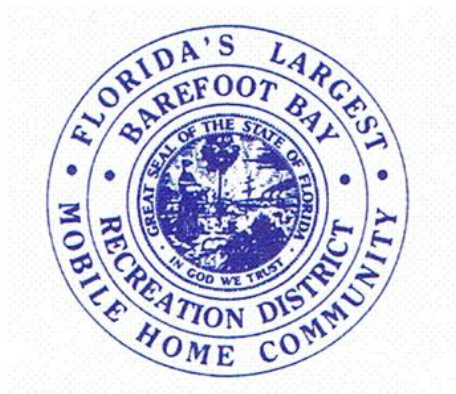


Barefoot Bay Recreation District



Homeowners' Summary Budget

FY21 (10/01/2020 – 9/30/2021)

This document contains two sections of the FY21 Working Draft Proposed Budget submitted to the Board of Trustees on March 30, 2020. Pages D-67-70 are omitted due to their size. To view the full budget please stop by the Administration Building or go to www.bbrd.org.

Barefoot Bay Recreation District

Board of Trustees

Joseph Klosky, Chairman

Michael R. Maino, 1st Vice Chairman

Luann Henderson, 2nd Vice-Chairman

Randy Loveland, Treasurer

Roger Compton, Secretary

Clifford R. Repperger, Jr., Esq., General Counsel

Staff

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Stephanie Brown, District Clerk

Charles Henley, Finance Manager

Rich Armington, Resident Relations/Human Resources Manager

Kathy Mendes, Food and Beverage Manager

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

Matt Goetz, Property Services Manager



BAREFOOT BAY RECREATION DISTRICT

March 31, 2020

Dear Honorable Trustees and Residents of Barefoot Bay Recreation District,

It is my professional honor and pleasure to present the FY21 Working Draft Proposed Budget (WDPB). This document represents the culmination of five plus months of staff's time. The information contained herein comprises the comprehensive budgetary recommendation for FY21 and the four out years that began with a "townhall style" meeting on December 2, 2019 and further flushed out via department budgetary requests and internal analysis and review. 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, elected officials, residents, prospective homeowners, and financial institutions assessing the fiscal strength of BBRD. Readers are encouraged to focus on information of interest versus reading the document from start to finish.

The reader should note the revenue numbers contained within this document were set on Friday, March 13, 2020 prior to the impacts of the Coronavirus pandemic. Due to time constraints required to produce this document and the daily changes from the pandemic, the FY21 WDPB and out year Capital Improvement Plan (CIP) are no longer financially feasible due to anticipated decreases in revenues. Staff will bring the latest financial information to the April 28th BOT Budget workshop for use by the Board of Trustees (BOT) in their modifications to the FY20 R&M/Capital workplan, FY21 WDPB Budget, and out year's CIP.

Additionally, this section along with the Fund Analysis section are abbreviated as the typical level of analysis is not warranted given the revenue projections and assumptions contained herein are no longer representative of the current and projected state of the local, state and national economies. The FY21 Approved Budget document will contain the typical level of detail and analysis.

Changes from FY20 Approved Budget

For the first year in a while, the FY21 WDPB does not significantly deviate from the prior year with the except of modification to the Lounge/Lakeside Expansion project (formerly known as the "Lounge Expansion" project). Additionally, the current BOT has not made significant policy changes from the FY19 BOT. The FY21 WDPB was developed using the traditional "pay as you go" financing methodology coupled with short-term financing in FY20 (to fund the backlog of projects delayed by prior BOTs and by lack of interest by vendors) and in FYs21&22 to fund the Lounge/Lakeside Expansion and golf course irrigation projects. All proposed debt will be paid off by end of FY28.

Prior 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 significant projects and initiative are 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.

**The FY21 General Fund Working Draft Proposed Budget is based on an assessment rate of \$816.00
per year per lot.**

	FY19 Actual	FY20 Original Budget	FY20 Year-end Estimate	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues/Sources						
District Clerk	33,254	3,110	5,145	3,110	-	3,110
Finance	3,745,027	3,897,655	3,911,906	3,886,703	117,000	4,003,703
Administration	3,778,281	3,900,765	3,917,051	3,889,813	117,000	4,006,813
Customer Service	73,681	71,005	75,902	75,715	-	75,715
DOR	25,685	18,500	25,895	24,600	-	24,600
Comm. Watch	-	-	-	-	-	-
Resident Relations	99,366	89,505	101,797	100,315	-	100,315
Administration	(38,738)	-	(32,249)	(32,910)	-	(32,910)
Lounge	416,128	438,023	428,799	438,267	-	438,267
19th Hole	466,526	458,084	495,163	507,115	-	507,115
Pasta Night	71,269	72,764	70,580	76,982	-	76,982
Special Events	292,212	290,910	285,063	296,886	-	296,886
Food & Beverage	1,207,396	1,259,781	1,247,356	1,286,340	-	1,286,340
Golf-Pro Shop	682,939	614,234	623,450	626,923	22,594	649,517
Buildings	-	-	5,000	-	-	-
Grounds	-	-	-	-	-	-
Custodial	-	-	-	-	-	-
Pools	-	-	-	-	-	-
Recreation	401,850	382,550	320,383	317,200	-	317,200
Property Services	401,850	382,550	325,383	317,200	-	317,200
Vehicle Storage	157,710	157,500	157,391	157,449	-	157,449
Shopping Center	87,373	106,268	107,829	110,104	-	110,104
Stormwater	-	-	-	-	-	-
R&M/Capital Projects	148,505	33,975	350,000	33,598	1,000,000	1,033,598
Total Revenues/Sources	6,563,420	6,544,578	6,830,257	6,521,742	1,139,594	7,661,336

**The FY21 General Fund Working Draft Proposed Budget is based on an assessment rate of \$816.00
per year per lot.**

	FY19 Actual	FY20 Original Budget	FY20 Year-end Estimate	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures/Uses						
District Clerk	581,871	656,663	550,621	635,640	-	635,640
Finance	542,220	714,343	556,511	704,850	-	704,850
Administration	1,124,091	1,371,006	1,107,132	1,340,490	-	1,340,490
Customer Service	183,400	184,656	195,472	198,131	-	198,131
DOR	213,440	245,245	245,152	265,359	-	265,359
Comm. Watch	55,647	82,485	77,751	80,151	-	80,151
Resident Relations	452,487	512,386	518,375	543,641	-	543,641
Administration	98,508	106,540	108,366	120,434	-	120,434
Lounge	406,130	408,825	354,985	363,539	-	363,539
19th Hole	500,311	483,465	510,442	520,861	-	520,861
Pasta Night	53,421	55,167	57,906	61,174	-	61,174
Special Events	246,023	250,723	229,401	231,907	-	231,907
Food & Beverage	1,304,392	1,304,720	1,261,100	1,297,915	-	1,297,915
Golf-Pro Shop	883,181	883,653	901,043	917,049	-	917,049
Buildings	474,186	526,126	574,742	577,224	-	577,224
Grounds	185,224	172,829	184,660	191,274	-	191,274
Custodial	279,635	274,188	271,153	273,749	20,468	294,217
Pools	442,227	412,242	425,370	422,598	-	422,598
Recreation	109,707	119,787	230,824	232,566	(800)	231,766
Property Services	1,490,978	1,505,172	1,686,750	1,697,411	19,668	1,717,079
Vehicle Storage	19,402	20,540	18,229	18,516	-	18,516
Shopping Center	47,224	36,022	47,463	36,073	-	36,073
Stormwater	48,304	56,579	55,785	50,547	-	50,547
R&M/Capital Projects	1,043,016	854,500	2,093,591	196,723	1,543,303	1,740,026
Total Expenditures/Uses	6,413,076	6,544,578	7,689,468	6,098,365	1,562,971	7,661,336
			(859,211)	surplus/deficit		-

FY21 General Fund WDPB Summary

The FY21 General Fund WDPB is presented balanced at \$7,661,336 in total revenues/sources and expenditures/uses with the use of \$33,598 in Fund Balance and a bank loan of \$1,000,000 for one-time R&M/capital projects.

The FY21 General Fund WDPB was developed upon conservative yet realistic revenue projections based on multi-year trends and economic analyses based on conditions present as of March 13, 2020 (when the numbers within this document were set). While this was a realistic fiscal plan, given BOT direction and priorities as of March 13, 2020, the onset of the Coronavirus pandemic and resulting worldwide recession makes this FY21 WDPB unattainable without significant changes. Further complicating the BOT's decision making at the upcoming budget workshops is the lag in financial information available to staff and the uncertainty in the length and depth of the Coronavirus pandemic inflicted recession.

Basis of Development of the FY21 WDPB

Specifically, the FY21 General Fund WDPB is built upon the following parameters:

Revenues/sources

- \$117,000 in FY21 from a total \$2.00 increase in the monthly assessment rate to \$68.00 (comprised of two 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
 - \$0.02 a month to "round up to the next integer" in the assessment rate
- A 2.50% increase in Food & Beverage prices
- \$22,594 increase in Golf-Pro Shop membership fees due to a 10% increase
- \$1,000,000 in bank loan receipts for one-time R&M/Capital projects
- \$33,598 use of Fund Balance for one-time R&M/Capital projects

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
 - Recommended to continue in FY21 is the maximum of 5.0% increase, began in FY20, to enable BBRD to maintain a competitive compensation plan as compared to similar positions in comparable organizations
- 15% increase in health insurance premiums
- 2% increase in dental insurance premiums
- No change in workers compensation insurance premiums (due to experience)
- 0.00% increase in liability insurance premium rates (due to BBRD locking in a two-year contract in the summer of 2019), however, an increase of \$5,666 is anticipated due to increased valuation of BBRD assets
- \$102,871 in 3 recommended operating decision points (detailed starting on page D-61)
 - \$17,168 for Custodial Service for Beach Restrooms (0.67 FTE)
 - \$2,500 for Christmas Decorations Maintenance
 - \$84,803 for the first 6 months of debt service for the planned \$1,000,000 bank loan to be acquired in FY21
- \$1,458,500 in R&M/capital projects

- \$1,436,700 in R&M/Capital projects endorsed by the BOT at the January 30, 2020 Proposed FY21-25 5yrFM&CIP workshop (and indirectly modified at subsequent BOT meetings) and recommended for inclusion in the FY21 Budget
- \$21,800 in one R&M/Capital project requested by staff after the Proposed FY21-25 5yrFM&CIP workshop
- \$100,000 in capital contingency
- \$25,930 in operating contingency

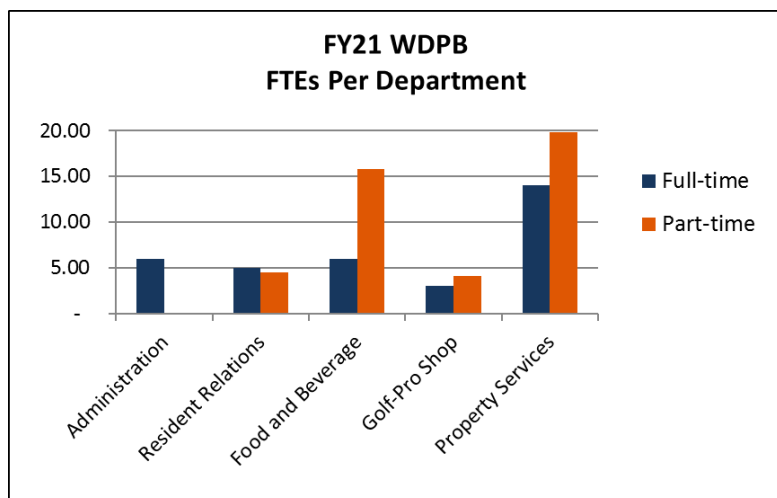
Personnel Summary

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 FY21 WDPB continues the practice where all personnel calculations are listed as FTEs. Additionally, FY21 will continue the current practice of operating the largest departments on a majority part-time staffing pattern.

Recommended for FY21 are 78.22 FTEs, an increase of 6.97 FTEs from the FY20 Approved Budget. This increase is the result of the following actions (due to changes made to staffing levels mid-year and changes made within the FY21 Base Budget):

Changes made in the FY21 Base Budget

- Addition of 4.70 FTEs in various positions to more accurately reflect the actual staffing level in Food & Beverage.
- Addition of 1.42 FTEs in various positions in the Golf-Pro Shop Department as follows:
 - Increase of 0.30 (Golf) Clerk to improve the customer service experience of golfers checking in during the busy winter months.
 - Increase of 1.05 FTE Player Assistant (part-time) as the result of the September 2019 decision to end the practice of using volunteer Player Assistants to augment the paid Player Assistant positions. This increase in cost and staff was a result of the Department of Labor’s evolving-interpretation of definitions of “wage theft” as related to volunteer positions and recent enforcement actions against golf courses in the area with similar volunteer positions.
 - Increase of 0.07 FTE Player Assistant/Cart Tech due to the same reason detailed above for the additional Player Assistant staff.
- Increase of 0.18 FTE Pool Host to check badges for Food & Beverage’s Music Bingo in Building A on Monday nights per BOT direction starting in mid-FY20.



Changes made by Decision Point

- Increase of 0.67 FTE Custodian to travel to and from the Beach to clean the new restrooms four times a week plus an average of 1.3 times a week for call outs due to complaints.

Decision Points Summary

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. Three revenues/sources and eight expenditures/uses decision points were requested by department managers. Of these, I recommended all revenue/sources and five expenditures/uses decision points for inclusion in the FY21 WDPB. A summary table of the decision points is provided on page D – 62 and detailed information about four of the recommended expenditures/uses decision points are provided on subsequent pages. R&M/Capital projects are listed individually starting on page F-12.

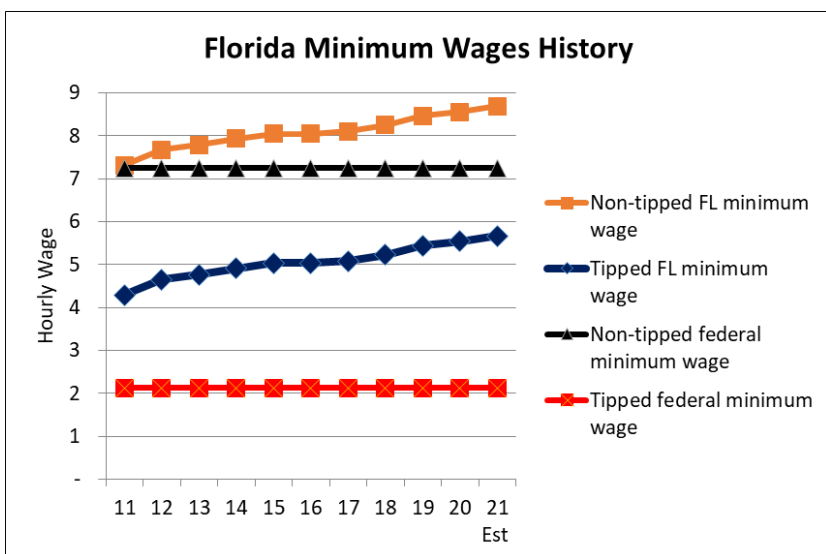
Challenges within the FY21 WDPB

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. 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:

- Financial Impact of the Coronavirus pandemic recession upon BBRD
 - The BOT will need to revise the FY20 WDPB to address the following anticipated issues for the balance of FY20 and all of FY21:
 - Decline in Recreation fees (one-time social membership each new homeowner pays)
 - Decline in guest pass fees
 - Impact of closure of Food & Beverage operations, employee payouts, potential severance payments and start-up costs to resume operations in the future
 - Decline in Golf green fees and merchandise sales
 - Possible change in community willingness to obtain short-term bank loans in FY20, FY21 and FY22 to continue with major capital projects as planned
 - Time and cost of possible need for BBRD to go through court validation process prior to securing bank loans. As of the date of the drafting of this section, staff had not yet determined the threshold of borrowing that triggers the validation requirement. General Counsel Repperger is currently working to schedule a conference call with the required experts to determine if validation is required for the planned bank loans in the current 5yrFM&CIP.
 - Staff will provide the BOT a briefing package with up-to-date information prior to the first FY21 Budget Workshop currently scheduled for April 28, 2020.
- Impact of the Patient Protection and Affordable Care Act (PPACA) often referred to as “Obamacare” on personnel costs
 - 29.42% (10 out of 34) 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. Planned for FY21, one employee who previously had coverage through her spouse’s employer will be electing BBRD coverage. Specifically, if all remaining 10 positions turned over in a single year, BBRD would incur an additional \$127,200 in health insurance premiums which equates to an

increase in the assessment of \$2.12. Additionally, if any of the 10 were to elect dependent coverage this amount would increase as BBRD pays 35% of dependent premiums.

- Beginning In 2017, the BOT has incrementally increased the employer percentage paid toward premiums from 75% to the current 85% for employee-only coverage and from 0% to 35% for dependent coverage (with a goal of 90% employee and 50% dependent coverage). This willingness to incur increased cost to BBRD is a result of past BOT's acknowledgement of the need to enrich the compensation and benefits package offered to full-time employees to improve recruitment efforts and retain quality employees. The FY21 WDPB uses a 15% increase in health insurance premiums. Only when renewal quotes are received in late August to early September will the BOT be able to make the final decisions regarding the specifics of coverage.
 - Due to Obamacare's required use of an employee census (listing of age of each employee) and insurance experience (prior year's use of medical insurance and resulting cost to carrier), BBRD will likely see double digit or high single digit increases in medical insurance costs for the foreseeable future. BBRD can expect to pay higher rates than comparable public-sector entities since we have an older than normal workforce.
- 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 helped 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 in 2019 hovered just under \$100,000. Considering overall growth in property values it is safe to assume current median value is within the \$110,000 to \$115,000 range. When one considers that one-half of residents' homes were less than this range, it is not a stretch to infer the wide variability of household disposable income, and therefore, the differing of opinions on the level of the annual assessment and quality of optional amenities (i.e. food, drinks, golf green fees, etc.). No easy answers will be found regarding this issue anytime soon other than an acceptance of a growing level of disagreement within the community regarding costs and prices.
 - 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 32.20% from 2011 to estimated 2021 (calculated as \$3.02 less than non-tipped minimum wage)
 - Non-tipped minimum wage increased 18.90% from 2011 to estimated 2021
- The impact upon BBRD is primarily felt in the Food & Beverage and Property Services Departments which have the highest percentage of low skilled positions. 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.
- Although lowering payroll costs (and 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.
- 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 responses to three request for proposals (RFPs) in recent years 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.

