staff recommends that this project not be funded until a consensus is reached by the BOT on how to proceed. Hence this project is now listed in FY24 as unfunded.

#### 19<sup>th</sup> Hole Kitchen Expansion

FY24 \$287,500 unfunded project. This shovel ready project was budgeted last year in the 2018 Bond Projects Fund and is now back in the General Fund but shown as unfunded. Construction plans (that do not expand the footprint of the building) are complete and were funded in prior years.

#### Building A, Lounge, and Traffic Circle Emergency Backup Generator

FY24 \$424,500 This previously unfunded project (originally proposed for just Building A but later expanded in scope) is now listed as unfunded in FY24.

#### Veteran's Building

FY24 \$1,273,400 previously unfunded project that remains unfunded.

#### Replacement of Shed and Canopy – Pickle Ball/Tennis Courts

FY24 \$54,100 unfunded project. This previously request project (formerly listed under the "Amenities" category) remains unfunded.

#### Performing Arts Center

FY24 unfunded project. Although this project is an annual request, the complexity of options in design prevent staff from developing a reasonable cost estimate without spending money for a professional guess. Ballpark estimates range from \$1.5 Million to over \$3 Million depending upon size and interior elements. Hence, the project is shown, but no budget is listed. If the BOT wishes, staff can obtain a cost estimate but someone will need to provide more specific information before that data can be obtained.

#### Indoor Pool with Fitness Center

FY24 unfunded project. Although this project is an annual request, the complexity of options in design prevent staff from developing a reasonable cost estimate without spending money for a professional guess. Ballpark estimates range from \$1 Million to over \$2.5 Million depending upon size and elements. Hence, the project is shown but no budget is listed. If the BOT wishes, staff can obtain a cost estimate but someone will need to provide more specific information before that data can be obtained.

#### Skateboard Park

FY24 \$55,200 unfunded project. This previously requested project remains unfunded and is now listed in FY24.

#### Irrigation System Replacement, Phase 5 (part 3 of 5 piping/heads) (Golf Course)

This previously FY24 \$100,000 unfunded project was deleted during the budget workshops due to the planned completion of irrigation system replacement projects in FY23 through a revised, condensed funding plan. Therefore, this project is no longer listed in the FY20-24 5yrFM&CIP but shown here for transparency purposes.

#### Irrigation System Replacement, Phase 6 (part 4 of 5 piping/heads) (Golf Course)

This previously FY24 \$100,000 unfunded project was deleted during the budget workshops due to the planned completion of irrigation system replacement projects in FY23 through a revised condensed funding plan. Therefore, this project is no longer listed in the FY20-24 5yrFM&CIP but shown here for transparency purposes.

Irrigation System Replacement, Phase 7 (part 5 of 5 piping/heads) (Golf Course)

This previously FY24 \$100,000 unfunded project was deleted during the budget workshops due to the planned completion of irrigation system replacement projects in FY23 through a revised condensed funding plan. Therefore, this project is no longer listed in the FY20-24 5yrFM&CIP but shown here for transparency purposes.

Golf Maintenance Worksite Upgrade, Phase 1 (conversion of canal to piped drainage and filled for extra space)

FY24 \$281,500 unfunded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund.

Golf Maintenance Worksite Upgrade, Phase 2 (consolidated new building)

FY23 \$51,000 and FY24 \$429,000 unfunded project. Although this project was previously a funded 2018 Bond Projects Fund project, per the consensus of the BOT, all 2018 Bond Projects Fund projects were moved back to the General Fund.

Neighborhood Revitalization Program

\$25,000 each fiscal year. Budget is shown as being fully expended in the current year for simplicity but is accrued from year to year. Revenue from sale of properties is added back to the project as received (formerly listed under discontinued "Resident Relations" category).

Fountain in Lake by Building A

FY24 \$26,500 previously unfunded project now listed in FY24 as an unfunded project.

Christmas Decorations, Phase 3

FY24 \$10,000 unfunded project.

Irrigation in Community Center Common Areas & Barefoot Boulevard Median Phase 1

FY24 \$50,000 unfunded project.

Purchase of Vacant Land North of Falcon Drive Complex

FY24 \$74,400 previously unfunded project now listed in FY24 as an unfunded project. This project would pay for the cost of a referendum, purchase, and legal fees to subdivide and replat the eastern portions two lots north of the Property Services complex. The land would then be used for open storage.

Purchase of the 7 Lots North of Property Services Complex on Falcon Drive

FY24 \$358,200 unfunded project. This project would pay for the referendum, acquisition of properties, and removal of existing homes. Assumed within this project is BBRD would pay 10% above market value due to the uncertainty of approval by the voters and use of a contingency contract. Use of new land is to be determined.

**Approved FY20-24 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan**

	FY18	FY19	FY19	FY20	FY20	FY21	FY22	FY23	FY24
General Fund Five-Year Financial Model	Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
Beginning Fund Balance	1,908,576	1,978,874	1,978,874	1,856,361	1,856,361	1,170,329	2,272,322	1,782,100	1,594,788
Revenues/Sources									
Assessment	3,590,100	3,710,144	3,710,144	3,863,365	3,859,502	4,041,330	4,217,040	4,392,750	4,568,460
Recreation Fees	333,203	290,000	387,855	382,550	382,550	340,000	360,349	360,349	360,349
Guest Passes	60,812	62,300	63,250	62,005	62,005	60,000	60,000	60,000	60,000
DOR Enforcement Fees	22,628	13,000	19,000	18,500	18,315	9,900	9,850	9,800	9,750
Food & Beverage Sales	1,125,492	1,126,217	1,209,172	1,259,781	1,259,781	1,291,276	1,323,557	1,356,646	1,390,563
Golf Fees & Income	605,801	613,609	602,785	614,234	614,234	623,432	608,454	593,836	594,430
Shopping Center Income	91,326	103,235	91,854	106,268	106,268	107,268	108,268	109,268	110,268
Vehicle Storage Income	158,309	160,645	157,732	157,500	157,500	157,500	157,500	173,250	173,250
Misc. Revenue	127,116	39,698	148,540	46,400	46,400	46,446	46,493	46,539	46,586
Bond/loan Proceeds	-	-	-	-	-	2,500,000	-	-	-
Grant Revenue	179,089	50,000	50,000	-	-	-	-	-	-
Transfer from 2018 Bond Prj. Fund	-	651,000	-	-	-	-	-	-	-
Revenues/Sources	6,293,876	6,819,848	6,440,332	6,510,603	6,506,555	9,177,152	6,891,511	7,102,439	7,313,655
(Dollar change from previous year)	443,858	763,449	146,456	(309,245)	66,223	2,670,597	(2,285,641)	210,927	211,217
(Percent change from previous year)	7.59%	12.61%	2.33%	-4.53%	1.03%	41.04%	-24.91%	3.06%	2.97%
Total Resources	8,202,452	8,798,722	8,419,206	8,366,964	8,362,916	10,347,481	9,163,833	8,884,539	8,908,444
Expenditures/Uses									
Personnel	2,214,212	2,510,850	2,422,565	2,689,200	2,656,160	2,843,972	2,985,645	3,131,822	3,281,666
Operating	2,895,020	2,906,568	2,892,964	2,976,488	2,933,946	3,006,987	3,012,288	3,049,629	3,087,437
New Non-Capital Proposals	-	37,689	37,689	-	-	82,500	-	-	-
R&M/Capital Transfers	1,114,345	1,196,355	1,209,627	754,500	1,581,882	1,871,900	830,200	558,700	149,300
To Debt Service Fund	-	700,000	-	-	20,600	286,800	573,600	573,600	573,600
Transfers	-	700,000	-	-	20,600	286,800	573,600	573,600	573,600
Contingency	-	47,116	-	124,390	-	100,000	100,000	100,000	100,000
(Year-end Rev. over Exp.)	N/A	N/A	N/A	N/A	N/A	(117,000)	(120,000)	(124,000)	(127,000)
Total Expenditures/Uses	6,223,578	7,398,578	6,562,845	6,544,578	7,192,587	8,075,159	7,381,733	7,289,751	7,065,003
(Dollar change from previous year)	342,224	115,248	339,267	(854,000)	629,742	1,530,581	(693,426)	(91,982)	(224,748)
(Percent change from previous year)	5.82%	1.58%	5.45%	-11.54%	9.60%	23.39%	-8.59%	-1.25%	-3.08%
Rev./Sources minus Exp./Uses	70,298	(578,730)	(122,513)	(33,975)	(686,033)	1,101,993	(490,221)	(187,312)	248,652
Ending Fund Balance									
Undesignated Fund Balance	1,526,905	1,400,144	1,791,361	1,822,386	1,170,329	2,272,322	1,782,100	1,594,788	1,843,441
Committed Fund Balance									
Non-spendable for inventory & prepaids	119,575	-	65,000	-	-	-	-	-	-
Committed for CIP	332,394	-	-	-	-	-	-	-	-
Total Ending Fund Balance	1,978,874	1,400,144	1,856,361	1,822,386	1,170,329	2,272,322	1,782,100	1,594,788	1,843,441

**Fund Balance (excluding committed for capital, prepaids, projects & transfers) percentage of subsequent year's budget (Personnel & Operating). FY24 is based on FY24 Budget numbers.**

Subsequent year budget (personnel & operating), FY24 is based on FY24 Budget numbers.	28.19%	24.71%	31.62%	31.15%	20.00%	37.89%	28.83%	25.04%	28.94%
Monthly assessment rate	N/A	N/A	N/A	66.00	N/A	69.00	72.00	75.00	78.00
Food & Beverage price increase %	N/A	N/A	N/A	2.50%	N/A	2.50%	2.50%	2.50%	2.50%
Golf membership increase %	N/A	N/A	N/A	0.00%	N/A	10.00%	0.00%	0.00%	0.00%
Shopping Center increase %	N/A	N/A	N/A	0.00%	N/A	0.00%	0.00%	0.00%	0.00%
Vehicle Storage increase %	N/A	N/A	N/A	0.00%	N/A	0.00%	0.00%	10.00%	0.00%
Other revenue increase %	N/A	N/A	N/A	0.10%	N/A	0.10%	0.10%	0.10%	0.10%
Employee incentive %	N/A	N/A	N/A	7.50%	N/A	5.00%	5.00%	5.00%	5.00%
Health Insurance Change %	N/A	N/A	N/A	15.00%	N/A	15.00%	12.50%	11.25%	10.00%
Dental Insurance Change %	N/A	N/A	N/A	2.00%	N/A	2.00%	2.00%	2.00%	2.00%
Operating inflationary %	N/A	N/A	N/A	N/A	N/A	1.25%	1.25%	1.25%	1.25%
Personnel % expended	N/A	N/A	N/A	N/A	98%	98%	98%	98%	98%
Operating % expended	N/A	N/A	N/A	N/A	98%	98%	98%	98%	98%

### Non-R&M/Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

x	Facilities assessment and capital forecasting implementation	-	37,689	37,689	-	-	-	-	-
x	Electronic resident badging system and scanning stations at pools	-	-	-	-	82,500	-	-	-
	ARCC Member Training	-	-	-	-	-	-	-	11,000

Total Non-Capital Proposals:	-	37,689	37,689	-	-	82,500	-	-	-
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### R&M/Capital Projects

("X" indicates project is funded)

(Shaded rows indicate project is not funded)

Concrete, Pavers & Paths											
x	PS	Replace damaged concrete sidewalks/assembly areas (Location TBD)	-	66,715	15,715	25,000	75,000	25,000	25,000	25,000	25,000
x	PS	Replace concrete & pavers Lounge (west side)	-	55,000	-	-	-	-	59,500	-	-
x	F&B	Expand paver area west of Lounge by 20 feet	-	31,000	-	-	-	-	33,600	-	-
x	Res.	Upgrade golf cart parking area (Lounge) to crushed concrete	-	11,000	-	-	-	-	11,900	-	-
x	PS	Replace sidewalks at Bldg. D/E and the 19th Hole	-	-	-	21,800	21,800	-	-	-	-
x	FPC	Westside Rec. area pathways	-	-	-	-	-	30,000	-	-	-
	PS	Pool 2 asphalt parking lot & add retention pond	-	-	-	-	-	-	-	-	69,700
	PS	Pool 3 asphalt parking lot & add retention pond	-	-	-	-	-	-	-	-	74,900
	Res.	Concrete grass areas between pickle ball and tennis courts	-	-	-	-	-	-	-	-	31,800
x	PS	Repave/reconstruct West RV lot	-	-	-	-	-	-	-	-	99,300
x	RR	Repave/reconstruct Micco RV lot	-	-	-	-	-	-	-	223,600	-
x	PS	Repave shopping center parking lot	-	-	-	-	-	113,900	-	-	-
x	PS	Repave/reconstruct 19th Hole/Bldg. D/E parking lot	-	-	-	-	-	60,800	-	-	-