Summary and Acknowledgements

The FY21 WDPB 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

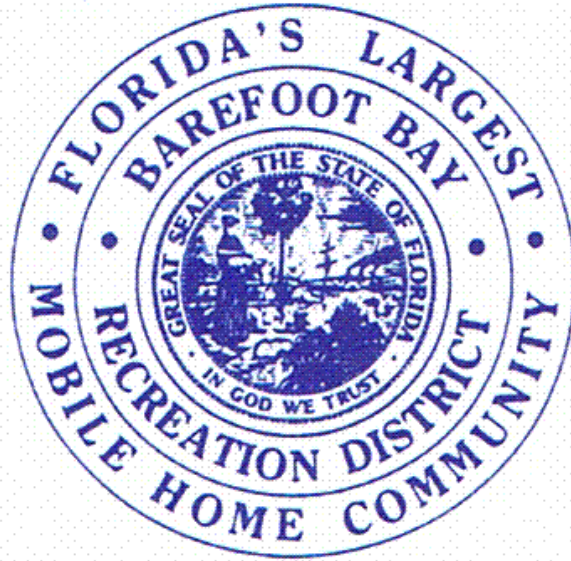
we have today in BBRD is an inheritance given to us by those who have previously walked the path that we have before us today. The strength of BBRD is found in the cohesiveness of the team approach now in place among management and staff operating under the policy direction from the BOT. Although a few would like to return to the days of trustees 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, Finance Manager Charles Henley warrants recognition for his time devoted to assisting the other department managers in their personnel budgeting. Kathy Mendes, Food & Beverage Manager, merits special recognition for her dedication to BBRD and support she provided in the last weeks of the development, editing, and assembly of the FY21 WDPB. Finally, Rich Armington, Resident Relation/Human Resources Manager, merits extraordinary recognition for all he does for BBRD staff and the community. While having the most diverse and heavy workload of all the department managers, Mr. Armington is always available to me when I need assistance in a critical matter or guidance in how to handle delicate issues. I cannot imagine our organization being successful without him. With that being said, any errors or omissions contained within the FY21 WDPB are solely my responsibility.

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



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FY21 Budget

Dept.						
Sub-Department		FY20	FY20	FY21	FY21	
Category		Revised	Est.	Base	Decision	
Description	FY19	Budget	Year-end	Budget	Points	FY21
	Actual					WDPB
Revenues						
Administration						
Assessments						
District Assessment Fee	3,692,918	3,863,365	3,824,731	3,861,000	117,000	3,978,000
Sub-Total:	3,692,918	3,863,365	3,824,731	3,861,000	117,000	3,978,000
Interest						
Interest Income	28,147	14,500	73,862	16,800	-	16,800
Sub-Total:	28,147	14,500	73,862	16,800	-	16,800
Other Income						
NSF Fees	200	80	80	80	-	80
Vendor Discount	9	-	255	260	-	260
Sales Tax Discounts	360	360	360	360	-	360
Delinquent Fee Collections	1,035	4,620	3,360	3,575	-	3,575
Lien Fee Reimbursement	1,255	1,580	1,080	1,168	-	1,168
Legal Fee Recovery	7,813	1,545	975	1,225	-	1,225
Postage Revenue	-	105	-	-	-	-
Insurance Proceeds	6,988	3,000	5,145	3,000	-	3,000
Proceeds Sales of Fixed Assets	1,123	6,500	2,970	1,985	-	1,985
Miscellaneous Income General	38,433	5,110	4,233	250	-	250
Sub-Total:	57,215	22,900	18,458	11,903	-	11,903
Total Revenues:	3,778,280	3,900,765	3,917,051	3,889,703	117,000	4,006,703
Expenditures						
Administration						
Personnel Expenses						
F/T Salaries	229,946	275,912	234,263	291,636	-	291,636
P/T Wages	8,102	2,428	2,278	2,278	-	2,278
Overtime	8,967	-	160	-	-	-
Special Pay	1,771	2,300	1,213	2,140	-	2,140
Payroll Taxes	18,118	20,788	18,200	22,648	-	22,648
401 A Benefit	4,046	5,001	3,946	5,090	-	5,090
Medical/Dental/Life Insurance	37,264	44,376	36,506	55,319	-	55,319
Sub-Total:	308,214	350,805	296,566	379,111	-	379,111
Professional Expenses						
Payroll Fees	11,170	16,160	22,650	22,650	-	22,650
Professional Fees	40,577	17,290	26,639	9,723	-	9,723
Legal Fees	67,976	77,000	47,325	52,988	-	52,988
Management Fees	156,785	222,374	178,733	239,105	-	239,105
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
Accounting & Auditing Fees	37,840	31,163	32,520	35,000	-	35,000
Software Renewal/Support Fees	36,635	31,070	41,335	36,760	-	36,760
Sub-Total:	355,983	400,057	354,202	401,226	-	401,226

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Supplies

Operating Supplies	8,468	7,872	9,412	7,964	-	7,964
Sub-Total:	8,468	7,872	9,412	7,964	-	7,964

Other Gen. & Admin. Expenses

Collection Fees	69,750	70,479	76,495	77,220	-	77,220
Collection Discounts	117,248	117,351	123,255	126,953	-	126,953
Property Taxes	15,772	16,246	14,791	15,235	-	15,235
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
Employee Incentive	7,381	5,331	5,332	78,945	-	78,945
Employee Recruitment & Testing	430	509	752	415	-	415
Lien & Recording Fees	991	1,347	1,151	1,209	-	1,209
Travel and Training	9,017	8,180	11,095	8,945	-	8,945
Telephone, Internet, Cable	5,966	5,609	4,814	4,909	-	4,909
Postage	3,393	4,900	4,539	4,456	-	4,456
Utilities/Electricity	2,801	3,522	5,238	5,238	-	5,238
Utilities/Water	2,294	-	2,085	2,045	-	2,045
Equipment Leasing	4,550	5,261	3,955	4,024	-	4,024
Insurance	152,613	137,772	135,560	141,226	-	141,226
Workers Comp. Insurance	1,608	722	782	782	-	782
Printing	1,971	3,083	3,328	3,461	-	3,461
Advertising	2,209	4,796	2,695	2,740	-	2,740
Bank Charges	26,973	28,750	30,015	31,516	-	31,516
Bad Debt	3,608	-	-	-	-	-
Dues and Subscriptions	11,196	5,830	5,165	5,180	-	5,180
Election Expenses	2,352	7,935	8,346	2,500	-	2,500
Sub-Total:	443,123	428,623	440,393	517,999	-	517,999

Maintenance & Repairs

R & M - Misc.	-	-	-	-	-	-
R & M Buildings	2,534	2,346	3,242	3,111	-	3,111
R & M Equipment	5,749	1,150	3,317	5,149	-	5,149
Sub-Total:	8,283	3,496	6,559	8,260	-	8,260

Contingency

Contingency	-	97,967	-	25,930	-	25,930
Sub-Total:	-	97,967	-	25,930	-	25,930

FY21 Budget

Dept.	FY19	FY20	FY20	FY21	FY21	
Sub-Department						
Category	FY19	Revised	Est.	Base	Decision	FY21
Description	Actual	Budget	Year-end	Budget	Points	WDPB
Miscellaneous						
Cash Over/Short	20	-	-	-	-	-
Miscellaneous Expenditures	-	-	-	-	-	-
Total Expenditures:	1,124,091	1,288,820	1,107,132	1,340,490	-	1,340,490
Total Revenues over Expenditures:	2,654,190	2,611,945	2,809,918	2,549,213	117,000	2,666,213

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Administration						
District Clerk						
Other Income						
Insurance Proceeds	6,988	3,000	5,145	3,000	-	3,000
FY20 Year-end Est.: Insurance claim						
FY21 Base Budget: Miscellaneous insurance claims based on history of claims						
Misc. Income General	26,266	110	-	-	-	-
FY20 Year-end Est.: Printing services no longer requested by residents						
Sub-Total:	33,254	3,110	5,145	3,000	-	3,000
Total Revenues:	33,254	3,110	5,145	3,000	-	3,000
Expenditures						
Administration						
District Clerk						
Personnel Expenses						
F/T Salaries	78,316	87,485	74,404	92,144	-	92,144
FY20 Year-end Est.: 1.0 FTE for 10 months District Clerk \$47,831, 1.0 FTE for 10 months Administrative Assistant \$26,573						
FY21 Base Budget: 1.0 FTE District Clerk \$58,444 1.0 FTE Administrative Assistant \$33,700						
P/T Wages	8,102	2,428	2,278	2,278	-	2,278
FY20 Year-end Est.: 0.08 FTE Admin Assistant (Records Management Seasonal) \$2,278						
FY21 Base Budget: 0.08 FTE Admin Assistant (Records Management Seasonal) \$2,278						
Special Pay	1,181	1,300	373	1,300	-	1,300
FY20 Year-end Est.: Acting pay during District Clerk vacancy						
FY21 Base Budget: Acting Community Manager pay during absence of Community Manager						
Overtime	1,266	-	30	-	-	-
Payroll Taxes	6,584	6,693	5,897	7,323	-	7,323
FY21 Base Budget: 7.65% of payroll						
401 A Benefit	1,792	1,698	1,521	2,608	-	2,608
FY21 Base Budget: 2 employees contribution for 7 months						
FY21 Base Budget: 2 employees contribution						
Medical/Dental/Life Insurance	15,713	22,625	13,700	20,763	-	20,763
FY20 Year-end Est.: 8.5 Months of 1 Medical at \$11,308/person and 8.5 months of 1 Medical (Obamacare family) at \$7,471/person = \$13,302, 8.5 Months of 2 Dental \$240/person = \$340, 8.5 Months of 2 life \$41/person = \$58						
FY21 Base Budget: 1 Medical \$12,720/person & 1 Medical (Obamacare family) \$7,471 = \$20,191, 2 Dental \$245/person (2% increase) = \$490, 2 life \$41/person = \$82						
Sub-Total:	112,954	122,229	98,203	126,416	-	126,416
Professional Fees	17,698	13,765	10,535	6,198	-	6,198
FY20 Year-end Est.: \$6,018 IT support and \$4,517 IT support for departmental operations						
FY21 Base Budget: IT support						
Legal Fees	65,333	77,000	44,855	50,000	-	50,000
FY21 Base Budget: Based on historic trends						
Management Fees	156,785	222,374	178,733	239,105		239,105
FY20 Year-end Est.: SDS contract \$159,170, expenses \$2,500, and \$17,063 (3 months) Management Analyst						
FY21 Base Budget: SDS contract \$163,149, expenses \$6,000, and \$69,956 Management Analyst						
Management Fees/Tax Roll	5,000	5,000	5,000	5,000	-	5,000
FY21 Base Budget: Preparation of assessment roll (part of SDS contract)						

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Software Renewal/Support Fees	31,565	25,640	35,190	31,440	-	31,440
FY20 Year-end Est.: \$8,640 Civic Clerk, \$7,000 Civic Plus (\$2,500 support \$4,500 website redesign), \$18,500 Applications and Backup services, and \$1,050 fixed asset management system						
FY21 Base Budget: \$8,640 Civic Clerk (agenda system), \$2,500 Civic Plus (website system), \$18,500 Applications and Backup services, and \$1,800 fixed asset management system						
Sub-Total:	276,381	343,779	274,313	331,743	-	331,743
Supplies						
Operating Supplies	6,290	4,969	6,700	5,195	-	5,195
FY20 Year-end Est.: Office supplies and equipment upgrades						
FY21 Base Budget: Supplies for office and summer records management program						
Sub-Total:	6,290	4,969	6,700	5,195	-	5,195
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	267	250	426	250	-	250
FY20 Year-end Est.: Both District Clerk and Administrative Assistant positions turned over in FY20						
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	30	235	95	100	-	100
FY21 Base Budget: Fees to County						
Travel and Training	4,517	4,680	5,495	5,545	-	5,545
FY20 Year-end Est.: \$4,295 FASD conference (4 people travel, lodging and meals) \$1,200 FL Assn of Clerks (travel, lodging and meals)						
FY21 Base Budget: \$4,295 FASD conference (4 people travel, lodging and meals) \$1,250 FL Assn of Clerks (registration, travel, lodging & meals)						
Telephone, Internet, Cable	2,716	2,231	2,592	2,643	-	2,643
FY21 Base Budget: Proration of Administration Building's internet charges and two emergency cell phones						
Postage	1,534	2,732	2,732	2,620	-	2,620
FY21 Base Budget: \$2,517 budget mail out and \$103 regular mail out						
Utilities/Electricity	356	-	2,577	2,577	-	2,577
FY20 Year-end Est.: First year of shared cost with other departments in the Administration Building						
FY21 Base Budget: Proration of Administration Building expense (assumes no increase due to slight rate decrease announced in Jan.2020)						
Utilities/Water	1,147	-	705	624	-	624
FY20 Year-end Est.: Revised proration during the first year of shared cost with other departments occupying the Administration Building						
FY21 Base Budget: Proration of Administration Building expense						
Equipment Leasing	2,629	3,401	1,315	1,014	-	1,014
FY20 Year-end Est.: 25% of copier Lease + 10% of the overages						
FY21 Base Budget: 25% of copier Lease = \$622 + 10% of the overages = \$392						
Insurance	152,613	137,772	135,560	141,226	-	141,226
FY20 Year-end Est.: \$52,145 Liability, \$3,452 Auto, and \$79,963 Property						
FY21 Base Budget: \$53,709 Liability (3% increase in insured value), \$3,556 Auto (3% increase in insured value), and \$83,961 Property (5% increase in insured value)						
Workers Comp. Insurance	1,212	544	602	602	-	602
FY21 Base Budget: Assume no change in rate due to experience						
Printing	1,159	1,903	2,381	2,418	-	2,418
FY21 Base Budget: Annual proposed budget mailout						
Advertising	872	3,651	1,318	1,322	-	1,322
FY21 Base Budget: Required advertising expenses and Mailchimp						
Bank Charges	135	-	-	-	-	-

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Dues and Subscriptions	9,913	4,910	4,245	4,245	-	4,245
FY21 Base Budget: Florida Association of City Clerks \$75, International Institute of Municipal Clerks \$170, and Florida Association of Special Districts \$4,000						
Election Expenses	2,352	7,935	8,346	2,500	-	2,500
FY20 Year-end Est.: Non federal election trend						
FY21 Base Budget: Federal election trend						
Sub-Total:	181,452	170,244	168,389	167,686	-	167,686
Maintenance & Repairs						
R & M Buildings	413	-	1,026	850	-	850
FY20 Year-end Est.: 25% of fire inspection \$455 and pest control \$571 of Administration Building						
FY21 Base Budget: 25% of fire inspection \$468 and pest control \$380 of Administration Building						
R & M Equipment	4,381	500	1,990	3,750	-	3,750
FY20 Year-end Est.: Replacement of miscellaneous equipment and Community Manager laptop (due to unforeseen failure)						
FY21 Base Budget: Replacement of miscellaneous equipment and 3 desktop units per replacement schedule						
Sub-Total:	4,794	500	3,016	4,600	-	4,600
Total Expenditures:	581,871	641,721	550,621	635,640	-	635,640
Total Revenues over Expenditures:	(548,617)	(638,611)	(545,477)	(632,640)	-	(632,640)

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Administration						
Finance						
Assessments						
District Assessment Fee	3,692,918	3,863,365	3,824,731	3,861,000	117,000	3,978,000
FY20 Year-end Est.: 4,878 lots at \$66 per month (99% collection rate)						
FY21 Base Budget: 4,875 lots at \$66 per month						
FY21 Decision Point: \$115,830 or 3% (\$1.98 per month per lot) annual increase for inflation						
FY21 Decision Point: \$1,170 or \$0.02 per month per lot round up to nearest whole number						
Sub-Total:	3,692,918	3,863,365	3,824,731	3,861,000	117,000	3,978,000
Interest						
Interest Income	28,147	14,500	73,862	16,800	-	16,800
FY20 Year-end Est.: \$17,282 Interest earned from bank accounts and \$61,962 from past due assessments						
FY21 Base Budget: Interest earned from bank accounts						
Sub-Total:	28,147	14,500	73,862	16,800	-	16,800
Other Income						
NSF Fees	200	80	80	80	-	80
FY21 Base Budget: Non sufficient fund check fee recovery						
Vendor Discount	9	-	255	260	-	260
FY21 Decision Point: Fuel rebates and payment discounts on non inventory purchases						
Sales Tax Discounts	360	360	360	360		360
FY21 Base Budget: Collection of sales tax for the State of Florida						
Delinquent Fee Collections	1,035	4,620	3,360	3,575	-	3,575
FY21 Base Budget: Fees charged on past due assessments, rents and storage fees						
Lien Fee Reimbursement	1,255	1,580	1,080	1,168	-	1,168
FY21 Base Budget: Fees charged to accounts for filing or amending liens.						
Legal Fee Recovery	7,813	1,545	975	1,225	-	1,225
FY21 Base Budget: Fees charged to accounts for legal fees incurred related to the account						
Postage Revenue	-	105	-	-	-	-
FY21 Base Budget: Charges for postage expenses incurred in mailing lien documents. Now done electronically therefore no cost to reimburse.						
Proceeds Sales of Fixed Assets	1,123	6,500	2,970	1,985	-	1,985
FY20 Year-end Est.: From the sale of vehicles, electronics and other assets						
FY21 Base Budget: From the sale of vehicles, electronics and other assets						
Miscellaneous Income General	12,167	5,000	4,233	250	-	250
FY20 Year-end Est.: Refund from 2018 Federal Unemployment Tax						
FY21 Base Budget: Based on historic trends excluding one-time events. Receipts that are not anticipated and do not fit into other general ledger descriptions.						
Sub-Total:	23,961	19,790	13,313	8,903	-	8,903
Total Revenues:	3,745,026	3,897,655	3,911,906	3,886,703	117,000	4,003,703