Pools										
x	PS	Replace pit building at pool 1 and add salt water system	-	60,000	61,200	-	-	-	-	-
x	PS	Relocate heater equipment into new pit building at pool 1	-	44,000	44,900	-	-	-	-	-
x	PS	Replace pit at pool 2	-	40,000	41,600	-	-	-	-	-
	PS	Pool 4 complex (pool, restrooms & small mtg rooms) south of Micco Rd.	-	-	-	-	-	-	-	541,200
x	Rec	Pool #2 canopy on grass	-	-	14,000	-	-	-	-	-

Approved FY20-24 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

General Fund Five-Year Financial Model			FY18 Actual	FY19 Revised Budget	FY19 Year-end Estimate	FY20 Approved Budget	FY20 Year-end Estimate	FY21 Proj. Budget	FY22 Proj. Budget	FY23 Proj. Budget	FY24 Proj. Budget
x	PS	Pool #1 heater upgrade	11,971	-	-	-	-	-	-	-	-
x	PS	Pool #2 heater upgrade	10,892	-	-	-	-	-	-	-	-
x	BOT	Pool #3 heater upgrade	10,892	12,000	-	-	-	-	-	-	-
Installation of mechanical pool cover at											
x	Res	Pool #1	-	-	19,500	-	-	-	-	-	-
Installation of mechanical pool covers											
x	Res	at Polls #2 & #3	-	-	-	40,000	40,000	-	-	-	-
	Res	Solar heating system for Pool #1	-	-	-	-	-	-	-	-	38,600
	BOT	Geothermal heater for Pool #1	-	-	-	-	-	-	-	-	-
Buildings											
x	BOT	Replacement Admin. Bldg.	637,553	332,394	518,731	-	-	-	-	-	-
Conceptual Re-design of replace D-E/											
x	BOT	19th Hole/Pro Shop complex	16,323	-	-	-	-	-	-	-	-
	BOT	Replace D-E/ 19th Hole/Pro Shop complex	-	-	-	-	-	-	-	-	5,410,700
x	BOT	Building A Kitchen Design	13,008	-	-	-	-	-	-	-	-
x	PS	Lounge roof replacement	-	32,000	-	-	-	-	-	-	-
x	PS	Bldg. A roof replacement	91,226	-	-	-	-	-	-	-	-
x	PS	Bldg C Exterior Rehab	-	82,000	117,225	-	-	-	-	-	-
Pool 2 restrooms roof replacement (w/											
x	PS	metal)	-	-	-	25,000	25,000	-	-	-	-
Pool 3 restrooms roof replacement											
x	PS	(w/metal)	-	-	-	25,000	25,000	-	-	-	-
Pool 1 walkway roof replacement, Ph.											
x	PS	1	-	-	-	-	-	-	-	-	-
Pool 1 walkway roof replacement, Ph.											
x	PS	2	-	-	-	66,000	66,000	-	-	-	-
x	PS	Bldg. A Renovations Design	-	-	29,000	-	-	-	-	-	-
x	RR	Upgrade elect. infrastr. in Bldg. A	-	146,475	-	-	191,400	-	-	-	-
x	PS	Bldg. A HVAC Replace/Upgrade	-	-	-	-	132,000	-	-	-	-
x	F&B	Bldg. A kitchen expansion	-	-	-	-	247,600	-	-	-	-
x	F&B	19th Hole kitchen design	10,089	-	-	-	-	-	-	-	-
		19th Hole Kitchen expansion	-	-	-	-	-	-	-	-	287,500
x	F&B	Lounge Expansion Conceptual Design	3,375	5,005	15,925	-	-	-	-	-	-
x	F&B	Lounge Expansion	-	-	-	145,000	145,000	1,380,000	375,000	-	-
Long-term records storage Unit											
x	DC	(replaces rental unit)	1,983	-	-	-	-	-	-	-	-
New awning and panels west of											
x	F&B	Lounge	-	-	-	-	-	-	21,200	-	-
Bldg. A fire alarm system											
x	DC	replace ./upgrade	18,591	-	-	-	-	-	-	-	-
	BOT	Bldg. A, Lounge and traffic circle emergency backup generator	-	-	-	-	-	-	-	-	424,500
x	Res.	Veterans' meeting space (conversion of current Res. Relations Office)	-	15,000	15,000	-	-	-	-	-	-
	Res.	Veterans building	-	-	-	-	-	-	-	-	1,273,400
	PS	Additional Storage at Falcon Drive (land and building)	-	-	-	-	-	-	-	40,800	239,700
Replace electrical infrastructure in											
x	RR	Shopping Center	-	-	-	-	82,400	-	-	-	-
Additional parking lights at Shopping											
x	RR	Ctr.	-	18,000	-	-	19,100	-	-	-	-
x	CVO	Pavilion Behind Bldg. A	-	-	73,589	-	-	-	-	-	-
	PS	Replace Shed and Canopy - pickle ball/tennis courts	-	-	-	-	-	-	-	-	54,100
	Res.	Performing Arts Center	-	-	-	-	-	-	-	-	-
	Res.	Indoor pool with fitness center	-	-	-	-	-	-	-	-	-
x	FB	Bandshell Lakeside of Lounge	-	-	-	20,000	20,000	-	-	-	-
Vehicles											
x	PS	Replace P.S. truck (2002 mid-size)	17,415	-	-	-	-	-	-	-	-
x	PS	Replace P.S. truck (2005 F-250-size)	-	32,757	32,757	-	-	-	-	-	-
x	PS	Replace P.S. truck (2006 F-250 size)	-	-	-	35,000	35,000	-	-	-	-
x	PS	Replace P.S. truck (2006 full-size)	-	-	-	-	-	28,000	-	-	-
x	PS	Additional P.S. Truck	-	-	-	24,000	24,000	-	-	-	-
x	PS	Replacement backhoe (used)	-	-	-	-	-	35,000	-	-	-
x	RR	Replacement R.R. truck (2015 mid-size)	-	-	-	-	-	-	19,000	-	-
x	PS	Replace P.S. HD utility cart (2008)	8,985	-	-	-	-	-	-	-	-
X	PS	Replace P.S. golf cart (2000)	9,514	-	-	-	-	-	-	-	-
x	PS	Replace P.S. golf cart (2012)	9,514	-	-	-	-	-	-	-	-
x	PS	Replace P.S. golf cart (2003)	8,985	-	-	-	-	-	-	-	-
x	PS	Replace P.S. golf cart (2013)	-	9,400	8,476	-	-	-	-	-	-
x	RR	Replace R.R. golf cart (2013)	-	-	-	-	-	-	-	8,000	-
x	PS	Replace lawnmower	32,146	-	-	-	-	-	-	-	-
x	PS	Replace lawnmower	-	-	-	32,000	32,000	-	-	-	-
Replace HD utility cart (2008) used by											
x	PS	softball association	-	-	-	-	-	-	10,000	-	-
Additional utility cart for custodial											
x	PS	supervisor	-	-	-	8,500	8,500	-	-	-	-
Amenities											
Restroom trailer by pickle ball/tennis											
x	Res	courts	-	-	-	-	-	50,000	-	-	-
x	Res.	Additional 4 pickle ball courts	17,830	9,330	9,330	-	-	-	-	-	-
	Res.	Skateboard park	-	-	-	-	-	-	-	-	55,200
x	PS	Softball field fence replacement (Irma)	14,250	-	-	-	-	-	-	-	-
x	Golf	Cart barn repairs (Irma)	11,625	-	-	-	-	-	-	-	-
x	Golf	Bunker restoration, Ph. 3	8,720	28,800	28,800	-	-	-	-	-	-
x	Golf	Pump house building	18,740	-	-	-	-	-	-	-	-
x	Golf	Replace golf cart path Ph. 3	20,392	-	-	-	-	-	-	-	-
Lake bank restoration, Ph. 6 (Holes 10,											
x	Golf	11, 12, 14, 15, 16 & 17)	-	-	-	-	104,882	-	-	-	-
x	Golf	Lake bank repairs	-	-	-	75,000	75,000	-	-	-	-
Irrigation system replacement, Ph. 1 (6											
x	Golf	satellite boxes)	-	-	-	60,000	60,000	-	-	-	-