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures						
Administration				980		
Finance						
Personnel Expenses						
F/T Salaries	151,630	188,427	159,859	199,492	-	199,492
FY20 Year-end Est.: 1.0 FTE Finance Manager \$80,823 1.0 FTE Lead Accountant \$43,416 1.0 FTE (2 positions for 6 months) Accounting Associate I \$35,620						
FY21 Base Budget: 1.0 FTE Finance Manager \$82,742 1.0 FTE Lead Accountant \$45,510 2.0 FTE Accounting Associate I \$71,240						
Overtime	7,701	-	130	-	-	-
Special Pay	590	1,000	840	840	-	840
FY21 Base Budget: Acting Finance Manager in the absence of Finance Manager						
Payroll Taxes	11,534	14,095	12,303	15,325	-	15,325
FY21 Base Budget: 7.65% of payroll						
401 A Benefit	2,254	3,303	2,425	2,482	-	2,482
FY21 Base Budget: 1 employee contribution						
Medical/Dental/Life Insurance	21,551	21,751	22,806	34,556	-	34,556
FY20 Year-end Est.: 2 Medical (1 full-year & 1 for 3 months) at \$11,307/person and 1 Medical (Obamacare family) at \$7,972/person 1 = \$24,934, 4 Dental (2 full-year & 2 for 3 months) \$240/person = \$599, 4 Life (2 full-year & 2 for 3 months) \$41/person = \$102						
FY21 Base Budget: 2 Medical \$12,720/person & 1 Medical (Obamacare family) \$7,972 = \$33,412, 4 Dental \$245/person (2% increase) = \$980, 4 Life \$41/person = \$164						
Sub-Total:	195,260	228,576	198,363	252,695	-	252,695
Professional Expenses						
Payroll Fees	11,170	16,160	22,650	22,650	-	22,650
FY20 Year-end Est.: Cost was split with Resident Relations: Customer Service in prior years						
FY21 Base Budget: \$450 per payroll, \$750 W2 and 1099 processing, and \$850 per month for time and attendance system and employee accounts						
Professional Fees	22,879	3,525	16,104	3,525	-	3,525
FY20 Year-end Est.: IT Support and temporary employment agency usage						
FY21 Base Budget: IT Support						
Legal Fees	2,643	-	2,470	2,988	-	2,988
FY21 Base Budget: Expense directly related to Finance issues/projects						
Accounting & Auditing Fees	37,840	31,163	32,520	35,000	-	35,000
FY20 Year-end Est.: \$22,000 audit expenses, \$2,000 OPEB, and \$8,520 accounting/audit support						
FY21 Base Budget: \$22,000 audit expense, \$7,000 OPEB, and \$6,000 accounting/audit support (planned reduction in use)						
Software Renewal/Support Fees	5,070	5,430	6,145	5,320	-	5,320
FY20 Year-end Est.: Accounting software and support. An additional modular (Form Designer) was purchased in FY20.						
FY21 Base Budget: Accounting software and support						
Sub-Total:	79,602	56,278	79,889	69,483	-	69,483

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Supplies						
Operating Supplies	2,178	2,903	2,712	2,769		2,769
FY21 Base Budget: Operating supplies used in daily operations						
Sub-Total:	2,178	2,903	2,712	2,769	-	2,769
Other Gen. & Admin. Expenses						
Collection Fees	69,750	70,479	76,495	77,220	-	77,220
FY21 Base Budget: 2% of Assessment collected paid to Brevard County						
Collection Discounts	117,248	117,351	123,255	126,953	-	126,953
FY21 Base Budget: Property tax discount for early payment of assessment						
Property Taxes	15,772	16,246	14,791	15,235	-	15,235
FY21 Base Budget: Property taxes owed by BBRD						
ICMA Retirement	1,000	1,000	1,000	1,000	-	1,000
FY21 Base Budget: Fees paid for administration of employee retirement plan						
Employee Incentive	7,381	5,331	5,332	78,945	-	78,945
FY20 Year-end Est.: \$455 for Flu Shots, \$3,450 for Christmas gift cards \$1,427 for Christmas Party						
FY21 Base Budget: \$505 for Flu Shots, \$3,510 for Christmas gift cards \$1,430 for Christmas Party and \$73,500 for 5% maximum annual employee increase split between a COLA and merit increase. The budget for employee increases are transferred to the respective departments after the annual evaluations are processed.						
Employee Recruitment & Testing	163	259	326	165	-	165
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Lien & Recording Fees	961	1,112	1,056	1,109	-	1,109
FY21 Base Budget: Fees paid to Brevard County to record and release liens						
Travel and Training	4,500	3,500	5,600	3,400	-	3,400
FY20 Year-end Est.: \$2,800 training on accounting system and \$2,800 for professional and management training for Finance Manager and Lead Accountant						
FY21 Base Budget: Continuing education and training for Finance Manager and Lead Accountant						
Telephone, Internet, Cable	3,250	3,378	2,222	2,266	-	2,266
Administration Building's Internet charges and web hosting expense						
Postage	1,859	2,168	1,807	1,836	-	1,836
FY21 Base Budget: Correspondence with residents and vendors						
Utilities/Electricity	2,445	3,522	2,661	2,661	-	2,661
FY21 Base Budget: Proration of Administration Building expense (assumes no increase due to slight rate decrease announced in Jan.2020)						
Utilities/Water	1,147	-	1,380	1,421	-	1,421
FY21 Base Budget: 25% for Administration Building						
Equipment Leasing	1,921	1,860	2,640	3,010	-	3,010
FY21 Base Budget: \$1,803 (100%) postage machine and \$1,207 (25%) copier and overages						
Workers Comp. Insurance	396	178	180	180	-	180
FY21 Base Budget: Assume no change in rate due to experience						
Printing	812	1,180	947	1,043	-	1,043
FY21 Base Budget: Checks, letterhead and envelopes						

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Advertising	1,337	1,145	1,377	1,418	-	1,418
FY21 Base Budget: Notice of audited statement of revenues and expenditures						
Bank Charges	26,838	28,750	30,015	31,516	-	31,516
FY21 Base Budget: Bank and credit card fees						
Bad Debt	3,608	-	-	-	-	-
Dues and Subscriptions	1,283	920	920	935	-	935
FY21 Base Budget: Memberships in Sams, Amazon, PayPal, Web Hosting						
Sub-Total:	261,671	258,379	272,004	350,313	-	350,313
Maintenance & Repairs						
R & M Buildings	2,121	2,346	2,216	2,261	-	2,261
FY21 Base Budget: Fire alarm, annual inspection, pest control						
R & M Equipment	1,368	650	1,327	1,399	-	1,399
FY20 Year-end Est.: 1 desktop computer (Lead Accountant) and equipment repairs						
FY21 Base Budget: 1 desktop computer (Accounting Associate) and equipment repairs						
Sub-Total:	3,489	2,996	3,543	3,660	-	3,660
Contingency						
Contingency	-	97,967	-	25,930	-	25,930
FY21 Base Budget: Cost of 2 employee health insurance (approximately 1/3 of eligible employees do not elect coverage)						
Sub-Total:	-	97,967	-	25,930	-	25,930
Miscellaneous						
Cash Over/Short	20	-	-	-	-	-
Sub-Total:	20	-	-	-	-	-
Total Expenditures:	542,220	647,099	556,511	704,850	-	704,850
Total Revenues over Expenditures:	3,202,806	3,250,556	3,355,395	3,181,853	117,000	3,298,853

FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Resident Relations (rollup)						
Charges for Services						
Guest Passes	64,975	62,005	66,500	66,000	-	66,000
Building Rental	4,903	4,500	5,500	5,500	-	5,500
DOR Enforcement Fees	25,685	18,500	23,000	22,000	-	22,000
Sub-Total:	95,563	85,005	95,000	93,500	-	93,500
Other Income						
Miscellaneous Income General	3,803	4,500	6,797	6,815	-	6,815
Sub-Total:	3,803	4,500	6,797	6,815	-	6,815
Total Revenues:	99,366	89,505	101,797	100,315	-	100,315
Expenditures						
Resident Relations (rollup)						
Personnel Expenses						
F/T Salaries	141,003	188,654	192,112	198,015	-	198,015
P/T Wages	138,076	137,908	117,536	130,594	-	130,594
Overtime	634	365	1,215	475	-	475
Special Pay	2,914	1,200	1,700	1,830	-	1,830
Payroll Taxes	21,328	24,136	23,871	25,198	-	25,198
401 A Benefit	875	1,852	1,976	2,886	-	2,886
Medical/Dental/Life Insurance	25,233	45,397	46,637	52,310	-	52,310
Sub-Total:	330,063	399,511	385,047	411,308	-	411,308
Professional Expenses						
Professional Fees	20,113	36,250	32,984	33,210	-	33,210
Legal Fees	36,513	19,585	37,330	36,400	-	36,400
HR Consulting Fees	1,551	-	-	-	-	-
Software Renewal/Support Fees	10,968	11,356	12,641	12,680	-	12,680
Sub-Total:	69,145	67,191	82,955	82,290	-	82,290
Supplies						
Operating Supplies	7,596	6,729	8,274	7,997	-	7,997
Fuel	6,720	7,639	7,298	7,370	-	7,370
Sub-Total:	14,316	14,368	15,572	15,367	-	15,367

FY21 Budget

Dept.

**Sub-Department
Category
Description**

**FY19
Actual**

**FY20
Revised
Budget**

**FY20
Est.
Year-end**

**FY21
Base
Budget**

**FY21
Decision
Points**

**FY21
WDPB**

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	458	892	660	675	-	675
Travel and Training	1,895	5,441	3,063	4,156	-	4,156
Telephone, Internet, Cable	3,949	3,947	3,714	3,788	-	3,788
Postage	2,565	3,661	3,437	3,504	-	3,504
Utilities/Electricity	1,346	1,220	3,990	3,964	-	3,964
Utilities/Water	2,121	615	1,608	1,764	-	1,764
Equipment Leasing	4,587	5,025	5,470	5,545	-	5,545
Workers Comp. Insurance	762	443	478	478	-	478
Printing	988	710	1,061	1,080	-	1,080
Employee Clothing Allowance	71	608	608	674	-	674
DOR Enforcement Expenses	2,630	4,199	3,125	3,125	-	3,125
Dues and Subscriptions	10,646	9,105	200	200	-	200
Sub-Total:	32,018	35,866	27,414	28,953	-	28,953

Maint. & Repairs

R & M Buildings	1,608	905	1,828	1,714	-	1,714
R & M Equipment	3,795	2,247	2,824	1,176	-	1,176
Vehicle Maintenance	547	884	2,095	2,133	-	2,133
Sub-Total:	5,950	4,036	6,747	5,023	-	5,023

Miscellaneous

Miscellaneous Expenditures	1,000	650	650	700	-	700
Cash Over/Short	(6)	-	(10)	-	-	-
Sub-Total:	994	650	640	700	-	700

Total Expenditures: 452,486 521,622 518,375 543,641 - 543,641

Total Revenues over Expenditures: (353,120) (432,117) (416,578) (443,326) - (443,326)

FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Resident Relations						
Customer Service						
Charges for Services						
Guest Passes	64,975	62,005	66,500	66,000	-	66,000
FY20 Year-end Est.: Current year income in line with prior years						
FY21 Base Budget: Do not anticipate significant change						
Building Rental	4,903	4,500	5,500	5,500	-	5,500
FY21 Base Budget: Do not anticipate significant change						
Sub-Total:	69,878	66,505	72,000	71,500	-	71,500
Other Income						
Miscellaneous Income General	3,803	4,500	3,902	4,215	-	4,215
FY21 Base Budget: Replacement keys and badges						
Sub-Total:	3,803	4,500	3,902	4,215	-	4,215
Total Revenues:	73,681	71,005	75,902	75,715	-	75,715

Expenditures

Resident Relations						
Customer Service				31.6		
Personnel Expenses						
F/T Salaries	72,967	69,598	72,873	73,794	-	73,794
FY20 Year-end Est.: 0.6 FTE Resident Relations/H.R. Manager \$41,754, 1.0 FTE Calendar/RV Coordinator \$31,119						
FY21 Base Budget: 0.6 FTE Resident Relations/H.R. Manager \$42,282, 1.0 FTE Calendar/RV Coordinator \$31,512						
P/T Wages	53,033	72,480	71,495	72,399	-	72,399
FY20 Year-end Est.: 0.63 FTE Administrative Assistant \$21,546 (Administrative Assistant changed to H.R. Generalist/Office Coordinator to better reflect the duties of the position), 1.8 FTE Customer Service Clerk \$49,949						
FY21 Base Budget: 0.63 FTE H.R. Generalist/Office Coordinator \$21,818, 1.8 FTE Customer Service Clerk \$50,581						
Overtime	88	150	96	150	-	150
Special Pay	489	1,000	1,350	1,480		1,480
FY21 Base Budget: Acting department manager pay during Manager absence						
Payroll Taxes	9,541	10,601	11,044	11,198	-	11,198
FY21 Base Budget: 7.65% payroll taxes						
401 A Benefit	875	958	934	945	-	945
FY21 Base Budget: One employee contribution						

FY21 Budget

Dept.

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Medical/Dental/Life Insurance	8,003	11,448	11,758	13,178	-	13,178
FY20 Year-end Est.: 1 medical \$11,308, 1.6 dental \$240/person = \$384, and 1.6 life \$41/person = \$66						
FY21 Base Budget: 1 medical \$12,720 (12.5% increase), 1.6 dental \$245/person (2% increase) = \$392 and 1.6 life \$41/person = \$66						
Sub-Total:	144,997	166,234	169,550	173,144	-	173,144

Professional Expenses

Legal Fees	6,300	1,105	4,830	4,000	-	4,000
FY21 Base Budget: Human Resources related legal fees						
Professional Fees	1,551	-	-	-	-	-
Software Renewal/Support Fees	-	355	1,640	1,678	-	1,678
FY20 Year-end Est.: Badge updating software						
FY21 Base Budget: In house badge checker updates and continuing badge maker updates						
Sub-Total:	7,851	1,460	6,470	5,678	-	5,678

Supplies

Operating Supplies	6,056	3,813	5,724	5,400	-	5,400
FY21 Base Budget: Paper, office supplies, and miscellaneous						
Sub-Total:	6,056	3,813	5,724	5,400	-	5,400

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	-	380	150	150	-	150
FY21 Base Budget: Cost of advertisement, background/drug checks and return to work lift tests						
Travel and Training	1,220	3,210	1,808	1,835	-	1,835
FY20 Year-end Est.: Resident Relations/H.R. Manager H.R. Conference \$1,460, H.R. Generalist/Office Coordinator miscellaneous training \$348						
FY21 Base Budget: HR Conference RR/HR Manager \$1475. HR Generalist/Office Coordinator \$360						
Telephone, Internet, Cable	1,849	1,315	2,052	2,093	-	2,093
FY21 Base Budget: 3 land lines (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's Internet charges and 1 cell phone						
Postage	-	505	505	505	-	505
FY21 Base Budget: Expense for correspondences						
Utilities/Electricity	673	605	1,995	1,982	-	1,982
FY21 Base Budget: Proration of Administration Building expense 25% (assumes no increase due to slight rate decrease announced in Jan. 2020)						
Utilities/Water	1,185	330	804	882	-	882
FY21 Base Budget: Proration of Administration Building expense 25% (assumes no increase due to slight rate decrease announced in Jan. 2020)						
Equipment Leasing	2,002	2,033	3,113	3,156	-	3,156
FY21 Base Budget: 50% of front copier lease and 25% of back copier lease plus overages						

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19

Actual

FY20

Revised

Budget

FY20

Est.

Year-end

FY21

Base

Budget

FY21

Decision

Points

FY21

WDPB

Workers Comp. Insurance

216

96

106

106

-

106

FY21 Base Budget: Assume no change in rate due to experience

Printing

988

409

760

785

-

785

FY21 Base Budget: Brochures, badges, envelopes, etc.

Dues and Subscriptions

10,596

8,670

-

-

-

-

FY20 Year-end Est.: Human Resources modular previously split between Finance and Resident Relations. Now 100% expensed in Finance.

Sub-Total:

18,729

17,553

11,293

11,494

-

11,494

Maint. & Repairs

R & M Buildings

979

540

1,410

1,325

-

1,325

FY21 Base Budget: Proration of Administration Building (pest control and security monitoring)

R & M Equipment

3,795

400

385

390

-

390

FY21 Base Budget: Minor items as needed

Sub-Total:

4,773

940

1,795

1,715

-

1,715

Miscellaneous

Miscellaneous Expenditures

1,000

650

650

700

-

700

FY21 Base Budget: Keys for beach and pier

Cash Over/Short

(6)

-

(10)

-

-

-

Sub-Total:

994

650

640

700

-

700

Total Expenditures:

183,400

190,650

195,472

198,131

-

198,131

Total Revenues over Expenditures:

(109,719)

(119,645)

(119,570)

(122,416)

-

(122,416)

FY21 Budget

Dept.						
Sub-Department			FY20	FY20	FY21	FY21
Category		FY19	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY21
						WDPB
Revenues						
Resident Relations						
DOR Enforcement						
Charges for Services						
DOR Enforcement Fees		25,685	18,500	23,000	22,000	-
						22,000
FY21 Base Budget: Based on current trend of non compliance						
Sub-Total:		25,685	18,500	23,000	22,000	-
						22,000
Other Income						
Miscellaneous Income General		-	-	2,895	2,600	-
						2,600
FY21 Base Budget: Legal fee recovery						
Sub-Total:		-	-	2,895	2,600	-
						2,600
Total Revenues:		25,685	18,500	25,895	24,600	-
						24,600

Expenditures

Resident Relations						
DOR Enforcement						
Personnel Expenses						
F/T Salaries		68,036	119,056	119,239	124,221	-
						124,221
FY20 Year-end Est.: 0.4 FTE Resident Relations/H.R. Manager \$27,836, 1.0 FTE Administrative Assistant \$32,967, and 1.89 FTE DOR/ARCC Inspectors \$58,436 (2.0 FTE budgeted but vacancies and vacation payouts occurred)						
FY21 Base Budget: 0.4 FTE Resident Relations/H.R. Manager \$28,188, 1.0 FTE Administrative Assistant \$33,384, and 2.0 FTE DOR/ARCC Inspectors \$62,649						
P/T Wages		55,944	26,706	8,768	19,437	-
						19,437
FY20 Year-end Est.: 0.3 FTE DOR/ARCC Inspector \$8,768 (0.7 budgeted but multiple vacancies occurred through the year)						
FY21 Base Budget: 0.7 FTE DOR/ARCC Inspector \$19,437						
Overtime		546	140	1,044	250	-
						250
Special Pay		2,425	200	350	350	-
						350
FY21 Base Budget: Acting Department Manager during absence						
Payroll Taxes		9,526	10,684	9,899	11,035	-
						11,035
FY21 Base Budget: 7.65% of payroll						
401 A Benefit		-	894	1,042	1,941	-
						1,941
FY20 Year-end Est.: Two employees contributions partial year						
FY21 Base Budget: Two employees contributions						

FY21 Budget

Dept.