Approved FY20-24 General Fund 5-Year Interactive Financial Model and Capital Improvement Plan

			FY18	FY19	FY19	FY20	FY20	FY21	FY22	FY23	FY24
General Fund Five-Year Financial Model			Actual	Revised Budget	Year-end Estimate	Approved Budget	Year-end Estimate	Proj. Budget	Proj. Budget	Proj. Budget	Proj. Budget
x	Golf	Irrigation system replacement, Ph. 2 (design, engineering, etc.)	-	-	-	-	-	40,000	-	-	-
x	Golf	Irrigation system replacement, Ph. 3 (front nine, range,0 and practice greens piping/heads)	-	-	-	-	-	-	250,000	-	-
x	Golf	Irrigation system replacement, Ph. 4 (back nine piping/heads)	-	-	-	-	-	-	-	250,000	-
	Golf	Golf maintenance worksite upgrade Ph. 1 (conversion of canal to piped drainage and filled for extra space)	-	-	-	-	-	-	-	-	281,500
	Golf	ABM worksite upgrade Ph. 2 (consolidated new building)	-	-	-	-	-	-	-	51,000	429,000
x	Golf	Pro Shop carpet and floor replacement/repair	-	-	-	7,500	7,500	-	-	-	-
x	Rec	Beach projects, Ph. 3 (Restrooms)	-	-	-	95,700	95,700	-	-	-	-
x	Rec	Beach projects, Ph. 4 (Pavilion)	-	-	-	-	-	55,400	-	-	-
x	PS	Beach gate access card system	-	-	-	-	-	28,800	-	-	-
<b>Other Requests</b>											
x	RR	Neighborhood revitalization program	28,959	106,710	106,710	25,000	25,000	25,000	25,000	25,000	25,000
x	RR	Marquee sign at Shopping Ctr.	-	19,056	19,056	-	-	-	-	-	-
	LW	Fountain in lake by Bldg. A	-	-	-	-	-	-	-	-	26,500
x	Res.	Beach volley ball court (by Pool#1)	-	4,000	-	-	-	-	-	4,400	-
x	Res.	Christmas decorations Ph. 1	12,405	-	-	-	-	-	-	-	-
x	Res.	Christmas decorations Ph. 2	-	7,500	7,500	-	-	-	-	-	-
	Res.	Christmas decorations Ph. 3	-	-	-	-	-	-	-	-	10,000
	CM	Irrigation in Comm. Ctr. common areas & BFB median Ph. 1	-	-	-	-	-	-	-	-	50,000
	PS	Purchase of vacant land north of Falcon Dr. complex	-	-	-	-	-	-	-	-	74,400
	Res.	Purchase of the 7 lots north of P.S. complex on Falcon Dr.	-	-	-	-	-	-	-	-	358,200
x	SC	Hi-Def CCTV Cameras	13,269	-	-	-	-	-	-	-	-
x	F&B	Misc. F&B equipment (1 new & 2 replacements)	4,837	-	-	-	-	-	-	-	-
x	F&B	Sails (sun shades) south of Lounge	5,713	5,713	5,713	-	-	-	-	-	-
x	PS	D/E Video system replacement and upgrade	17,115	-	-	-	-	-	-	-	-
x	PS	Comm. Ctr. projects: Bocce ball court replacement (grant)	7,719	-	-	-	-	-	-	-	-
x	Rec	Comm. Ctr. Projects: Bocce ball and shuffle board benches (replace.) and covers (new) (grant)	20,311	-	-	-	-	-	-	-	-
x	PS	Comm. Ctr. Projects: Convert west shuffle board area to miniature golf	-	22,500	22,500	-	-	-	-	-	-
	RR	Expansion of Micco RV Lot (inlc. purchase of land)	-	-	-	-	-	-	-	52,000	255,900
x	PS	Portable 20kw emergency backup generator	-	-	-	-	-	-	-	22,700	-
x	CM	Bench covers for (26) benches at Shuffleboard courts	-	-	-	24,000	24,000	-	-	-	-
x	CM	8 benches for miniature golf course	-	-	2,400	-	-	-	-	-	-
Total Capital Projects:			1,114,345	1,196,355	1,209,627	754,500	1,581,882	1,871,900	830,200	558,700	149,300

## Resources

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

### Personnel

#### Introduction

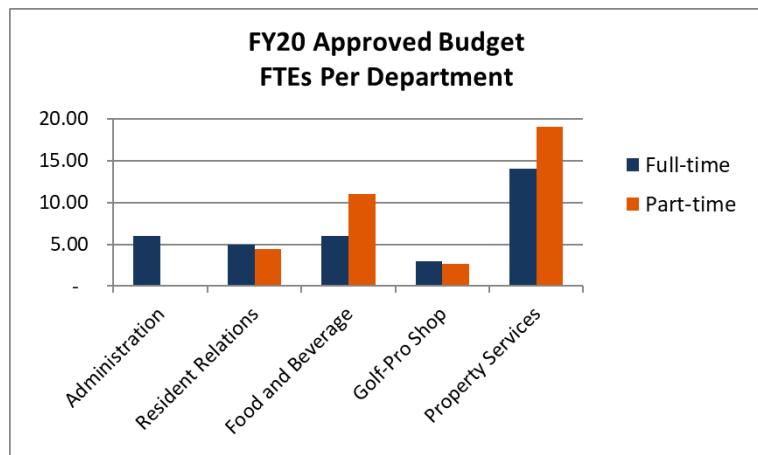
Historically, BBRD counted personnel the old fashion way: by head count. Although technically correct as far as number of employees, the use of head count for a personnel summary or talking point is vague in terms of actual staff hours worked as the reader is left to her/his own imagination to figure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

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

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

#### FY20 Approved Budget FTEs

Approved for FY20 are 71.25 FTEs, an increase of 1.20 FTEs from the FY19 Approved Budget. This increase is the result of the following actions (due to changes made to staffing levels mid-year, resulting minor overlapping of positions and changes made within the FY20 Base Budget, the summation of the following individual changes do not equal the aforementioned change from FY19 to FY20):



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

- Addition of 0.50 FTE Courtesy Cart Driver in Property Services: Recreation. Due to residents' requests staff projects using 1.75 FTEs in the provision of this service in FY19 (0.50 FTE above budgeted funding). Hence, the additional 0.50 FTE was added to the FY20 Base Budget.
- A mid-FY19 re-organization comprised of the following actions:



- Deletion of a 0.43 FTE Receptionist/Clerk position in Administration: Office of the District Clerk
- Addition of 0.68 FTE Administrative Assistant position to convert the position from part-time to full-time in Administration: Office of the District Clerk
- Elimination of a vacant 1.00 FTE (full-time) Pro Shop Coordinator position in Golf-Pro Shop
- Increase of 0.40 FTE in (Golf) Clerk part-time positions in Golf-Pro Shop
- Increase of 0.55 FTE in Customer Service Clerk in Resident Relations: Customer Service
- Deletion of the remaining 0.10 FTE Receptionist/Clerk position (function eliminated by the move to the New Administration Building in March 2019 as Resident Relations staff assumed the receptionist duties for the building)
- Additionally, a 1.00 FTE Accounting Associate III position continues to be budgeted, although due to a prolonged absence the FY19 Year-end Estimate column on the next page shows only 0.50 FTEs.

#### *Changes made by the BOT*

- Addition of 0.50 FTE DOR/ARCC Inspector to convert a part-time position to full-time via a decision point originally not recommended for funding by the Community Manager.

Furthermore, 47.72% of FY20 Approved Budget FTEs are full-time employees demonstrating a fairly even distribution of full-time to part-time staffing hours worked. The following pages list the specific positions per department adding granularity to the chart on the previous page showing how the Property Services Department contains 33.01 FTEs or 46.33% of all BBRD FTEs approved for FY20.

#### Pay Plan

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

To address these deficiencies, the BOT adopted a formal pay plan as part of the FY17 Proposed Budget and then later by resolution adopted the pay grade and classification plan (see page G – 5 for the proposed FY20 plan which will be formally adopted in December 2019 after the 2020 Florida minimum wage increases are announced). Each position is listed per a compatible worth analysis within a system based on 2.5% increases between grades. Beginning in FY17 the customary 3% capped employee incentive was split into a cost of living increase (COLA) and the remainder into a merit based increase. The use of a COLA will move the minimum point of each step upward based on an increase equal to or greater than the annual state of Florida minimum wage increase. As begun in FY18, the annual employee evaluation process will be conducted in late November and early December with a 3% maximum increase split between a COLA and merit increase and will be effective the pay period that contains the first day of January.

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

The following pages provide a detail listing of positions per department over a three year period. The subsequent pages list the FY20 Proposed Employee Pay and Classification Plan.

Dept./Position Title	FY18 Actual	FY 19 YE Est.	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
<b>Administration</b>					
Accounting Associate I	1.00	-	-	-	-
Accounting Associate II	1.00	2.00	2.00	-	2.00
Accounting Associate III	0.50	0.50	1.00	-	1.00
Administrative Assistant	0.08	1.02	1.08	-	1.08
District Clerk	1.00	1.00	1.00	-	1.00
Finance Manager	1.00	1.00	1.00	-	1.00
Lead Accountant	-	-	-	-	-
Receptionist/Clerk	0.85	0.10	-	-	-
Full-time positions:	5.00	6.00	6.00	-	6.00
Part-time positions:	0.43	0.18	0.08	-	0.08
<b>Total Admin. positions:</b>	<b>5.43</b>	<b>5.62</b>	<b>6.08</b>	<b>-</b>	<b>6.08</b>
			<b>0.46</b>		
<b>Resident Relations</b>					
Administrative Assistant	0.63	0.63	0.63	-	0.63
Calendar/RV Storage Coordinator	1.00	1.00	1.00	-	1.00
Community Watch Officer	1.40	1.40	1.40	-	1.40
Customer Service Clerk	1.25	1.80	1.80	-	1.80
DOR/ARCC Administrative Assistant	1.00	1.00	1.00	-	1.00
DOR/ARCC Inspector	2.15	2.15	2.15	0.50	2.65
Resident Relations Manager/HR Coordinator	1.00	1.00	1.00	-	1.00
Full-time positions:	4.00	4.00	4.00	0.50	5.00
Part-time positions:	4.43	4.98	4.98	-	4.48
<b>Total R.R. positions:</b>	<b>8.43</b>	<b>8.98</b>	<b>8.98</b>	<b>0.50</b>	<b>9.48</b>
<b>Food and Beverage</b>					
Administrative Assistant	0.63	0.50	0.50	-	0.50
Administrative Clerk	0.13	0.15	0.15	-	0.15
Bartender	5.29	4.83	4.83	-	4.83
Catering Coordinator	0.35	0.38	0.38	-	0.38
Cook	4.70	5.06	5.06	-	5.06
Crowd Monitor/Bar Back	0.30	0.25	0.25	-	0.25
Dish Washer	0.14	0.33	0.33	-	0.33
Kitchen Supervisor	1.00	1.00	1.00	-	1.00
Food and Beverage Manager	1.00	1.00	1.00	-	1.00