Sub-Department
Category
Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Medical/Dental/Life Insurance	17,230	33,949	34,879	39,132	-	39,132
FY20 Year-end Est.: 3 medical \$11,308/person = \$33,924, 3.4 dental \$240/person = \$816, and 3.4 life insurance \$41/person = \$139						
FY21 Base Budget: 3 medical \$12,720/person (12.5% increase)= \$38,160, 3.4 dental \$245/person (2% increase) = \$833, and 3.4 life insurance \$41/person = \$139						
Sub-Total:	153,707	191,630	175,221	196,366	-	196,366

Professional Expenses

Professional Fees	642	250	1,385	810	-	810
FY20 Year-end Est.: Normal expense plus one-time support for new badging system						
FY21 Base Budget: IT Support						
Legal Fees	30,213	18,480	32,500	32,400	-	32,400
FY21 Base Budget: Legal expense for increase in involuntary DOR Enforcement						
Software Renewal/Support Fees	10,884	11,001	11,001	11,002	-	11,002
FY21 Base Budget: Citizen Serve fees for three DOR/ARCC inspectors, Resident Relations/H.R. Manager, H.R. Generalist/Office Coordinator and DOR/ARCC Administrative Assistant						
Sub-Total:	41,739	29,731	44,886	44,212	-	44,212

Supplies

Operating Supplies	1,540	2,713	2,347	2,388	-	2,388
FY21 Base Budget: Paper, office supplies, wooden stakes for posting						
Fuel	2,542	2,903	2,614	2,671	-	2,671
FY21 Base Budget: For DOR truck						
Sub-Total:	4,082	5,616	4,961	5,059	-	5,059

Other Gen. & Admin. Expenses

Employee Recruitment & Testing	307	362	360	375	-	375
FY21 Base Budget: Background check, lift test advertising						
Travel and Training	675	2,231	1,255	2,321	-	2,321
FY20 Year-end Est.: FACE class for new DOR Inspector partially paid FY19						
FY21 Base Budget: Florida Association of Code Enforcement training for one Inspector \$1938 Continuing Ed for Inspectors (\$383)						
Telephone, Internet, Cable	1,846	2,235	1,112	1,134	-	1,134
FY21 Base Budget: 1 land line (telephone system shares 9 total land lines into the building) and proration (25%) of Administration Building's Internet charges, 1 tablet and 1 cell phone						
Postage	2,565	3,156	2,932	2,999	-	2,999
FY21 Base Budget: Cost of mailing DOR violations						
Utilities/Electricity	673	615	1,995	1,982	-	1,982
FY21 Base Budget: Proration of Administration Building expense 25% (assumes no increase due to slight rate decrease announced in Jan.2020)						

FY21 Budget

Dept.

Sub-Department
Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Utilities/Water	936	285	804	882	-	882
FY21 Base Budget: Proration of Administration Building expense 25%						
Equipment Leasing	2,585	2,992	2,357	2,389	-	2,389
FY21 Base Budget: 50% of front copier lease and 25% of back copier lease						
Workers Comp. Insurance	396	260	288	288	-	288
FY21 Base Budget: Assume no change in rate due to experience						
Printing	-	301	301	295	-	295
FY21 Base Budget: Envelopes and parking violation notices						
DOR Enforcement Expenses	2,630	4,199	3,125	3,125	-	3,125
FY21 Base Budget: Violation abatement costs (power wash, etc.)						
Employee Clothing Allowance	71	403	403	424	-	424
FY21 Base Budget: Shirts for DOR/ARCC Inspectors						
Dues and Subscriptions	50	435	200	200	-	200
FY21 Base Budget: Florida Association of Code Enforcement memberships (4) annual renewal						
Sub-Total:	12,735	17,474	15,132	16,414	-	16,414

Maint. & Repairs

R & M Buildings	630	365	418	389	-	389
FY21 Base Budget: Proration of Administration Building pest control and security monitoring expense						
R & M Equipment	-	1,847	2,439	786	-	786
FY20 Year-end Est.: Replacement tablets and 1 computer						
FY21 Base Budget: Replacement of minor equipment as needed						
Vehicle Maintenance	547	884	2,095	2,133	-	2,133
FY21 Base Budget: Expense incurred for departmental golf cart and mid-size truck						
Sub-Total:	1,177	3,096	4,952	3,308	-	3,308

Total Expenditures:	213,439	247,547	245,152	265,359	-	265,359
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Total Revenues over Expenditures:	(187,754)	(229,047)	(219,257)	(240,759)	-	(240,759)
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FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures						
Resident Relations						
Community Watch						
Personnel Expenses						
P/T Wages	29,099	38,721	37,273	38,758	-	38,758
FY20 Year-end Est.: 1.4 FTE Community Watch Officers						
FY21 Base Budget: 1.4 FTE Community Watch Officers						
Overtime	-	75	75	75	-	75
Payroll Taxes	2,260	2,851	2,928	2,965	-	2,965
FY21 Base Budget: 7.65% of payroll						
Sub-Total:	31,359	41,647	40,276	41,798	-	41,798
Professional Expenses						
Professional Fees	19,471	36,000	31,599	32,400	-	32,400
FY21 Base Budget: Off-duty Brevard County Sheriff patrol program. 10% reduction due to effectiveness of Community Watch patrols.						
Software Renewal/Support Fees	84	-	-	-	-	-
Sub-Total:	19,555	36,000	31,599	32,400	-	32,400
Supplies						
Operating Supplies	-	203	203	209	-	209
FY21 Base Budget: Batteries, paper, printed violation stickers, truck decals, etc.						
Fuel	4,178	4,736	4,684	4,699	-	4,699
FY21 Base Budget: Fuel for mid-size truck patrols						
Sub-Total:	4,178	4,939	4,887	4,908	-	4,908
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	151	150	150	150	-	150
FY21 Base Budget: Cost of advertisements, background/drug checks and return to work physicals/lift tests						
Telephone, Internet, Cable	254	397	550	561	-	561
FY21 Base Budget: Community Watch Officers' shared cell phone						
Workers Comp. Insurance	150	87	84	84	-	84
FY21 Base Budget: Assume no change in rate due to experience						
Employee Clothing Allowance	-	205	205	250	-	250
FY21 Base Budget: Shirts for Community Watch Officers						
Sub-Total:	555	839	989	1,045	-	1,045
Total Expenditures:	55,647	83,425	77,751	80,151	-	80,151
Total Revenues over Expenditures:	(55,647)	(83,425)	(77,751)	(80,151)	-	(80,151)

FY21 Budget

Dept. Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Food & Beverage (roll-up)						
Charges for Services						
Beverage Sales	773,111	844,823	779,246	798,703	-	798,703
Food Sales	445,636	388,306	484,696	501,374	-	501,374
Coupons	(19,885)	-	(17,581)	(17,988)	-	(17,988)
Staff Discount	(1,130)	-	(1,204)	(1,295)	-	(1,295)
F&B Shift Discount	(17,723)	-	(13,464)	(13,627)	-	(13,627)
Sub-Total:	1,180,009	1,233,129	1,231,693	1,267,167	-	1,267,167
Other Income						
Vending Machine Income	1,238	1,655	383	462	-	462
Merchandise Sales	1,692	-	2,084	2,895	-	2,895
Donations	2,000	-	-	-	-	-
Miscellaneous Income General	22,457	24,997	13,196	15,816	-	15,816
Sub-Total:	27,387	26,652	15,663	19,173	-	19,173
Total Revenues:	1,207,396	1,259,781	1,247,356	1,286,340	-	1,286,340
Expenditures						
Food & Beverage (roll-up)						
Personnel						
F/T Salaries	179,948	197,268	188,661	190,268	-	190,268
P/T Wages	273,153	222,084	299,457	302,496	-	302,496
Overtime	9,535	5,043	4,662	4,665	-	4,665
Special Pay	153	-	-	-	-	-
Payroll Taxes	39,377	28,115	37,761	38,081	-	38,081
401 A Benefit	1,877	1,885	2,071	2,089	-	2,089
Medical/Dental/Life Insurance	44,579	67,675	42,265	64,826	-	64,826
Sub-Total:	548,620	522,070	574,877	602,425	-	602,425
Professional Expenses						
Professional Fees	2,587	2,707	2,353	2,399	-	2,399
Sub-Total:	2,587	2,707	2,353	2,399	-	2,399
Supplies						
Operating Supplies	13,164	17,443	13,325	13,656	-	13,656
Cleaning Supplies	7,654	6,074	7,484	7,703	-	7,703
Beverage Supplies	5,329	9,017	5,373	5,771	-	5,771
Paper Supplies	18,775	16,145	18,843	19,165	-	19,165
Fuel	152	69	58	65	-	65
Sub-Total:	45,073	48,748	45,083	46,360	-	46,360

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Other General & Administrative Expenses

Employee Recruitment & Testing	2,944	1,649	2,796	2,712	-	2,712
Travel & Training	3,800	5,004	4,131	4,218	-	4,218
Telephone, Internet, Cable	9,892	15,054	10,809	10,867	-	10,867
Utilities/Electricity	3,935	3,978	3,607	3,607	-	3,607
Utilities/Propane	6,974	9,100	7,125	7,274	-	7,274
Utilities/Water	2,298	2,382	2,528	2,584	-	2,584
Utilities/Solid Waste-Gar/Rec	4,973	3,916	7,328	7,288	-	7,288
Equipment Leasing	16,271	14,326	17,999	18,113	-	18,113
Uniform Leasing	6,966	5,430	7,300	7,266	-	7,266
Workers Comp. Insurance	8,850	4,375	4,369	4,369	-	4,369
Advertising	4,404	5,177	4,570	4,655	-	4,655
Licenses, permits, lien fees	3,488	1,195	4,080	4,190	-	4,190
Dues & Subscriptions	3,791	7,255	7,994	6,572	-	6,572
Sub-Total:	78,586	78,841	84,636	83,715	-	83,715

Maintenance & Repairs

R & M - Misc.	-	369	331	374	-	374
R & M Buildings	6,259	5,448	5,521	5,659	-	5,659
R & M Equipment	15,325	18,544	22,190	16,441	-	16,441
Sub-Total:	21,584	24,361	28,042	22,474	-	22,474

Operations

Music & Entertainment	116,833	6,450	6,150	8,060	-	8,060
Merchandise Cost of Sales	3,425	-	1,962	1,985	-	1,985
Food Cost of Sales	189,858	199,242	224,162	231,868	-	231,868
Beverage Cost of Sales	251,581	280,757	252,636	257,313	-	257,313
Soft Drink & CO2	40,002	43,792	41,199	41,316	-	41,316
Sub-Total:	601,700	530,241	526,109	540,542	-	540,542

Miscellaneous

Cash Over/Short	16	-	-	-	-	-
Sub-Total:	16	-	-	-	-	-

Capital Outlay

Capital Outlay	6,225	-	-	-	-	-
Sub-Total:	6,225	-	-	-	-	-

Total Expenditures:	1,304,392	1,206,968	1,261,100	1,297,915	-	1,297,915
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FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Food & Beverage						
Admin						
Charges for Services						
Coupons	(19,885)		(17,581)	(17,988)		(17,988)
FY21 Base Budget: Value of redeemed coupons customers earned at Food & Beverage events or via promotional programs						
Staff Discount	(1,130)		(1,204)	(1,295)		(1,295)
FY21 Base Budget: Value of 30% employee discount available to all BBRD employees while at work						
F&B Shift Discount	(17,723)		(13,464)	(13,627)		(13,627)
FY21 Base Budget: Value of departmental program for employees (free sandwich or snack) while at work						
Sub-Total:	(38,738)	-	(32,249)	(32,910)	-	(32,910)
Total Revenues:	(38,738)	-	(32,249)	(32,910)	-	(32,910)
Expenditures						
Food & Beverage						
Administration						
Personnel						
F/T Salaries	71,773	67,943	69,049	69,638	-	69,638
FY20 Year-end Est.: 1.0 FTE FB Manager \$69,049						
FY21 Base Budget: 1.0 FTE FB Manager \$69,638						
P/T Wages	14,220	18,775	25,330	25,546	-	25,546
FY20 Year-end Est.: 0.70 FTE Administrative Assistant \$21,757, and 0.15 FTE Administrative Clerk \$3,573						
FY21 Base Budget: 0.70 FTE Administrative Assistant \$21,942, and 0.15 FTE Administrative Clerk \$3,604						
Overtime	-	-	-	-	-	-
Payroll Taxes	6,464	6,169	7,220	7,281	-	7,281
FY21 Base Budget: 7.65% payroll taxes						
401 A Benefit	1,877	1,885	2,071	2,089	-	2,089
FY21 Base Budget: One employee participation						
Medical/Dental/Life Insurance	462	11,279	1,932	13,006	-	13,006
FY20 Year-end Est.: 2 months of 1 Medical \$11,308/person = \$1,885, 2 months of 1 Dental \$240/person = \$40, and 2 months of 1 Life \$41/person = \$7						
FY21 Base Budget: 1 Medical \$12,720 (12.5% increase), 1 Dental \$245 (2% increase), and 1 Life \$41/person						
Sub-Total:	94,797	106,050	105,602	117,560	-	117,560
Professional Expenses						
Professional Fees	85	482	154	175	-	175
FY21 Base Budget: IT support						
Sub-Total:	85	482	154	175	-	175

FY21 Budget

Dept.		FY19	FY20	FY20	FY21	FY21	
Sub-Department		Actual	Revised	Est.	Base	Decision	FY21
Category			Budget	Year-end	Budget	Points	WDPB
Revenues							
Food & Beverage							
Admin							
Supplies							
	Operating Supplies	420	668	475	489	-	489
	FY21 Base Budget: Office operating supplies						
	Paper Supplies	-	125	94	98	-	98
	FY21 Base Budget: Office card stock, pens, calendars, etc.						
	Sub-Total:	420	793	569	587	-	587
Other General & Administrative Expenses							
	Employee Recruitment & Testing	35	-	45	58	-	58
	FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
	Travel & Training	35	235	214	215	-	215
	FY21 Base Budget: Continuing education for Food & Beverage Manager and/or Administrative Assistant						
	Telephone, Internet, Cable	1,194	1,694	756	762	-	762
	FY21 Base Budget: Food & Beverage Manager's office phone, Food & Beverage Manager and Administrative Assistant cell phones						
	Workers Comp. Insurance	1,908	857	852	852	-	852
	FY21 Base Budget: Assume no change in rate due to experience						
	Dues & Subscriptions	30	-	-	-	-	-
	Sub-Total:	3,202	2,786	1,867	1,887	-	1,887
Maintenance & Repairs							
	R & M Equipment	-	275	174	225	-	225
	FY21 Base Budget: Replacement/repair of office equipment as needed						
	Sub-Total:	-	275	174	225	-	225
Miscellaneous							
	Cash Over/Short	5	-	-	-	-	-
	Sub-Total:	5	-	-	-	-	-
	Total Expenditures:	98,508	110,386	108,366	120,434	-	120,434
	Total Revenues over Expenditures:	(98,508)	(110,386)	(108,366)	(120,434)	-	(120,434)

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Food & Beverage						
Lounge						
Charges for Services						
Beverage Sales	349,222	371,609	356,995	364,638	-	364,638
FY20 Year-end Est.: Projections based on FYTD data and trend analysis						
FY21 Base Budget: 2.5% increase						
Food Sales	65,418	62,559	69,976	71,712	-	71,712
FY20 Year-end Est.: Projections based on FYTD data and trend analysis						
FY21 Base Budget: 2.5% increase						
Sub-Total:	414,640	434,168	426,971	436,350	-	436,350
Other Income						
Vending Machine Income	1,238	1,655	383	462	-	462
FY20 Year-end Est.: Leased new machines with new Vendor. 90/10 revenue split between BBRD and vendor for 2 years.						
ATM user fees (20%)						
FY21 Base Budget: Dart machine and ATM receipts						
Miscellaneous Income General	250	2,200	1,445	1,455	-	1,455
FY21 Base Budget: New Year's Eve tickets and New Year's Eve Pool 1						
Sub-Total:	1,488	3,855	1,828	1,917	-	1,917
Total Revenues:	416,128	438,023	428,799	438,267	-	438,267

Expenditures

Food & Beverage

Lounge

Personnel

F/T Salaries	9,736	22,419	12,571	12,677	-	12,677
FY20 Year-end Est.: 0.20 FTE Kitchen Supervisor \$7,054, 0.20 FTE Bar Supervisor \$2,636, and 0.20 FTE Bartender \$2,880						
FY21 Base Budget: 0.20 FTE Kitchen Supervisor \$7,114, 0.20 FTE Bar Supervisor \$2,658, and 0.20 FTE Bartender \$2,905						
P/T Wages	89,398	66,207	90,073	90,803	-	90,803
FY20 Year-end Est.: 1.40 FTE Cook \$36,093, 2.24 FTE Bartender \$35,849, 0.92 Server \$10,683, 0.15 FTE Crowd Monitor/Bar Back \$2,895, and 0.25 FTE Dishwasher \$4,553						
FY21 Base Budget: 1.40 FTE Cook \$36,401, 2.24 FTE Bartender \$36,115, 0.92 Server \$10,774, 0.15 FTE Crowd Monitor/Bar Back \$2,921, and 0.25 FTE Dishwasher \$4,592						
Overtime	620	227	527	495	-	495
Payroll Taxes	9,202	4,380	7,892	7,954	-	7,954
FY21 Base Budget: 7.65% payroll tax						
Medical/Dental/Life Insurance	21,898	22,558	17,114	26,012	-	26,012
FY20 Year-end Est.: 2 medical (1 full-year & 1 for 6 months) \$11,308/person = \$16,692, 2 dental (1 full-year & 1 for 6 months) \$240/person = \$360, and 2 life (1 full-year & 1 for 6 months) \$41/person = \$62						
FY21 Base Budget: 2 medical \$12,720/person = \$25,440 (12.5% increase), 2 dental \$245/person (2% increase) = \$490, and 2 life \$41/person = \$82						
Sub-Total:	130,854	115,791	128,177	137,941	-	137,941

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Professional Expenses						
Professional Fees	1,156	633	752	761	-	761
FY21 Base Budget: IT support						
Sub-Total:	1,156	633	752	761	-	761
Supplies						
Operating Supplies	2,157	3,752	2,192	2,259	-	2,259
FY21 Base Budget: Glasses/flatware/utensils/tools/kitchen small wares/POS tape/toner						
Cleaning Supplies	2,326	1,667	2,558	2,633	-	2,633
FY21 Base Budget: Supplies to clean equipment, dishes, glasses, counter tops, Eco lab filters						
Beverage Supplies	2,719	5,041	2,651	2,842	-	2,842
FY21 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	9,488	7,422	9,526	9,577	-	9,577
FY21 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins						
Sub-Total:	16,690	17,882	16,927	17,311	-	17,311
Other General & Administrative Expenses						
Employee Recruitment & Testing	2,204	755	2,144	1,977	-	1,977
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	1,555	2,223	1,674	1,692	-	1,692
FY21 Base Budget: Regulatory compliance training and shared expense for Hospitality Group industry specific service training for staff						
Telephone, Internet, Cable	845	736	782	816	-	816
FY21 Base Budget: Landline in Lounge, internet fees for POS service and payroll						
Utilities/Electricity	1,664	1,695	1,613	1,613	-	1,613
FY21 Base Budget: Lounge expense						
Utilities/Propane	1,768	2,934	1,827	1,893	-	1,893
FY21 Base Budget: Lounge expense and share of Building A kitchen expense (cost shared with Special Events)						
Utilities/Water	488	956	591	603	-	603
FY21 Base Budget: Lounge expense						
Utilities/Solid Waste-Gar/Rec	2,145	1,694	3,754	3,641	-	3,641
FY21 Base Budget: Lounge expense						
Equipment Leasing	1,606	2,056	1,801	1,822	-	1,822
FY21 Base Budget: Sirius radio, dishwasher						
Uniform Leasing	2,828	2,732	2,946	2,827	-	2,827
FY21 Base Budget: Ongoing uniform leasing program, towels and kitchen staff aprons						
Workers Comp. Insurance	1,824	820	816	816	-	816
FY21 Base Budget: Assume no change in rate due to experience						
Advertising	705	275	1,562	1,565	-	1,565
FY21 Base Budget: Pro-rated cost of Tattler advertisements with the 19th Hole and Special Events						

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Licenses, permits, lien fees	2,093	-	2,282	2,293	-	2,293
FY21 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	1,783	4,263	3,467	2,692	-	2,692
FY20 Year-end Est.: Two year adjustment in ASCAP fee						
FY21 Base Budget: Pro-rated royalty fees, Regulatory Compliance training and membership, annual increase in ASCAP fee						
Sub-Total:	21,509	21,139	25,259	24,250	-	24,250
Maintenance & Repairs						
R & M - Misc.	-	115	98	125	-	125
FY21 Base Budget: Repairs made that are not building or equipment related to the F&B operation						
R & M Buildings	2,981	3,078	2,778	3,114	-	3,114
FY21 Base Budget: Repairs made that are building related to the F&B operation						
R & M Equipment	5,603	7,567	9,011	6,026	-	6,026
FY20 Year-end Est.: Routine cleaning and repair of equipment, shared expense of outdoor bar & kegerator with Special Event sub department. Needed for Saturday night music and larger Lounge music events. Prorated cost of new ice machine with Special Events and replacement hood motor for Building A.						
FY21 Base Budget: Repairs to equipment, inspection and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	8,584	10,760	11,887	9,265	-	9,265
Operations						
Music & Entertainment	64,495	1,500	1,500	1,650	-	1,650
FY20 Year-end Est.: Entertainment on Friday and Saturday nights. Karaoke, Trivia Night and Pop Up Thursdays. Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
FY21 Base Budget: Ticketed music for New Year's Eve & Margheritaville party						
Food Cost of Sales	27,871	32,530	32,888	33,704	-	33,704
FY21 Base Budget: Purchase of food for lunch menu items, tacos, pizzas and sliders						
Beverage Cost of Sales	113,639	130,063	115,438	116,684	-	116,684
FY21 Base Budget: Purchase of alcoholic beverages, beer and wine to prepare and serve drinks.						
Soft Drink & CO2	21,305	21,296	22,157	21,973	-	21,973
FY21 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	227,310	185,389	171,983	174,011	-	174,011
Miscellaneous						
Cash Over/Short	28	-	-	-	-	-
Sub-Total:	28	-	-	-	-	-
Total Expenditures:	406,130	351,594	354,985	363,539	-	363,539
Total Revenues over Expenditures:	9,997	86,429	73,814	74,728	-	74,728

FY21 Budget

Dept.						
Sub-Department			FY20	FY20	FY21	FY21
Category		FY19	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY21
						WDPB
Revenues						
Food & Beverage						
19th Hole						
Charges for Services						
Beverage Sales		249,539	288,487	248,132	254,335	-
FY20 Year-end Est.: Projections based on FYTD and trend analysis						
FY21 Base Budget: 2.5% increase						
Food Sales		216,663	168,472	246,806	252,545	-
FY20 Year-end Est.: Projections based on FYTD and trend analysis						
FY21 Base Budget: 2.5% increase						
Sub-Total:		466,202	456,959	494,938	506,880	-
						506,880
Other Income						
Miscellaneous Income General		324	1,125	225	235	-
FY20 Year-end Est.: Ticket sales were for food during scheduled events. Revenue moved to food sales to accurately compute food cost of sales.						
FY21 Base Budget: Minor sales that do not fit into other accounts						
Sub-Total:		324	1,125	225	235	-
						235
Total Revenues:		466,526	458,084	495,163	507,115	-
						507,115
Expenditures						
Food & Beverage						
19th Hole						
Personnel						
F/T Salaries		88,616	77,885	84,823	85,546	-
FY20 Year-end Est.: 0.50 FTE Kitchen Supervisor \$17,634, 0.80 FTE Lead Cook \$29,792, 0.80 FTE Cook \$20,847, 0.54 FTE Bar Supervisor \$7,908, and 0.54 FTE Bartender \$8,642						
FY21 Base Budget: 0.50 FTE Kitchen Supervisor \$17,784, 0.80 FTE Lead Cook \$30,046, 0.80 FTE Cook \$21,025, 0.54 FTE Bar Supervisor \$7,975, and 0.54 FTE Bartender \$8,716						
P/T Wages		96,476	86,957	110,426	111,368	-
FY20 Year-end Est.: 2.16 FTE Cook \$53,536, 1.42 FTE Bartender \$24,597, 1.98 FTE Server \$16,818, 0.30 FTE Crowd Monitor/Bar Back \$5,583, and 0.50 FTE Dishwasher \$9,755						
FY21 Base Budget: 2.16 FTE Cook \$53,99, 1.42 FTE Bartender \$24,807, 1.98 FTE Server \$16,961, 0.30 FTE Crowd Monitor/Bar Back \$5,853, and 0.50 FTE Dishwasher \$9,755						
Overtime		3,409	2,138	2,089	2,154	-
FY21 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						
Special Pay		153	-	-	-	-
Payroll Taxes		16,811	11,525	15,096	15,228	-
FY21 Base Budget: 7.65% payroll tax						

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Medical/Dental/Life Insurance	22,219	33,838	23,219	25,808	-	25,808
FY20 Year-end Est.: 2 medical \$11,308/person = \$22,616, 2 dental/person \$240 = \$480, and 3 life \$41/person=\$123						
FY21 Base Budget: 2 medical \$12,720/person (12.5% increase) = \$25,440, 2 dental/person \$245 (2% increase) = \$490, and 3 life \$41/person = \$123						

Sub-Total:	227,685	212,342	235,653	240,104	-	240,104
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Professional Expenses

Professional Fees	1,298	1,592	1,269	1,281	-	1,281
FY21 Base Budget: IT support						
Sub-Total:	1,298	1,592	1,269	1,281	-	1,281

Supplies

Operating Supplies	3,951	4,933	3,316	3,394	-	3,394
FY21 Base Budget: Glasses/flatware/dishes/utensils/tools/kitchen small wares/POS tape						
Cleaning Supplies	5,216	4,407	4,728	4,864	-	4,864
FY21 Base Budget: Supplies to clean floors, dishes, counter tops						
Beverage Supplies	1,713	2,549	1,698	1,706	-	1,706
FY21 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	7,638	7,874	7,552	7,794	-	7,794
FY21 Base Budget: Paper boats, styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	-	69	58	65	-	65
FY21 Base Budget: Van expense						
Sub-Total:	18,517	19,832	17,352	17,823	-	17,823

Other General & Administrative Expenses

Employee Recruitment & Testing	705	862	553	621	-	621
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel & Training	2,162	2,546	2,148	2,199	-	2,199
FY21 Base Budget: Regulatory Compliance alcohol training and shared cost of Hospitality group industry specific service training for staff						
Telephone, Internet, Cable	7,599	12,624	9,271	9,289	-	9,289
FY21 Base Budget: 19th Hole land line, Internet, Direct TV & NFL ticket						
Utilities/Electricity	2,271	2,283	1,994	1,994	-	1,994
FY21 Base Budget: 19th Hole expense						
Utilities/Propane	3,484	4,267	3,425	3,489	-	3,489
FY21 Base Budget: 19th Hole expense						
Utilities/Water	1,809	1,426	1,937	1,981	-	1,981
FY21 Base Budget: 19th Hole expense						
Utilities/Solid Waste-Gar/Rec	1,229	1,097	1,482	1,496	-	1,496
FY21 Base Budget: 19th Hole expense						

FY21 Budget

Dept.

Sub-Department

Category

Description

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Budget

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Points

FY21
WDPB

Equipment Leasing	3,535	3,271	3,574	3,592	-	3,592
FY21 Base Budget: Sirius radio and 2 dishwashers						
Uniform Leasing	2,733	2,698	2,729	2,748	-	2,748
FY21 Base Budget: Ongoing uniform leasing program-chef's uniforms, front of the house polos, towels and aprons						
Workers Comp. Insurance	3,498	1,569	1,572	1,572	-	1,572
FY21 Base Budget: Assume no change in rate due to experience						
Advertising	1,362	1,225	1,487	1,492	-	1,492
FY21 Base Budget: Pro-rated advertising fees in the Tattler with the Lounge and Special Events						
Licenses, permits, lien fees	723	-	952	998	-	998
FY21 Base Budget: Food and Liquor licenses						
Dues & Subscriptions	1,578	1,605	1,720	1,786	-	1,786
FY20 Year-end Est.: Prorated royalty fees, Regulatory Compliance training and membership fee, adjustment in ASCAP fee						
FY21 Base Budget: Increase in ASCAP fee						
Sub-Total:	32,687	35,473	32,844	33,257	-	33,257

Maintenance & Repairs

R & M - Misc.	-	254	233	249	-	249
FY21 Base Budget: Repairs made that are not building or equipment related to operations						
R & M Buildings	3,278	1,899	2,473	2,236	-	2,236
FY21 Base Budget: Ongoing pest control for facility and traps around building. Repairs to the building specific to operations						
R & M Equipment	7,326	8,156	7,994	8,176	-	8,176
FY21 Base Budget: Repairs to refrigeration and maintenance cleaning agreement for ice machine, equipment purchases for cooking food and/or beverages						
Sub-Total:	10,604	10,309	10,700	10,661	-	10,661

Operations

Music & Entertainment	13,245	-	500	655	-	655
FY20 Year-end Est.: Music on Thursdays and Karaoke on Saturdays. Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
FY21 Base Budget: New Year's Eve ticketed music						
Food Cost of Sales	92,309	87,605	115,998	118,696	-	118,696
FY21 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	81,210	89,430	79,402	81,387	-	81,387
FY21 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	16,541	14,982	16,724	16,997	-	16,997
FY21 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	203,306	192,017	212,624	217,735	-	217,735

Miscellaneous

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

FY21 Budget

Dept. Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Capital Outlay						
Capital Outlay	6,225	-	-	-	-	-
Sub-Total:	6,225	-	-	-	-	-
Total Expenditures:	500,311	471,565	510,442	520,861	-	520,861
Total Revenues over Expenditures:	(33,785)	(13,481)	(15,279)	(13,746)	-	(13,746)

FY21 Budget

Dept.						
Sub-Department			FY20	FY20	FY21	FY21
Category		FY19	Revised	Est.	Base	Decision
Description		Actual	Budget	Year-end	Budget	Points
						FY21
						WDPB
Revenues						
Food & Beverage						
Pasta Night						
Charges for Services						
Beverage Sales	26,541	32,160	24,092	25,719	-	25,719
FY20 Year-end Est.: Projections based on FYTD data and trend analysis						
FY21 Base Budget: 2.5% increase						
Food Sales	44,720	40,604	46,488	51,263	-	51,263
FY20 Year-end Est.: Projections based on FYTD data and trend analysis. Fewer number of Pasta nights due to holidays and special events.						
FY21 Base Budget: 2.5% increase						
Sub-Total:	71,260	72,764	70,580	76,982	-	76,982
Other Income						
Miscellaneous Income General	9	-	-	-	-	-
Sub-Total:	9	-	-	-	-	-
Total Revenues:	71,269	72,764	70,580	76,982	-	76,982
Expenditures						
Food & Beverage						
Pasta Night						
Personnel						
F/T Salaries	6,294	9,153	10,565	10,655	-	10,655
FY20 Year-end Est.: 0.20 FTE Lead Cook \$5,958, 0.12 FTE Bar Supervisor \$1,582, and 0.21 FTE Bartender \$3,025						
FY21 Base Budget: 0.20 FTE Lead Cook \$6,009, 0.12 FTE Bar Supervisor \$1,595, and 0.21 FTE Bartender \$3,051						
P/T Wages	12,753	7,669	13,694	14,334	-	14,334
FY20 Year-end Est.: 0.16 FTE Cook \$2,564, 0.21 FTE Bartender \$2,625, 0.28 FTE Server \$2,830, 0.08 FTE Host \$2,806, and 0.20 FTE Dishwasher \$2,869						
FY21 Base Budget: 0.16 FTE Cook \$2,653, 0.21 FTE Bartender \$2,647, 0.28 FTE Server \$3,302, 0.08 FTE Host \$2,830, and 0.20 FTE Dishwasher \$2,902						
Payroll Taxes	1,546	1,274	2,077	2,095	-	2,095
FY21 Base Budget: 7.65% payroll tax						
Sub-Total:	20,593	18,096	26,336	27,084	-	27,084
Supplies						
Operating Supplies	128	55	136	159	-	159
FY21 Base Budget: Small wares purchases specific to Pasta Night						
Sub-Total:	128	55	136	159	-	159

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Other General & Administrative Expenses

Employee Recruitment & Testing	-	32	54	56	-	56
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Utilities/Solid Waste-Gar/Rec	273	224	445	462	-	462
FY21 Base Budget: Pasta Night expense						
Workers Comp. Insurance	480	238	241	241	-	241
FY21 Base Budget: Assume no change in rate due to experience						
Sub-Total:	753	494	740	759	-	759

Maintenance & Repairs

R & M Buildings	-	127	88	94	-	94
FY21 Base Budget: Pro-rated expense for building repairs specific to Pasta Night						
Sub-Total:	-	127	88	94	-	94

Operations

Music & Entertainment	4,275	-	-	-	-	-
FY20 Year-end Est.: Higher quality of music has led to diner satisfaction in D/E. Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
FY21 Base Budget: No ticketed music is planned						
Food Cost of Sales	19,043	21,114	21,849	24,093	-	24,093
FY21 Base Budget: Products purchased to prepare menu items						
Beverage Cost of Sales	8,629	11,256	8,605	8,821	-	8,821
FY21 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	-	160	152	164	-	164
FY21 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	31,947	32,530	30,606	33,078	-	33,078

Miscellaneous

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

Total Expenditures:	53,421	51,302	57,906	61,174	-	61,174
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Total Revenues over Expenditures:	17,848	21,462	12,674	15,808	-	15,808
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FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Food & Beverage						
Special Events						
Charges for Services						
Beverage Sales	147,810	152,567	150,027	154,011	-	154,011
FY20 Year-end Est.: Projections based on FYTD data and trend analysis						
FY20 Year-end Est.: 2.5% increase						
Food Sales	118,836	116,671	121,426	125,854	-	125,854
FY20 Year-end Est.: Projections based on FYTD data and trend analysis						
FY21 Base Budget: 2.5% increase						
Sub-Total:	266,646	269,238	271,453	279,865	-	279,865
Other Income						
Merchandise Sales	1,692	-	2,084	2,895	-	2,895
FY20 Year-end Est.: Sale of 2019 and 2020 festival merchandise and Sea of Pink tee shirts						
FY21 Base Budget: Barefoot By The Lake Festival merchandise and Sea of Pink sales						
Donations	2,000	-	-	-	-	-
Miscellaneous Income General	21,874	21,672	11,526	14,126	-	14,126
FY21 Base Budget: Ticket sales						
Sub-Total:	25,566	21,672	13,610	17,021	-	17,021
Total Revenues:	292,212	290,910	285,063	296,886	-	296,886
Expenditures						
Food & Beverage						
Special Events						
Personnel						
F/T Salaries	3,528	19,868	11,653	11,752	-	11,752
FY20 Year-end Est.: 0.18 FTE Kitchen Supervisor \$4,232, 0.20 FTE Cook \$5,360, and 0.14 FTE Bar Supervisor \$1,465						
FY21 Base Budget: 0.18 FTE Kitchen Supervisor \$4,268, 0.20 FTE Cook \$6,007, and 0.14 FTE Bar Supervisor \$1,477						
P/T Wages	60,306	42,477	59,934	60,445	-	60,445
FY20 Year-end Est.: 0.46 FTE Catering Coordinator \$16,935, 1.0 FTE Cook \$25,120, 1.0 FTE Bartender \$12,498, 0.20 FTE Server \$2,286, 0.08 FTE Crowd Monitor/Bar Back \$1,548; and 0.08 FTE Dishwasher \$1,548						
FY21 Base Budget: 0.46 FTE Catering Coordinator \$17,079, 1.0 FTE Cook \$25,334, 1.0 FTE Bartender \$12,605, 0.20 FTE Server \$2,304, 0.08 FTE Crowd Monitor/Bar Back \$1,561, and 0.08 FTE Dishwasher \$1,561						
Overtime	5,505	2,678	2,046	2,016	-	2,016
FY21 Base Budget: Required when faced with part-time employees exceeding Obamacare cap of hours they can work						

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Payroll Taxes	5,354	4,767	5,476	5,523	-	5,523
FY21 Base Budget: 7.65% payroll tax						
Sub-Total:	74,693	69,790	79,109	79,736	-	79,736

Professional Expenses

Professional Fees	48	-	178	182	-	182
FY21 Base Budget: IT support, Web site development for festival site						
Sub-Total:	48	-	178	182	-	182

Supplies

Operating Supplies	6,508	8,035	7,206	7,355	-	7,355
FY21 Base Budget: Festival merchandise purchases, bar glasses, plates, utensils, plates, flatware, chafing dishes, serving dishes						
Cleaning Supplies	112	-	198	206	-	206
FY21 Base Budget: Cleaning supplies for Building A kitchen equipment						
Beverage Supplies	897	1,427	1,024	1,223	-	1,223
FY21 Base Budget: Styrofoam and translucent cups, covers, straws, bar naps						
Paper Supplies	1,650	724	1,671	1,696	-	1,696
FY21 Base Budget: Paper boats, Styrofoam plates, plastic utensils, take out containers, dinner napkins						
Fuel	152	-	-	-	-	-
Sub-Total:	9,319	10,186	10,099	10,480	-	10,480

Other General & Administrative Expenses

Employee Recruitment & Testing	-	-	-	-	-	-
FY21 Base Budget: Pre-employment expenses for new hires, background check, drug test and pre-employment physical						
Travel and Training	48	-	95	112	-	112
FY21 Base Budget: Prorated expense for industry specific training for catering culinary staff						
Telephone, Internet, Cable	254	-	-	-	-	-
Utilities/Propane	1,723	1,899	1,873	1,892	-	1,892
FY21 Base Budget: Propane used for special events grill. Bldg. A fryer and stove cost shared with Lounge.						
Utilities/Solid Waste-Gar/Rec	1,326	901	1,647	1,689	-	1,689
FY21 Base Budget: Special Events expense						
Equipment Leasing	11,130	8,999	12,624	12,699	-	12,699
FY21 Base Budget: Ice truck for special events, stage, generator, lights, portlets, refrigeration truck, chairs for festival						
Uniform Leasing	1,405	-	1,625	1,691	-	1,691
FY21 Base Budget: Uniform "staff" shirts for festival						
Workers Comp. Insurance	1,140	891	888	888	-	888
FY21 Base Budget: Assume no change in rate due to experience						
Advertising	2,337	3,677	1,521	1,598	-	1,598
FY21 Base Budget: Festival advertising, tattler ads, website domain fees						
Licenses, permits, lien fees	672	1,195	846	899	-	899
FY21 Base Budget: Three special event permits, three temporary license extensions						

FY21 Budget

Dept.