Dept./Position Title	FY18 Actual	FY 19 YE Est.	FY20 Base Budget	FY20 Decision Points	FY20 Approved Budget
Host	-	0.06	0.06	-	0.06
Bar Supervisor	1.00	1.00	1.00	-	1.00
Server	1.86	2.49	2.49	-	2.49
Full-time positions:	5.00	6.00	6.00	-	6.00
Part-time positions:	11.40	11.05	11.05	-	11.05
<b>Total F&amp;B positions:</b>	<b>16.40</b>	<b>17.05</b>	<b>17.05</b>	<b>-</b>	<b>17.05</b>
<b>Golf</b>					
Associate Golf Professional	1.00	1.00	1.00	-	1.00
(Golf) Clerk	2.95	2.00	2.00	-	2.00
Golf Operations Manager	1.00	1.00	1.00	-	1.00
Player Assistant	1.29	1.20	1.20	-	1.20
Player Assistant/Cart Tech	0.41	0.43	0.43	-	0.43
Pro Shop Coordinator	1.00	-	-	-	-
Full-time positions:	4.00	3.00	3.00	-	3.00
Part-time positions:	2.65	2.63	2.63	-	2.63
<b>Total Golf positions:</b>	<b>6.65</b>	<b>5.63</b>	<b>5.63</b>	<b>-</b>	<b>5.63</b>
<b>Property Services</b>					
Building Tech. I	1.00	1.00	1.00	-	1.00
Building Tech. II	1.00	1.00	1.00	-	1.00
Building Tech. III	2.50	3.50	3.50	-	3.50
Courtesy Cart Driver	1.25	1.75	1.75	-	1.75
Custodian	6.82	7.47	7.47	-	7.47
Custodian Supervisor	1.00	1.00	1.00	-	1.00
Custodian/Audio-Visual	0.70	0.70	0.70	-	0.70
Groundskeeper	3.00	3.85	3.85	-	3.85
Maintenance/Audio-Visual	0.11	0.11	0.11	-	0.11
P.S. Crew Leader	1.00	1.00	1.00	-	1.00
Pool Host	7.13	7.13	7.13	-	7.13
Pool Supervisor/Office Coordinator	1.00	1.00	1.00	-	1.00
Pool Tech.	2.50	2.50	2.50	-	2.50
Property Services Manager	1.00	1.00	1.00	-	1.00
Full-time positions:	13.00	14.00	14.00	-	14.00
Part-time positions:	17.01	19.01	19.01	-	19.01
<b>Total Property Services positions:</b>	<b>30.01</b>	<b>33.01</b>	<b>33.01</b>	<b>-</b>	<b>33.01</b>
<b>Total BBRD Positions:</b>	<b>66.92</b>	<b>70.29</b>	<b>70.75</b>	<b>0.50</b>	<b>71.25</b>
<b>Full-time positions:</b>	<b>31.00</b>	<b>33.00</b>	<b>33.00</b>	<b>0.50</b>	<b>34.00</b>
<b>Part-time positions:</b>	<b>35.92</b>	<b>37.85</b>	<b>37.75</b>	<b>-</b>	<b>37.25</b>

**Proposed FY20 Employee Pay and Classification Plan**

<b><u>Position</u></b>	<b><u>Classification</u></b>	<b><u>Grade</u></b>	<b><u>Min*</u></b>	<b><u>Mid</u></b>	<b><u>Max</u></b>
Finance Manager	Mgr.	115	34.57	41.49	48.40
	Mgr.	114	33.73	40.47	47.22
	Mgr.	113	32.91	39.49	46.07
	Mgr.	112	32.10	38.52	44.94
	Mgr.	111	31.32	37.58	43.85
Food & Beverage Manager	Mgr.	110	30.56	36.67	42.78
Resident Relations Manager	Mgr.	109	29.81	35.77	41.73
	Mgr.	108	29.08	34.90	40.72
Golf Operations Manager	Mgr.	107	28.37	34.05	39.72
	Mgr.	106	27.68	33.22	38.75
	Mgr.	105	27.01	32.41	37.81
District Clerk	Mgr.	104	26.35	31.62	36.89
Property Services Manager	Mgr.	103	25.71	30.85	35.99
Lead Accountant	Exempt	38	22.17	26.60	31.03
	Exempt	37	21.63	25.95	30.28
	Exempt	36	21.10	25.32	29.54
	Exempt	35	20.58	24.70	28.82
	Exempt	34	20.08	24.10	28.11
	Exempt	33	19.59	23.51	27.43
	Exempt	32	19.11	22.94	26.76
	Exempt	31	18.65	22.38	26.11
	Exempt	30	18.19	21.83	25.47
	Exempt	29	17.75	21.30	24.85
	Exempt	28	17.32	20.78	24.24
	Exempt	27	16.89	20.27	23.65
	Exempt	26	16.48	19.78	23.07
	Exempt	25	16.08	19.30	22.51
Kitchen Supervisor	Exempt	24	15.69	18.82	21.96
Accounting Associate III	Non-Exempt	28	17.32	20.78	24.24
Accounting Associate II	Non-Exempt	27	16.89	20.27	23.65
Associate Golf Professional	Non-Exempt	26	16.48	19.78	23.07
Accounting Associate I	Non-Exempt	26	16.48	19.78	23.07
P.S. Crew Leader	Non-Exempt	25	16.08	19.30	22.51
Custodian Supervisor	Non-Exempt	25			
Pool Sup./Office Coordinator	Non-Exempt	25			
	Non-Exempt	24	15.69	18.82	21.96

\* indicates minimum of pay scale is based 102.5% of the Florida minimum wage.