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Dues & Subscriptions	401	1,387	2,807	2,094	-	2,094
FY20 Year-end Est.: Food license, pro-rated cost of liquor license, pro-rated royalty fees, adjustment to ASCAP fee						
FY21 Base Budget: Increase in ASCAP fee						
Sub-Total:	20,436	18,949	23,926	23,562	-	23,562
Maintenance & Repairs						
R & M Buildings	-	344	182	215	-	215
FY21 Base Budget: Repairs made that are not building or equipment related to the F&B operation						
R&M Equipment	2,397	2,546	5,011	2,014	-	2,014
FY20 Year-end Est.: Purchase of kegerator for outdoor special events, shared cost with Lounge for replacement ice machine and new hood motor in Building A						
FY21 Base Budget: Regularly scheduled inspection, cleaning and repairs for refrigeration equipment						
Sub-Total:	2,397	2,890	5,193	2,229	-	2,229
Operations						
Music & Entertainment	34,818	4,950	4,150	5,755	-	5,755
FY20 Year-end Est.: Entertainment for street dances, Festival and other special events. Budget for non-ticketed music moved to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
FY21 Base Budget: Ticketed entertainment and music only						
Merchandise Cost of Sales	3,425	-	1,962	1,985	-	1,985
FY21 Base Budget: Merchandise purchased for festival						
Food Cost of Sales	50,635	57,993	53,427	55,375	-	55,375
FY21 Base Budget: Products purchased for the execution of menu items						
Beverage Cost of Sales	48,102	50,008	49,191	50,421	-	50,421
FY21 Base Budget: Alcoholic beverages, beer and wine purchased to prepare and serve drinks						
Soft Drink & CO2	2,156	7,354	2,166	2,182	-	2,182
FY21 Base Budget: NuCO2 and non-alcoholic beverage purchases						
Sub-Total:	139,137	120,305	110,896	115,718	-	115,718
Miscellaneous						
Cash Over/Short	(5)	-	-	-	-	-
Sub-Total:	(5)	-	-	-	-	-
Total Expenditures:	246,023	222,120	229,401	231,907	-	231,907
Total Revenues over Expenditures:	46,189	68,790	55,662	64,979	-	64,979

FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Golf - Pro Shop						
Charges for Services						
Golf Memberships	216,576	214,587	225,939	225,939	22,594	248,533
FY20 Year-end Est.: Slight increase in memberships (some new residents and others who paid greens fees last year)						
FY21 Base Budget: Based on current membership with no net change						
FY21 Decision Point: 10% increase in membership fees						
Non Resident Golf User Fee	1,150	1,000	800	950	-	950
FY21 Base Budget: Based on historical usage of course						
Fleet Golf Cart Rentals	89,926	82,002	83,575	84,965	-	84,965
FY21 Base Budget: Based on golfers historical data of fleet rentals						
Private Golf Cart Fees	87,051	86,995	87,050	87,050	-	87,050
FY21 Base Budget: Based on current membership with no net change						
Handicap Fees	8,120	6,980	8,740	7,980	-	7,980
FY20 Year-end Est.: Based on number of players who currently purchased handicap for league play						
FY21 Base Budget: Based on historical fees collected						
Golf Club Storage	-	385	275	255	-	255
FY21 Base Budget: Based on usage trends						
Practice Range	2,210	2,478	2,325	2,489	-	2,489
FY20 Year-end Est.: Based on installation of new hitting cages requested by the membership						
FY21 Base Budget: Based on full season usage of new improved range						
Greens Fees	147,817	143,650	137,995	139,000	-	139,000
FY20 Year-end Est.: A portion of seasonal residents did not return this year and many golfers paying daily green fees in FY19 have elected to become golf course members in FY20						
FY21 Base Budget: Assume return to historical average level of receipts						
Golf Rental Equipment	2,469	2,395	1,392	1,986	-	1,986
FY21 Base Budget: Based on increase of seasonal visitors to members which need rental clubs for play						
Sub-Total:	555,319	540,472	548,091	550,614	22,594	573,208
Other Income						
State Grant - Recreation	50,000	-	-	-	-	-
Merchandise Sales	71,997	71,987	69,887	70,935	-	70,935
FY21 Base Budget: Based on continued best practice sales and events						
Donations from Private Sources	380	-	-	-	-	-
Youth Group Income	3,425	-	3,475	3,500	-	3,500
FY21 Base Budget: Golf Grant for Jr. Camp						
Miscellaneous Income General	1,818	1,775	1,997	1,874	-	1,874
FY21 Base Budget: Based on receipts that do not fit into other line items (membership processing fees, copy etc.)						
Sub-Total:	127,620	73,762	75,359	76,309	-	76,309
Total Revenues:	682,939	614,234	623,450	626,923	22,594	649,517

FY21 Budget

Dept.						
Sub-Department						
Category						
Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures						
Golf - Pro Shop						
Personnel Expenses						
F/T Salaries	134,881	138,112	136,140	139,069	-	139,069
FY20 Year-end Est.: 1.0 FTE Golf Operations Manager \$70,113, 1.0 FTE PGA Golf Professional \$40,592, 1.0 FTE (Golf) Clerk \$25,436						
FY21 Base Budget: 1.0 FTE Golf Operations Manager \$71,490, 1.0 FTE PGA Golf Professional \$41,891, 1.0 FTE (Golf) Clerk \$25,689						
P/T Wages	53,675	55,427	84,214	85,034	-	85,034
FY20 Year-end Est.: 1.30 FTE (Golf) Clerk \$29,990 0.30 FTE increase from additional seasonal position to improve counter customer service), 2.25 FTE Player Assistant \$43,769 (1.05 FTE increase due to Dept. of Labor evolving concept of wage theft - volunteer positions no longer legal), 0.50 FTE Player Assistant/Cart Tech \$10,455 (0.07 FTE increase due to Dept. of Labor evolving concept of wage theft - volunteer positions no longer legal)						
FY21 Base Budget: 1.30 FTE (Golf) Clerk \$30,283, 2.25 FTE Player Assistant \$44,195, 0.50 FTE Player Assistant/Cart Tech \$10,556						
Overtime	761	-	875	919	-	919
Special Pay	1,300	-	-	-	-	-
Payroll Taxes	14,483	15,483	16,924	17,214	-	17,214
FY21 Base Budget: 7.65% of payroll						
401 A Benefit	4,891	4,143	4,084	4,172	-	4,172
FY21 Base Budget: 3 employees contribution						
Medical/Dental/Life Insurance	11,193	12,635	11,671	13,545	-	13,545
FY20 Year-end Est.: 1 Medical \$11,308, 1 Dental \$240, 3 Life \$41/person = \$123						
FY21 Base Budget: 1 Medical \$12,720 (12.5% increase), 3 Dental \$245/person(2% increase) = \$735, 3 Life \$30/person = \$90						
Sub-Total:	221,185	225,800	253,908	259,953	-	259,953
Professional Expenses						
Professional Fees	1,810	825	825	825	-	825
FY21 Base Budget: IT Maintenance						
Software Renewal/Support Fees	1,860	1,860	1,860	1,860	-	1,860
FY21 Base Budget: Toro irrigation software						
Sub-Total:	3,670	2,685	2,685	2,685	-	2,685
Supplies						
Operating Supplies	8,192	10,000	9,757	10,459	-	10,459
FY21 Base Budget: Items for daily operations and tournament expenses						
Sub-Total:	8,192	10,000	9,757	10,459	-	10,459
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	686	450	480	880	-	880
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Licenses, Permits, Lien Fees	242	-	-	-	-	-

FY21 Budget

Dept.

Sub-Department

Category

Description

	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Travel and Training	1,353	2,450	2,500	2,500	-	2,500
FY21 Base Budget: Educational conferences or seminars needed for Golf Operations Manager and Golf Professional to maintain current certification						
Telephone, Internet, Cable	4,050	4,073	3,759	3,871	-	3,871
FY21 Base Budget: Land lines, Wi-Fi and internet speed capability for POS systems						
Utilities/Electricity	22,301	23,096	19,890	19,890	-	19,890
FY21 Base Budget: Pro shop, cart barn, restrooms on course, and ABM facilities (assumes no increase due to slight rate decrease announced in Jan 2020)						
Utilities/Water	7,496	7,203	7,113	7,326	-	7,326
FY21 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities						
Utilities/Solid Waste - Gar/Rec.	8,127	8,731	8,429	8,682	-	8,682
FY21 Base Budget: For pro shop, cart barn, restrooms on course, and ABM facilities						
Equipment Leasing	29,863	30,617	30,811	30,271	-	30,271
FY20 Year-end Est.: Yamaha Fleet Lease \$25,715/year, ABM Office Trailer Rental \$1,080/year, copier lease \$4,016/year						
FY21 Base Budget: Yamaha Fleet Lease \$24,156/year, ABM Office Trailer Rental \$540 (6 months), copier lease \$4,016 /year						
Workers Comp. Insurance	4,368	4,590	2,172	2,172	-	2,172
FY21 Base Budget: Assume no change in rate due to experience						
Advertising	1,596	2,891	3,520	3,950	-	3,950
FY21 Base Budget: Advertisement costs for newspapers, flyers, banners, and electronic media						
Employee Clothing Allowance	131	-	650	695	-	695
Dues and Subscriptions	7,048	7,350	7,455	7,455	-	7,455
FY21 Base Budget: FSGA dues \$150, GHIN Handicap Fees \$5,675, USGA \$150, PGA \$1,192, Web Hosting \$288						
Sub-Total:	87,260	91,451	86,778	87,692	-	87,692

Maint. & Repairs

Golf Course Maintenance	443,465	456,769	443,465	456,769	-	456,769
FY21 Base Budget: ABM contract for maintenance of course						
R & M Buildings	3,348	5,900	6,175	6,459	-	6,459
FY21 Base Budget: Repairs to Pro Shop and ABM worksite facilities						
R & M Grounds	39,405	39,000	39,805	35,691	-	35,691
FY20 Year-end Est.: Golf course repairs not covered by ABM 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.						
FY21 Base Budget: Golf course repairs not covered by ABM 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	26,120	7,100	9,697	7,850	-	7,850
FY20 Year-end Est.: \$1,450 Irrigation Pump System Maintenance, \$3,900 Anchor Marine Environmental Services Dredge and replacement of Jockey Pump Intake piping, \$1,800 replacement of 2 POS Systems and miscellaneous						
FY21 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.						
Sub-Total:	512,337	508,769	499,142	506,769	-	506,769

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

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Decision
Points

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WDPB

Operations

Merchandise Cost of Sales	50,540	45,625	48,770	49,491	-	49,491
FY21 Base Budget: Cost of merchandise sold to golfers and increased sales opportunities through street dances and the Festival						
Sub-Total:	50,540	45,625	48,770	49,491	-	49,491

Miscellaneous

Cash Over/Short	(2)	-	2	-	-	-
Sub-Total:	(2)	-	2	-	-	-

Total Expenditures:	883,181	884,330	901,043	917,049	-	917,049
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Total Revenues over Expenditures:	(200,242)	(270,096)	(277,592)	(290,126)	22,594	(267,532)
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FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Revenues						
Property Services (roll-up)						
Charges for Services						
Recreation Fees	369,871	338,250	285,352	283,200	-	283,200
Badge & Additional SMF	31,979	44,300	35,001	34,000	-	34,000
Sub-Total:	401,850	382,550	320,353	317,200	-	317,200
Other Income						
Donations	-	-	5,000	-	-	-
Miscellaneous Income General	47	-	30	-	-	-
Sub-Total:	47	-	5,030	-	-	-
Total Revenues:	401,897	382,550	325,383	317,200	-	317,200
Expenditures						
Property Services (roll-up)						
Personnel Expenses						
F/T Salaries	407,766	494,800	485,561	489,199	-	489,199
P/T Wages	373,113	407,412	410,611	414,424	16,598	431,022
Overtime	26,846	2,843	11,097	10,493	-	10,493
Special Pay	9,608	6,815	12,696	8,262	-	8,262
Payroll Taxes	61,751	67,128	69,689	70,985	1,270	72,255
401 A Benefit	3,005	2,427	2,747	2,590	-	2,590
Medical/Dental/Life Insurance	101,434	101,385	132,445	146,630	-	146,630
Sub-Total:	983,522	1,082,811	1,124,846	1,142,583	17,868	1,160,451
Professional Expenses						
Professional Fees	12,981	724	582	732	-	732
Sub-Total:	12,981	724	582	732	-	732
Supplies						
Operating Supplies	14,643	11,354	11,466	11,130	900	12,030
Cleaning Supplies	38,088	23,128	22,699	25,026	100	25,126
Chlorine	36,676	35,033	33,313	35,353	-	35,353
Chemicals	165	2,374	2,134	2,331	-	2,331
Small Tools & Hardware	9,930	11,042	9,776	10,482	-	10,482
Fuel	14,368	14,403	15,278	14,471	1,600	16,071
Sub-Total:	113,869	97,334	94,666	98,793	2,600	101,393
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	2,728	1,961	1,400	1,475	-	1,475
Travel and Training	2,581	5,248	5,877	4,014	-	4,014
Telephone, Internet, Cable	11,376	10,196	11,769	12,145	-	12,145
Utilities/Electricity	46,439	44,495	44,947	44,947	-	44,947
Utilities/Water	25,097	24,517	27,313	24,994	-	24,994
Utilities/Propane	10,120	9,493	7,296	7,816	-	7,816
Utilities/Solid Waste - Garb/Rec.	13,874	12,359	13,859	14,042	-	14,042
Utilities/Portable Toilets	8,514	8,102	7,570	7,400	(3,300)	4,100
Equipment Leasing	8,793	8,992	9,433	10,455	-	10,455
Resident Activities	16,383	14,750	16,275	16,985	-	16,985
Workers Comp. Insurance	33,372	14,985	14,833	14,833	-	14,833

FY21 Budget

Dept.		FY19	FY20	FY20	FY21	FY21	
Sub-Department	Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	FY21 WDPB
	Licenses, Permits, Lien Fees	1,050	1,776	1,640	1,625	-	1,625
	Employee Clothing Allowance	4,495	5,088	5,006	5,325	-	5,325
	Dues and Subscriptions	3,580	3,886	3,886	4,002	-	4,002
	Sub-Total:	188,403	165,848	171,104	170,058	(3,300)	166,758
Maint. & Repairs							
	R & M - Misc	2,814	22,473	10,438	15,664	-	15,664
	R & M Buildings	52,664	41,591	55,993	48,295	-	48,295
	R & M Grounds	65,541	42,845	62,577	61,960	-	61,960
	R & M Equipment	31,653	27,706	34,181	26,521	2,500	29,021
	R & M Pools	28,769	15,601	20,616	18,896	-	18,896
	Vehicle Maintenance	5,368	4,821	5,697	4,499	-	4,499
	Sub-Total:	186,810	155,037	189,503	175,835	2,500	178,335
Operations							
	Music & Entertainment - Lounge	-	55,494	63,475	65,275	-	65,275
	Music & Entertainment - 19th Hole	-	15,655	12,555	15,570	-	15,570
	Music & Entertain. - Pasta Night	-	3,599	4,295	4,385	-	4,385
	Music & Entertain. - Special Events	-	28,274	25,724	24,180	-	24,180
	Sub-Total:	-	103,022	106,049	109,410	-	109,410
Miscellaneous							
	Cash Over/Short	-	-	-	-	-	-
	Sub-Total:	-	-	-	-	-	-
Capital Outlay							
	Capital Outlay	5,394	-	-	-	-	-
	Sub-Total:	5,394	-	-	-	-	-
	Total Expenditures:	1,490,978	1,604,776	1,686,750	1,697,411	19,668	1,717,079
	Total Revenues over Expenditures:	(1,089,081)	(1,222,226)	(1,361,367)	(1,380,211)	(19,668)	(1,399,879)