### Proposed FY20 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min*</u>	<u>Mid</u>	<u>Max</u>
Catering Coordinator	Non-Exempt	23	15.30	18.37	21.43
Bldg. Tech III	Non-Exempt	23			
Maintenance/Audio-Visual	Non-Exempt	22	14.93	17.92	20.90
Bldg. Tech II	Non-Exempt	22			
Bldg. Tech/Mechanic	Non-Exempt	22			
	Non-Exempt	21	14.57	17.48	20.39
Administrative Assistant	Non-Exempt	20	14.21	17.05	19.90
DOR/ARCC Administrative Assistant	Non-Exempt	20			
DOR/ARCC Inspector	Non-Exempt	19	13.87	16.64	19.41
Calendar/RV Coordinator	Non-Exempt	19			
Lead Cook	Non-Exempt	19			
Lead Pool Tech	Non-Exempt	19			
	Non-Exempt	18	13.53	16.23	18.94
Community Watch Officer	Non-Exempt	17	13.20	15.84	18.48
Accounting Clerk	Non-Exempt	17			
Bldg. Tech I	Non-Exempt	17			
Customer Service Clerk	Non-Exempt	16	12.88	15.45	18.03
Lead Grounds Keeper	Non-Exempt	15	12.56	15.07	17.59
Custodian/AV Tech	Non-Exempt	14	12.25	14.71	17.16
	Non-Exempt	13	11.96	14.35	16.74
Lead Custodian	Non-Exempt	12	11.66	14.00	16.33
Pool Tech	Non-Exempt	12			
	Non-Exempt	11	11.38	13.66	15.93
Administrative Clerk	Non-Exempt	10	11.10	13.32	15.54
Receptionist/Clerk	Non-Exempt	10			
(Golf) Clerk	Non-Exempt	10			
Cook	Non-Exempt	10			
	Non-Exempt	9	10.83	13.00	15.16
	Non-Exempt	8	10.57	12.68	14.79
	Non-Exempt	7	10.31	12.37	14.43
Grounds Keeper	Non-Exempt	6	10.06	12.07	14.08
Pool Host	Non-Exempt	6			
Player Assistant/Cart Tech	Non-Exempt	6			
	Non-Exempt	5	9.81	11.78	13.74
	Non-Exempt	4	9.57	11.49	13.40
Custodian	Non-Exempt	3	9.34	11.21	13.08
Crowd Monitor/Bar Back	Non-Exempt	3			
	Non-Exempt	2	9.11	10.93	12.76

\* indicates minimum of pay scale is based on 102.5% of the Florida minimum wage.

### Proposed FY20 Employee Pay and Classification Plan

<u>Position</u>	<u>Classification</u>	<u>Grade</u>	<u>Min*</u>	<u>Mid</u>	<u>Max</u>
Dish Washer	Non-Exempt	1	8.89	10.67	12.45
Courtesy Golf Cart Driver	Non-Exempt	1			
F&B Host	Non-Exempt	1			
Player Assistant	Non-Exempt	1			
Bar Supervisor	Tipped Non-Exempt	H	6.72	8.06	9.40
	Tipped Non-Exempt	G	6.55	7.86	9.17
	Tipped Non-Exempt	F	6.39	7.67	8.95
	Tipped Non-Exempt	E	6.24	7.48	8.73
	Tipped Non-Exempt	D	6.08	7.30	8.52
Lead Server	Tipped Non-Exempt	C	5.94	7.12	8.31
Lead Bartender	Tipped Non-Exempt	C			
	Tipped Non-Exempt	B	5.79	6.95	8.11
Bartender	Tipped Non-Exempt	A	5.65	6.78	7.91
Server	Tipped Non-Exempt	A			

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

### Information Technology Inventory

<u>Department</u>	<u>Position</u>	<u>Purchase Year</u>	<u>Anticipated Replacement Year</u>
<b>Administration: District Clerk</b>			
Desktop	Administrative Assistant	2015	2021
Laptop	Administrative Assistant	2019	2024
Desktop	Community Manager	2015	2021
Laptop	Community Manager	2017	2022
Desktop	District Clerk	2017	2021
Laptop	District Clerk	2017	2022
Desktop	Management Analyst	2019	2024
Laptop	Trustee	2017	2022
Laptop	Trustee	2017	2022
Laptop	Trustee	2017	2022
Laptop	Trustee	2017	2022
Laptop	Trustee	2017	2022
Domain Controller Server	N/A	2019	2025

## Information Technology Inventory

### Administration: Finance

Desktop	Accounting Associate	2016	2021
Desktop	Accounting Associate	2016	2021
Desktop	Accounting Associate	2016	2021
Laptop	Finance Manager	2015	2021
Desktop	Finance Manager	2024	2024
I-Pad*	Remote POS System	2015	N/A
Financial Server	N/A	2017	2022

### Food & Beverage

ASUS	Administrative Assistant	2015	2021
Desktop	F&B Manager	2018	2023
(4) POS Tiny Desktop	POS system	2015	2021
POS Server	POS System	2017	2022

### Resident Relations

Desktop	Resident Relations Manager	2016	2022
Desktop	Administrative Assistant	2019	2024
Desktop	Calendar Coordinator	2017	2022
Desktop	Customer Service Clerk	2017	2021
Desktop	Customer Service Clerk	2019	2024
Desktop	DOR Administrative Assistant	2018	2023
Desktop	DOR/ARCC Inspector	2019	2024
Tablet	DOR/ARCC Inspector	2015	2020
Tablet**	DOR/ARCC Inspector	2017	2020

### Golf-Pro Shop

Desktop	Golf Operations Manager	2018	2023
Desktop	Golf Associate	2019	2024
Desktop	Handicap System	2019	2024
(2) POS Tiny Desktop	POS System	2020	2025

### Property Services

Desktop	Timeclock/Training	2019	2026
Desktop	Lead Technician	2019	2024
Desktop	Pool Host Supervisor	2019	2024
Desktop	Property Services Manager	2017	2022
Desktop	Custodial Supervisor	2019	2024
Desktop	Custodial	2021	2021
Desktop	A/V System in Building D/E	2018	2023

\* Indicates device will not be replaced, but tablets being replaced by Resident Relations will be transferred to Finance for replacement purposes.

\* \*Less expensive tablet was purchased and quality of pictures is poor resulting in poor images in DOR letters and at Violations Meetings. Hence, the tablet is recommended to be replaced sooner than normal.