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Revenues						
Property Services						
Other Income						
Donations	-	-	5,000	-	-	-
FY20 Year-end Est.: Donation from Little Theater for Bldg. A sound system upgrade						
Sub-Total:	-	-	5,000	-	-	-
Total Revenues:	-	-	5,000	-	-	-
Expenditures						
Property Services						
Buildings						
Personnel Expenses						
F/T Salaries	197,400	253,636	256,910	259,101	-	259,101
FY20 Year-end Est.: 3.0 FTE Building Tech III \$114,650, 1.0 FTE Building Tech II \$32,999, 1.0 FTE Building Tech I \$27,739, 1.0 FTE Property Services Crew Leader \$43,599, 0.5 FTE Pools Supervisor/Office Coordinator \$20,995, 0.25 FTE Property Services Manager \$16,928						
FY21 Base Budget: 3.0 FTE Building Tech III \$115,628, 1.0 FTE Building Tech II \$33,280, 1.0 FTE Building Tech I \$27,976, 1.0 FTE Property Services Crew Leader \$43,971, 0.5 FTE Pools Supervisor/Office Coordinator \$21,174, 0.25 FTE Property Services Manager \$17,072						
P/T Wages	11,644	25,378	25,440	25,657	-	25,657
FY20 Year-end Est.: 0.5 FTE Building Tech II \$20,366, 0.11 FTE Maintenance/Audio-Visual Tech \$3,748, 0.05 FTE Custodian/ Audio-Visual Tech \$1,326						
FY21 Base Budget: 0.5 FTE Building Tech II \$20,540, 0.11 FTE Maintenance/Audio-Visual Tech \$3,780, 0.05 FTE Custodian/ Audio-Visual Tech \$1,337						
Overtime	20,497	1,050	8,985	8,800	-	8,800
FY21 Base Budget: Unanticipated after hours emergency work						
Special Pay	968	300	100	300	-	300
FY21 Base Budget: Acting Property Services Manager pay during absences of the Property Services Manager						
Payroll Taxes	16,919	20,920	21,607	22,693	-	22,693
FY21 Base Budget: 7.65% of the total payroll						
401 A Benefit	3,005	2,427	2,747	2,590	-	2,590
FY21 Base Budget: 2 employee contributions						
Medical/Dental/Life Insurance	64,431	56,207	89,240	99,164	-	99,164
FY20 Year-end Est.: 7 medical \$11,308/person and 1 Obamacare medical with dependent \$7,836 = \$86,992 (Budget based on only 5 employees electing coverage), 8 dental \$240/person = \$1,920, 8 life \$41/person = \$328						
FY21 Base Budget: 7 medical \$12,720/person (12.5% increase) and 1 Obamacare medical with dependent \$7,836 = \$96,876, 8 dental \$245/person (2% increase) = \$1,960, 8 life \$41/person = \$328						
Sub-Total:	314,864	359,918	405,029	418,305	-	418,305

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Professional Expenses						
Professional Fees	784	525	432	505	-	505
FY21 Base Budget: IT support						
Sub-Total:	784	525	432	505	-	505
Supplies						
Operating Supplies	8,767	6,652	6,438	6,525	-	6,525
FY21 Base Budget: Office equipment, office supplies, keys, safety equipment as needed						
Chemicals	-	325	267	303	-	303
FY21 Base Budget: WD40, graffiti remover, grease, wasp & hornet spray						
Small Tools & Hardware	9,683	10,043	9,240	9,842	-	9,842
FY21 Base Budget: Nuts, bolts, screws, turnbuckles, cable, various hardware, and tools as needed						
Fuel	10,473	10,300	11,331	10,300	-	10,300
FY20 Year-end Est.: For trucks and equipment and extra for monitoring beach restroom project						
FY21 Base Budget: Fuel for trucks and equipment						
Sub-Total:	28,923	27,320	27,276	26,970	-	26,970
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	520	395	461	211	-	211
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel and Training	1,074	4,249	5,277	3,206	-	3,206
FY20 Year-end Est.: Dude University, APWA/FRPA annual membership, APWA professional conference, National Seminars Training for 2 supervisors						
FY21 Base Budget: \$368 APWA/FRPA annual membership, \$1,638 AWP professional conference for P.S. Manager, \$1,200 National Seminars Training for supervisors						
Telephone, Internet, Cable	5,366	5,299	5,425	5,491	-	5,491
FY21 Base Budget: 5 cell phones, 1 telephone line, 1 fax line, internet/wi-fi/cable						
Utilities/Electricity	18,623	18,201	18,809	18,809	-	18,809
FY21 Base Budget: Buildings A, C, D/E, Property Services (assumes no increase due to slight rate decrease announced in Jan. 2020)						
Utilities/Water	4,403	5,599	4,524	4,555	-	4,555
FY21 Base Budget: For facilities (Buildings A, C, D&E, and Property Services)						
Utilities/Solid Waste - Garb/Rec.	7,076	5,950	7,206	7,350	-	7,350
FY21 Base Budget: Roll off trash and recycling dumpsters for buildings and related work						
Equipment Leasing	3,029	3,381	2,987	3,127	-	3,127
FY21 Base Budget: For various routine projects						
Workers Comp. Insurance	10,908	4,901	4,896	4,896	-	4,896
FY21 Base Budget: Assume no change in rate due to experience						

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Licenses, Permits, Lien Fees	-	226	340	325	-	325
FY21 Base Budget: Fire inspections (extinguishers, range hood, fire suppression systems, emergency exit lights)						
Employee Clothing Allowance	1,080	1,410	956	1,575	-	1,575
FY21 Base Budget: Safety shoes for 9 employees \$675, shirts for 9 employees \$900						
Dues and Subscriptions	3,580	3,886	3,886	4,002	-	4,002
FY21 Base Budget: Facilitydude.com/dudesolutions.com (web based work order system \$2,993 and capital forecasting system \$1,009)						
Sub-Total:	55,659	53,497	54,767	53,547	-	53,547
Maint. & Repairs						
R & M - Misc.	2,814	22,473	10,438	15,664	-	15,664
FY20 Year-end Est.: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 4th year of the 6 year replacement plan of tables and chairs \$5,000						
FY21 Base Budget: Emergency repairs, large appliance replacement/repair, vandalism, etc.; 5th year of the 6 year replacement plan of tables and chairs \$5,000						
R & M Buildings	52,580	41,591	55,779	48,295	-	48,295
FY21 Base Budget: AC repairs & replacements, lights, interior doors, carpet where needed, improvements to BBRD buildings, general maintenance, plumbing equipment, supplies for projects, painting and repairs, etc.						
R & M Equipment	7,800	9,751	15,324	9,439	-	9,439
FY20 Year-end Est.: Maintenance cost for Building A lift, golf carts, backhoe, trailer, ladders and Bldg. A sound system upgrade (offset by Little Theater donation)						
FY21 Base Budget: Maintenance cost for Building A lift, golf carts, backhoe, trailer, ladders						
Vehicle Maintenance	5,368	4,821	5,697	4,499	-	4,499
FY21 Base Budget: Preventative maintenance such as tires for trucks, replacement hoses and belts, oil changes, etc.						
Sub-Total:	68,561	78,636	87,238	77,897	-	77,897
Capital Outlay						
Capital Outlay	5,394	-	-	-	-	-
Sub-Total:	5,394	-	-	-	-	-
Total Expenditures:	474,186	519,896	574,742	577,224	-	577,224
Total Revenues over Expenditures:	(474,186)	(519,896)	(574,742)	(577,224)	-	(577,224)

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Expenditures						
Property Services						
Grounds						
Personnel Expenses						
F/T Salaries	71,920	79,869	75,782	75,926	-	75,926
FY20 Year-end Est.: 2.0 FTE Groundskeeper \$58,854, 0.25 FTE Property Services Manager \$16,928						
FY21 Base Budget: 2.0 FTE Groundskeeper \$58,854, 0.25 FTE Property Services Manager \$17,072						
P/T Wages	18,587	39,135	41,084	41,343	-	41,343
FY20 Year-end Est.: 1.0 FTE Groundskeeper \$17,531, 0.85 FTE Groundskeeper (seasonal) \$20,388						
FY21 Base Budget: 1.0 FTE Groundskeeper \$17,680, 0.85 FTE Groundskeeper (seasonal) \$20,562						
Overtime	31	100	57	85	-	85
Payroll Taxes	6,777	8,991	8,945	8,978	-	8,978
FY21 Base Budget: 7.65% of total payroll						
Medical/Dental/Life Insurance	11,052	11,310	11,629	13,046	-	13,046
FY20 Year-end Est.: 1 medical \$11,307/person, 1 dental \$240/person, 2 life \$41/person = \$82						
FY21 Base Budget.: 1 medical \$12,720/person (12.5% increase), 1 dental \$245/person (2% increase), 2 life \$41/person = \$82						
Sub-Total:	108,368	139,405	137,497	139,378	-	139,378
Professional Expenses						
Professional Fees	12,197	-	-	-	-	-
Sub-Total:	12,197	-	-	-	-	-
Supplies						
Operating Supplies	700	649	535	511	-	511
FY21 Base Budget: Blades, oil, chains, string trimmer line, etc.						
Chemicals	118	2,049	1,867	2,028	-	2,028
FY21 Base Budget: Concentrate herbicide, preemergent for licensed users						
Small Tools & Hardware	33	799	333	455	-	455
FY21 Base Budget: Nuts, bolts, screws, chains, straps, etc.						
Fuel	3,895	3,302	3,295	3,444	-	3,444
FY21 Base Budget: Diesel fuel for equipment						
Sub-Total:	4,746	6,799	6,030	6,438	-	6,438
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	206	400	140	100	-	100
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Utilities/Solid Waste - Garb/Rec.	5,461	5,000	4,999	5,239	-	5,239
FY21 Base Budget: Landscape debris dumpster disposal cost						

FY21 Budget

Dept.						
Sub-Department	FY19	FY20	FY20	FY21	FY21	FY21
Category	Actual	Revised Budget	Est. Year-end	Base Budget	Decision Points	WDPB
Equipment Leasing	4,558	4,352	4,065	4,875	-	4,875
FY21 Base Budget: Lift for trimming trees and outdoor light repairs						
Workers Comp. Insurance	5,244	2,356	2,352	2,352	-	2,352
FY21 Base Budget: Assume no change in rate due to experience						
Licenses, Permits, Lien Fees	-	500	250	250	-	250
FY20 Year-end Est.: License \$250 for 1 staff member to get herbicide spray license						
FY21 Base Budget: Licenses \$250 for 1 staff member to get herbicide spray license						
Employee Clothing Allowance	286	825	700	700	-	700
FY21 Base Budget: Safety shoes for 4 employees \$300, shirts for 4 employees \$ 400						
Sub-Total:	15,757	13,433	12,506	13,516	-	13,516
Maint. & Repairs						
R & M Grounds	33,863	3,255	22,987	24,420	-	24,420
FY21 Base Budget: Signs, posts, benches, special projects on common grounds, increased fertilized fertilization and mulch						
R & M Equipment	10,294	7,501	5,640	7,522	-	7,522
FY21 Base Budget: Replacement equipment as needed, such as string trimmers, blowers, chain saws, pole saws, etc.						
Sub-Total:	44,157	10,756	28,627	31,942	-	31,942
Capital Outlay						
Capital Outlay	-	-	-	-	-	-
Sub-Total:	-	-	-	-	-	-
Total Expenditures:	185,224	170,393	184,660	191,274	-	191,274
Total Revenues over Expenditures:	(185,224)	(170,393)	(184,660)	(191,274)	-	(191,274)

FY21 Budget

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures						
Property Services						
Custodial						
Personnel Expenses						
F/T Salaries	62,530	75,038	72,601	73,220	-	73,220
FY20 Year-end Est.: 1.0 FTE Custodian \$22,159, 1.0 FTE Custodian Supervisor \$33,514, 0.25 FTE Property Services Manager \$16,928						
FY21 Base Budget: 1.0 FTE Custodian \$22,348, 1.0 FTE Custodian Supervisor \$33,800, 0.25 FTE Property Services Manager \$17,072						
P/T Wages	140,259	139,839	136,026	137,185	16,598	153,783
FY20 Year-end Est.: 5.82 FTE Custodian \$118,521, 0.66 FTE Custodian AV Tech \$17,505						
FY21 Base Budget: 5.82 FTE Custodian \$119,531, 0.66 FTE Custodian AV Tech \$17,654						
FY21 Decision Point: 0.67 FTE for Beach restroom cleaning						
Overtime	3,730	564	1,504	999	-	999
FY21 Base Budget: Coverage for street dances and special events						
Special Pay	64	-	593	520	-	520
FY21 Base Budget: Call out pay for critical events						
Payroll Taxes	15,958	15,847	16,120	16,212	1,270	17,482
FY21 Base Budget: 7.65% of total payroll						
FY21 Decision Point: 0.67 FTE for Beach restroom cleaning						
401 A Benefit	-	-	-	-	-	-
Medical/Dental/Life Insurance	3,788	11,310	8,398	8,408	-	8,408
FY20 Year-end Est.: 1 Obamacare medical with dependent \$7,836, 2 dental \$240/person = \$480, 2 life \$41/person = \$82						
FY21 Base Budget: 1 Obamacare medical with dependent \$7,836, 2 dental \$245/person (2% increase) = \$490, 2 life \$41/person = \$82						
Sub-Total:	226,329	242,598	235,242	236,544	17,868	254,412
Professional Expenses						
Professional Fees	-	199	150	227	-	227
FY21 Base Budget: IT support						
Sub-Total:	-	199	150	227	-	227
Supplies						
Operating Supplies	1,931	2,204	1,814	1,945	900	2,845
FY21 Base Budget: Ink, paper, brooms, dusters, labor law posters, misc. supplies						
FY21 Decision Point: Beach restroom cleaning						
Cleaning Supplies	38,088	23,128	22,699	25,026	100	25,126
FY21 Base Budget: Hand soap, paper products, garbage bags, various cleaning supplies for meeting rooms, buildings and offices						
FY21 Decision Point: Beach restroom cleaning						
Small Tools & Hardware	214	200	203	185	-	185
FY21 Base Budget: Items needed for cleaning and minor maintenance						

FY21 Budget

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Fuel	-	801	652	727	1,600	2,327
FY21 Base Budget: For custodial truck (also used by District Clerk personnel) and utility carts						
FY21 Decision Point: Fuel for Beach restroom cleaning vehicle						
Sub-Total:	40,233	26,333	25,368	27,883	2,600	30,483
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	1,432	625	280	620	-	620
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel and Training	105	-	-	-	-	-
Telephone, Internet, Cable	1,150	547	1,668	1,749	-	1,749
FY21 Base Budget: 2 cell phones, 1 telephone line, internet, Wi-Fi						
Workers Comp. Insurance	8,244	3,705	3,708	3,708	-	3,708
FY21 Base Budget: Assume no change in rate due to experience						
Employee Clothing Allowance	2,143	1,751	1,900	1,600	-	1,600
FY21 Base Budget: Safety shoes for 12 employees \$900, shirts for 12 employees \$700						
Sub-Total:	13,074	6,628	7,556	7,677	-	7,677
Maint. & Repairs						
R & M Equipment	-	737	2,837	1,418	-	1,418
FY20 Year-end Est.: New carpet machine (\$2,100) and minor equipment replacement						
FY21 Base Budget: Minor equipment replacement (vacuums, Billygoat, etc.)						
Sub-Total:	-	737	2,837	1,418	-	1,418
Total Expenditures:	279,635	276,495	271,153	273,749	20,468	294,217
Total Revenues over Expenditures:	(279,635)	(276,495)	(271,153)	(273,749)	(20,468)	(294,217)

FY21 Budget

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Expenditures						
Property Services						
Pools						
Personnel Expenses						
F/T Salaries	75,915	86,257	80,268	80,952	-	80,952
FY20 Year-end Est.: 2.0 FTE Pool Host \$43,645, 0.5 FTE Pools Supervisor/Office Coordinator \$20,995, 0.25 FTE Property Services Manager \$16,928						
FY21 Base Budget: 2.0 FTE Pool Hosts \$42,706, 0.5 FTE Pools Supervisor/Office Coordinator \$21,174, 0.25 FTE Property Services Manager \$17,072						
P/T Wages	182,210	170,909	175,260	177,158	-	177,158
FY20 Year-end Est.: 2.5 FTE Pool Tech \$64,047, 5.25 FTE Pool Host \$111,213 (partial year increase to check for badges at Music Bingo)						
FY21 Base Budget: 2.5 FTE Pool Tech \$64,593, 5.31 FTE Pool Host \$112,565 (full year increase to check for badges at Music Bingo)						
Overtime	2,588	1,129	551	609	-	609
FY21 Base Budget: Pool Host coverage for street dances and special events, Pool Tech coverage for maintaining health standards for Brevard County						
Special Pay	8,576	6,515	12,003	7,442	-	7,442
FY20 Year-end Est.: Increased relief Pool Tech coverage due to new Health Department standards						
FY21 Base Budget: Pool Tech coverage expected to decrease with the addition of new equipment however still will be necessary for pool chemical checks, shocking and pool emergencies						
Payroll Taxes	20,481	18,992	20,508	20,361	-	20,361
FY21 Base Budget: 7.65% of payroll						
Medical/Dental/Life Insurance	22,164	22,558	23,178	26,012	-	26,012
FY20 Year-end Est.: 2 medical \$11,308/person = \$22,616, 2 dental \$240/person = \$480, 2 life insurance \$413/person = \$82						
FY21 Base Budget: 2 medical \$12,720/person (12.5% increase) = \$25,440, 2 dental \$245/person (2.0% increase) = \$490, 2 life insurance \$410/person = \$82						
Sub-Total:	311,933	306,361	311,768	312,534	-	312,534
Supplies						
Operating Supplies	2,638	1,349	2,264	1,663	-	1,663
FY21 Base Budget: Tile soap, cleaning chemicals, pH testing chemicals, miscellaneous office supplies for pool operations						
Chlorine	36,676	35,033	33,313	35,353	-	35,353
FY21 Base Budget: Treatment of pools per Brevard County Health Department standards						
Chemicals	47	-	-	-	-	-
Sub-Total:	39,361	36,382	35,577	37,016	-	37,016

FY21 Budget

Sub-Department Category Description	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	534	441	424	449	-	449
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel and Training	1,402	999	600	808	-	808
FY20 Year-end Est.: 2 Pool Tech's certification						
FY21 Base Budget: Certification and recertification for Pool Techs and crowd management training for Pool Hosts						
Telephone, Internet, Cable	2,882	2,689	2,672	2,880	-	2,880
FY21 Base Budget: 1 telephone, internet/Wi-Fi, 3 cell phones						
Utilities/Electricity	19,800	18,703	18,533	18,533	-	18,533
FY21 Base Budget: Pool buildings and pumps (assumes no increase due to slight rate decrease announced in Jan.2020)						
Utilities/Propane	9,551	8,788	6,708	7,214	-	7,214
FY21 Base Budget: Fuel for pool heaters						
Utilities/Water	15,659	13,968	17,734	15,368	-	15,368
FY20 Year-end Est.: Regular usage plus projects at Pool 1 & 2						
FY21 Base Budget: Pools and pool buildings						
Workers Comp. Insurance	8,160	3,666	3,672	3,672	-	3,672
FY21 Base Budget: Assume no change in rate due to experience						
Licenses, Permits, Lien Fees	1,050	1,050	1,050	1,050	-	1,050
FY21 Base Budget: Pool inspections (health and safety fees)						
Employee Clothing Allowance	986	1,102	1,450	1,450	-	1,450
FY21 Base Budget: Safety shoes for 6 employees \$450, shirts for 18 employees \$1,000						
Sub-Total:	60,024	51,406	52,843	51,424	-	51,424
Maint. & Repairs						
R & M Buildings	84	-	-	-	-	-
R & M Equipment	2,055	4,766	4,566	2,728	-	2,728
FY21 Base Budget: Replacement pumps, motors, pipes, etc.						
R & M Pools	28,769	15,601	20,616	18,896	-	18,896
FY21 Base Budget: Tables, chairs, umbrellas, ladders, tile, pavers, etc.						
Sub-Total:	30,908	20,367	25,182	21,624	-	21,624
Total Expenditures:	442,227	414,516	425,370	422,598	-	422,598
Total Revenues over Expenditures:	(442,227)	(414,516)	(425,370)	(422,598)	-	(422,598)