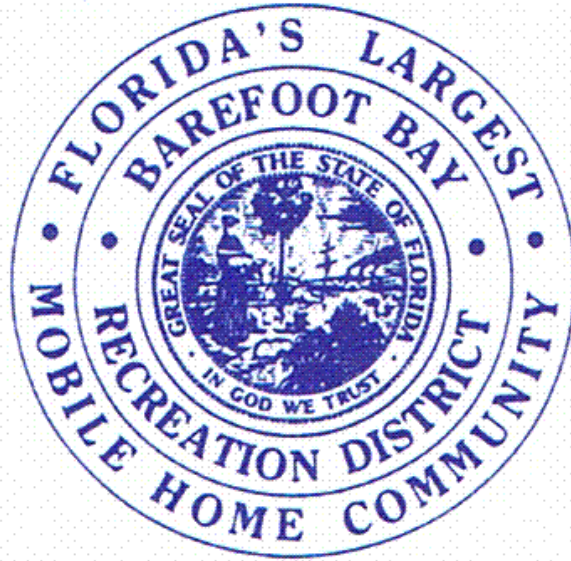
## Vehicle Inventory\*

Rank	Year	Make	Model	Mileage	Condition		Dept./Sub-Dept.	Replace. Year
					Mechanical	Body		
Trucks/Vans								
1	2020	Ford	F250 Pick-up	N/A	New	New	Property Services	FY30
2	2019	Ford	F250 Pick-up	N/A	New	New	Property Services	FY29
3	2018	Nissan	Frontier	5,236	Excellent	Excellent	Prop. Ser.: Custodial	FY28
4	2016	Ford	Dump Truck	2,402	Excellent	Excellent	Property Services	FY26
5	2015	Nissan	Frontier	69,980	Good	Good	Res. Relations: DOR	FY22
6	2013	Ford	E150 Van	12,852	Excellent	Excellent	Food & Beverage	FY28
7	2013	Ford	F150 pick up	32,743	Excellent	Good	Property Services	FY22
8	2006	Ford	F150 Pick-up	68,295	Fair	Fair	Property Services	FY21
Golf/Utility Carts								
1	2020	Toro	Workman GTX	N/A	New	New	Prop. Ser.: Custodial	FY27
1	2019	John Deere	Gator TS	N/A	New	New	Property Services	FY26
1	2018	Toro	Workman GTX	N/A	Excellent	Excellent	Prop. Ser.: Custodial	FY25
1	2018	Toro	Workman GTX	N/A	Excellent	Excellent	Prop. Ser.: Custodial	FY25
1	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY25
1	2018	John Deere	Gator TS	N/A	Excellent	Excellent	Property Services	FY25
1	2016	Toro	Workman GTX	N/A	Good	Good	Property Services	FY23
1	2013	EZ-GO	RXV	N/A	Good	Good	Res. Relations: DOR	FY23
1	2008	John Deere	Gator TS	N/A	Fair	Good	Over 60 Softball	FY22

\* Inventory listing is based on Actual vehicles as of March 15, 2019 and includes replacement units within the FY20 Budget.







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## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Barefoot Bay Home Owners’ Association (BFBHOA):** Formerly a civic group within BBRD as opposed to a state recognized homeowners association that controls common areas and/or enforces a deed of restrictions. This group changed its name to **Civic Volunteer Organization** in 2019 to eliminate the confusion that new and prospective residents had regarding the controlling entity of BBRD. The BFBHOA provided information, social events, and charitable service to residents. The BFBHOA was not a formal homeowners’ association as defined by Florida Statutes nor did it have any control over common areas or the DOR within BBRD.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Capital Improvement Program (CIP):** A five-year plan for capital expenditures to be incurred each year to meet capital needs. These expenditures are related to the acquisition, expansion, or rehabilitation of District's assets. The plan includes the year(s) of each project, the amount to be expended in each year and the required funding sources.

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

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

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

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

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

**Civic Volunteer Organization (CVO),** a non-profit that provides information, social events, and charitable service to residents. The CVO previously was known as the Barefoot Bay Homeowners Association until a name change in 2019. The old BFBHOA was not a formal homeowners' association as defined by Florida Statutes nor did it have any control over common areas or the DOR within BBRD.

**Committed Fund Balance:** Amounts, within Fund Balance, which can be used only for the specific purposes determined by a formal action of the Board of Trustees and that require the same level of formal

action to remove the constraint. The Board of Trustees can establish, modify, or rescind committed fund balance through the formal approval of a resolution.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Efficiency (Performance Measure):** Ratio of output measures to resources (typically either budgeted funds or personnel).

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

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

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

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

**Florida Association of Special Districts (FASD):** The association of elected and appointed officials from various special districts within the state of Florida committed to unifying and strengthening special purpose government through education, the exchange of ideas, and active involvement in the legislative process.

**Federal Emergency Management Agency (FEMA):** The federal agency that aids during emergencies, and provides grant funding for emergencies, including emergency food and shelter.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Generally Accepted Accounting Principles (GAAP):** The uniform standards and guidelines used for financial accounting and reporting. These standards govern the form and content of the basic financial

statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board (GASB) issues authoritative statements, interpretations of statements, technical bulletins, implementation guides, and concept statements of position. The American Institute of CPA's issues the audit and accounting guides and statements of position.

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

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

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

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

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

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

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

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

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

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

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

**International City/County Management Association – Credential Manager (ICMA-CM):** The International City/County Management Association's Credentialed Manager designation. ICMA's mission is to advance professional local government through leadership, management, innovation, and ethics and by increasing the proficiency of appointed chief administrative officers, assistant administrators, and other employees who serve local governments and regional entities around the world. To receive the prestigious ICMA credential, a member must have significant experience as a senior management executive in local government; have earned a degree, preferably in public administration or a related field; and demonstrated a commitment to high standards of integrity and to lifelong learning and professional development.

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

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

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

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

**Management Analyst:** A job title typically used in local government for an entry level professional position that works under a department manager, chief appointed official, or in a centralized budget office. Job duties vary greatly but usually consist of assisting in general management work, development of the annual budget, research, agenda development, special project management, and citizen inquiries.

**Minimum Fund Balance:** Typically, a percentage of the total operating budget (excluding the total capital project budget and transfers) which is designated by the legislative body as the minimum level of reserves the entity will maintain for emergencies. BBRD's minimum general fund balance is 20% of the subsequent year's planned operating budget.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Resolution:** A formal decision made by the Board of Trustees that is recorded at the Clerk of Court's Office and can only be reversed by another resolution.

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

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

**Revenues:** Monies that the government receives as income.

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

**Source:** A term typically used by governmental entities to identify a category of monies received by an organization that is not revenue, such as grants.

**Social Membership Fee (SMF):** A Deed of Restrictions required one-time fee charge, upon the genuine sale of the property, to a new owner which is non-refundable and non-transferable.

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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