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Revenues						
Property Services						
Recreation						
Charges for Services						
Recreation Fees	369,871	338,250	285,352	283,200	-	283,200
FY20 Year-end Est.: Peak year in receipts until the proposed fee increase in FY22						
FY21 Base Budget: One-time social membership fees for genuine sale of properties						
Badge & Additional SMF	31,979	44,300	35,001	34,000	-	34,000
FY21 Base Budget: Receipts from renters badges and additional one time social memberships						
Sub-Total:	401,850	382,550	320,353	317,200	-	317,200
Other Income						
Miscellaneous Income General	47	-	30	-	-	-
Sub-Total:	47	-	30	-	-	-
Total Revenues:	401,897	382,550	320,383	317,200	-	317,200
Expenditures						
Property Services						
Recreation						
Personnel Expenses						
P/T Wages	20,413	32,151	32,801	33,081	-	33,081
FY20 Year-end Est.: 1.75 FTE Courtesy Cart Driver \$32,801						
FY21 Base Budget: 1.75 FTE Courtesy Cart Driver \$33,081						
Overtime	-	-	-	-	-	-
Payroll Taxes	1,615	2,378	2,509	2,741	-	2,741
FY21 Base Budget: 7.65% of payroll						
Sub-Total:	22,028	34,529	35,310	35,822	-	35,822
Supplies						
Operating Supplies	606	500	415	486	-	486
Sub-Total:	606	500	415	486	-	486
Other Gen. & Admin. Expenses						
Employee Recruitment & Testing	35	100	95	95	-	95
FY21 Base Budget: Pre-employment expenses (background check, drug test, etc.) and return to work lift tests when applicable						
Travel and Training	-	-	-	-	-	-
Telephone, Internet, Cable	1,978	1,661	2,004	2,025	-	2,025
FY21 Base Budget: phones at pickleball, tennis courts, and soft ball field, plus cost for internet access for CCTV system at the beach						

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Utilities/Electricity	8,016	7,591	7,605	7,605	-	7,605
FY21 Base Budget: Pickleball courts, tennis courts, softball field, beach, pier, etc. (assumes no increase due to slight rate decrease announced in Jan.2020)						
Utilities/Propane	569	705	588	602	-	602
FY21 Base Budget: Grill usage by residents and propane heaters behind the lounge						
Utilities/Water	5,036	4,950	5,055	5,071	-	5,071
FY21 Base Budget: Usage for amenities (softball field, garden club, etc.)						
Utilities/Solid Waste - Garb/Rec.	1,337	1,409	1,654	1,453	-	1,453
FY21 Base Budget: Solid waste disposal expense						
Utilities/Portable Toilets	8,514	8,102	7,570	7,400	(3,300)	4,100
FY21 Base Budget: Port-a-potties at the beach and tennis courts						
FY21 Decision Point: Decreased cost associated with new Beach restroom cleaning service as port-a-potties will be removed						
Equipment Leasing	1,206	1,259	2,381	2,453	-	2,453
FY21 Base Budget: Lift rental for Christmas decorations						
Resident Activities	16,383	14,750	16,275	16,985	-	16,985
FY21 Base Budget: Memorial Day, 4th of July, kids swim, Veteran's Day, and one-time events						
Workers Comp. Insurance	816	357	205	205	-	205
FY21 Base Budget: Assume no change in rate due to experience						
Sub-Total:	43,889	40,884	43,432	43,894	(3,300)	40,594
Maint. & Repairs						
R & M Buildings	-	-	214	-	-	-
R & M Grounds	31,678	39,590	39,590	37,540	-	37,540
FY20 Year-end Est.: Maintenance to softball field and lawn bowling \$20,829, over 60 softball field care \$8,736, beach lawncare \$4,400, miscellaneous repairs to amenities						
FY21 Base Budget: maintenance to softball field and lawn bowling \$21,454, over 60 softball field care \$8,736, beach lawncare \$4400, miscellaneous repairs to amenities						
R & M Equipment	11,505	4,951	5,814	5,414	2,500	7,914
FY21 Base Budget: All recreational equipment: bocce ball, lawn bowling, shuffleboard, tennis, basketball, pickle ball, handball, etc.						
FY21 Decision Point: Repair and maintenance of major Christmas decorations as request by Deck the Halls						
Sub-Total:	43,183	44,541	45,618	42,954	2,500	45,454
Operations						
Music & Entertainment - Lounge	-	55,494	63,475	65,275	-	65,275
FY20 Year-end Est.: Entertainment on Friday and Saturday nights. Karaoke, Trivia Night and Pop Up Thursdays. Budget for non-ticketed music moved from Food & Beverage: Lounge to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
Music & Entertain. - 19th Hole	-	15,655	12,555	15,570	-	15,570
FY20 Year-end Est.: Music on Thursdays and Karaoke on Saturdays. Budget for non-ticketed music moved from Food & Beverage: 19th Hole to Property Services: Recreation mid-FY20 by Resolution 2020-03.						

FY21 Budget

Dept.		FY20	FY20	FY21	FY21	
Sub-Department	FY19	Revised	Est.	Base	Decision	FY21
Category	Actual	Budget	Year-end	Budget	Points	WDPB
Music & Entertain. - Pasta Night	-	3,599	4,295	4,385	-	4,385
FY20 Year-end Est.: Higher quality of music has led to increased customer satisfaction in D/E. Budget for non-ticketed music moved from Food & Beverage: Pasta Night to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
Music & Entertain. - Special Events	-	28,274	25,724	24,180	-	24,180
FY20 Year-end Est.: Entertainment for street dances, Barefoot by the Lake Festival and other special events. Budget for non-ticketed music moved from Food & Beverage: Special Events to Property Services: Recreation mid-FY20 by Resolution 2020-03.						
Sub-Total:	-	103,022	106,049	109,410	-	109,410
Total Expenditures:	109,707	223,476	230,824	232,566	(800)	231,766
Total Revenues over Expenditures:	292,190	159,074	89,559	84,634	800	85,434

FY21 Budget

Dept.						
Sub-Department		FY20	FY20	FY21	FY21	
Category	FY19	Revised	Est.	Base	Decision	FY21
Description	Actual	Budget	Year-end	Budget	Points	WDPB
Revenues						
Vehicle Storage						
Rents & Royalties						
Vehicle Storage Income	155,352	154,705	155,373	155,373	-	155,373
FY21 Base Budget: Based on 98% occupancy and historic trends						
Kayak Storage Income	1,699	1,995	1,368	1,426	-	1,426
FY21 Base Budget: Assumes occupancy continues at 50%						
Sub-Total:	157,050	156,700	156,741	156,799	-	156,799
Other Income						
Delinquent Fee Collections	660	800	650	650	-	650
FY21 Base Budget: Based on historic trend						
Sub-Total:	660	800	650	650	-	650
Total Revenues:	157,710	157,500	157,391	157,449	-	157,449
Expenditures						
Vehicle Storage						
Supplies						
Operating supplies	-	140	95	100	-	100
FY21 Base Budget: Purchase of miscellaneous items						
Sub-Total:	-	140	95	100	-	100
Other Gen. & Admin. Expenses						
Utilities/Electricity	9,625	10,522	8,977	8,977	-	8,977
FY21 Base Budget: Electricity for street lights and use of electric outlets by customers						
Utilities/Water	1,849	2,550	1,885	1,933	-	1,933
FY21 Base Budget: Water used by customers and maintenance staff						
Access System Service Fee	5,072	5,328	5,348	5,506	-	5,506
FY21 Base Budget: Access gates and card system service fee						
Sub-Total:	16,546	18,400	16,210	16,416	-	16,416
Maint. & Repairs						
R & M Equipment	2,856	2,000	1,924	2,000	-	2,000
FY21 Base Budget: Repairs to gate access system, water supply and electric supply						
Sub-Total:	2,856	2,000	1,924	2,000	-	2,000
Total Expenditures:	19,402	20,540	18,229	18,516	-	18,516
Total Revenues over Expenditures:	138,308	136,960	139,162	138,933	-	138,933

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 Approved Budget
Revenues						
Shopping Center						
Rents & Royalties						
Leasing Income	66,245	82,127	83,918	84,253	-	84,253
FY20 Year-end Est.: Based on 2 vacancy through June 2020 and 1 vacancy for balance of FY20 and 3 units used by non-profits (CVO, Veterans Service Office and Veterans Gathering space) who do not pay rent						
FY21 Base Budget: Based on 1 vacancy 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	12,654	14,205	14,559	14,790	-	14,790
FY20 Year-end Est.: Based on 2 vacancy through June 2020 and 1 vacancy for balance of FY20 and 3 units used by non-profits (CVO, Veterans Service Office and Veterans Gathering space) who do not pay rent						
FY21 Base Budget: Based on 1 vacancy for entire year and 3 units used by non-profits (CVO, Veterans Service and Veterans Council) who do not pay rent						
Real Estate Taxes Income	8,474	9,536	9,352	11,061	-	11,061
FY20 Year-end Est.: Based on 2 vacancy through June 2020 and 1 vacancy for balance of FY20 and 3 units used by non-profits (CVO, Veterans Service Office and Veterans Gathering space) who do not pay rent						
FY21 Base Budget: Based on 1 vacancy for entire year and 3 units used by non-profits (CVO, Veterans Service and Veterans Council) who do not pay rent						
Sub-Total:	87,373	105,868	107,829	110,104	-	110,104
Other Income						
Delinquent Fee Collections	-	400	-	-	-	-
FY21 Base Budget: Based on current tenants payment history						
Sub-Total:	-	400	-	-	-	-
Total Revenues:	87,373	106,268	107,829	110,104	-	110,104

Expenditures

Shopping Center

Professional Expenses

Professional Fees	6,402	-	4,421	-	-	-
FY21 Base Budget: Commission on rental of old doctor's office						
Legal Fees	7,675	-	7,500	-	-	-
FY20 Year-end Est.: Cost of pursuing default judgement against former tenant who was evicted and drafting of new leases						
Sub-Total:	14,077	-	11,921	-	-	-

Other Gen. & Admin. Expenses

Property taxes	15,607	16,153	15,776	16,328	-	16,328
FY21 Base Budget: A 3.5% increase is anticipated						

FY21 Budget

Dept. Sub-Department Category	FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 Approved Budget
Telephone, Internet, Cable	1,517	1,933	2,856	2,457	-	2,457
FY20 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Gathering Center unit						
FY21 Base Budget: Includes Veterans Service Office, Veteran's Gathering Center and common areas						
Utilities/Electricity	2,329	3,069	2,420	2,420	-	2,420
FY20 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Gathering Center unit						
FY21 Base Budget: Includes Veterans Service Office, Veteran's Gathering Center and common areas						
Utilities/Water	1,042	1,296	1,132	1,166	-	1,166
FY20 Year-end Est.: Historically included Veterans Service Office and common area usage. Increased due to addition of Veterans Gathering Center unit						
FY21 Base Budget: Includes Veterans Service Office, Veteran's Gathering Center (VGC) and common areas (assumes slight increase due full-year of VGC and no increase due to slight rate decrease announced in Jan.2020)						
Utilities/Solid Waste - Garb./Rec.	3,711	4,408	4,420	4,496	-	4,496
FY21 Base Budget: Expense for dumpster service						
CVO Utilities	3,463	2,833	2,604	2,682	-	2,682
FY21 Base Budget: Includes all utilities for Citizens Volunteer Organization per the two-year lease renewed by the BOT on February 26, 2019						
Sub-Total:	27,669	29,692	29,208	29,549	-	29,549
Maint. & Repairs						
R & M Buildings	5,478	6,105	6,108	6,291	-	6,291
FY21 Base Budget: Anticipated to remain stable						
R & M Grounds	-	225	226	233	-	233
FY21 Base Budget: Anticipated to remain stable						
Sub-Total:	5,478	6,330	6,334	6,524	-	6,524
Total Expenditures:	47,224	36,022	47,463	36,073	-	36,073
Total Revenues over Expenditures:	40,149	70,246	60,366	74,031	-	74,031

FY21 Budget

Dept.	Sub-Department		FY19	FY20	FY20	FY21	FY21	
	Category		Actual	Revised	Est.	Base	Decision	FY21
	Description			Budget	Year-end	Budget	Points	WDPB
Expenditures								
Stormwater								
Professional Expenses								
	Professional Fees		452	750	565	500	-	500
	FY21 Base Budget: Engineering fees for canal bank stabilization and other related projects							
	Sub-Total:		452	750	565	500	-	500
Supplies								
	Fuel		-	295	305	305	-	305
	FY21 Base Budget: For Skid Steer							
	Sub-Total:		-	295	305	305	-	305
Other Gen. & Admin. Expenses								
	Equipment Leasing		-	500	475	490	-	490
	FY21 Base Budget: Items needed for specific projects							
	Sub-Total:		-	500	475	490	-	490
Maint. & Repairs								
	R & M Grounds		13,068	20,000	19,401	20,000	-	20,000
	FY20 Year-end Est.: Canal and lake spraying and removal of nuisance vegetation in addition to minor canal stabilization projects							
	FY21 Base Budget: \$14,000 for canal and lake spraying, \$2,000 for tree/shrub removals, \$4,000 for minor stabilization projects							
	R & M Equipment		-	250	255	265	-	265
	FY21 Base Budget: Preventative maintenance for steed skid and boom mower arm plus purchase of sickle mower arm for deep canal bank maintenance							
	Sub-Total:		13,068	20,250	19,656	20,265	-	20,265
Miscellaneous								
	Debt Service Principal		33,103	31,603	31,603	26,336	-	26,336
	FY20 Year-end Est.: 12 months payment							
	FY21 Base Budget: 10 monthly payments of \$26,336 (last payment scheduled for July 2021)							
	Debt Service Interest		1,681	3,181	3,181	2,651	-	2,651
	FY20 Year-end Est.: 12 month payment							
	FY21 Base Budget: 10 monthly payments of \$265.05 (last payment scheduled for July 2021)							
	Sub-Total:		34,784	34,784	34,784	28,987	-	28,987
	Total Expenditures:		48,304	56,579	55,785	50,547	-	50,547
	Total Revenues over Expenditures:		(48,304)	(56,579)	(55,785)	(50,547)	-	(50,547)

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Revenues

R&M/Capital Projects

Other Income

Use of Fund Balance	-	33,975	-	33,598	-	33,598
Bond/Loan Proceeds	-	-	350,000	-	1,000,000	1,000,000
FY20 Year-end Est.: 4-year \$400,000 loan						
Lounge/Lakeside Expansion and Golf Course Irrigation projects						
Sub-Total:	-	33,975	350,000	33,598	1,000,000	1,033,598
Total Revenues:	-	33,975	350,000	33,598	1,000,000	1,033,598

Expenditures

R&M/Capital Projects

Contingency

Contingency	-	191,425	-	100,000	-	100,000
Sub-Total:	-	191,425	-	100,000	-	100,000

Repair & Maintenance Projects

Facilities Assessment and Capital Forecasting Implementation	37,689	-	-	-	-	-
Lounge Expansion Conceptual Design	14,134	-	-	-	-	-
Pool #1 Walkway Roof Replacement, Ph. 2	-	66,000	66,000	-	-	-
Veterans' Gathering Center (Conversion of Old Res. Relations Office)	7,134	7,866	7,866	-	-	-
Marquee Sign at Shopping Ctr.	16,989	2,100	2,100	-	-	-
Bldg. C Exterior Rehabilitation	110,844	6,381	6,381	-	-	-
Sub-Total:	186,789	82,347	82,347	-	-	-

Capital Outlay

Christmas Decorations Ph. 2	7,500	-	-	-	-	-
Replace P.S. Truck (2005 F-250-size)	32,757	-	-	-	-	-
Replace P.S. Golf Cart (2013)	8,476	-	-	-	-	-
CCTV Upgrade at RV Storage Lots	1,976	-	-	-	-	-
Long-term Records Storage Unit (replaces rental unit)	199	-	-	-	-	-
Sails (Sun Shades) South of Lounge	5,713	-	-	-	-	-
Additional 4 Pickle Ball Courts	9,330	-	-	-	-	-
Restore Golf Course Bunkers Ph. 3	28,800	-	-	-	-	-

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19
Actual

FY20
Revised
Budget

FY20
Est.
Year-end

FY21
Base
Budget

FY21
Decision
Points

FY21
WDPB

Pavilion Behind Building A (Donated by CVO)	78,715	-	-	-	-	-
New Carpet and Flooring in Pro Shop	5,067	-	-	-	-	-
AED for Tennis/Pickle Courts	1,275	-	-	-	-	-
Bleacher for Softball Field	7,879	-	-	-	-	-
POS for Bldgs. A & D/E	1,520	-	-	-	-	-
19th Hole Sandwich Station	1,717	-	-	-	-	-
Bldg. A Retaining Wall Assessment	4,200	-	-	-	-	-
Neighborhood Revitalize Program	105,002	96,498	96,498	-	25,000	25,000
Replace Damaged Concrete Sidewalks/Assembly Areas	2,500	89,215	30,000	-	25,000	25,000
Replace Pit Building at Pool #1 and Add Salt Water System	-	61,200	61,200	-	-	-
Relocate Heater Equipment into New Pit Building at Pool #1	-	44,900	-	-	-	-
Replace Pit at Pool #2	-	41,600	41,600	-	-	-
Admin. Building Replacement	515,891	-	41,651	-	-	-
Bldg. A Renovation Design	5,332	28,400	23,068	-	-	-
Bldg. A FPE Electrical Panel Replacement	10,670	18,230	18,230	-	-	-
Bldg. C & Lounge: Electrical Panel and Transformer Replacement	2,220	5,180	5,180	-	-	-
Additional Parking Lights at the Shopping Center	-	19,100	19,100	-	-	-
Lounge Roof Replacement	-	-	48,000	-	-	-
Comm. Ctr. Projects: Convert West Shuffle Board Area to Miniature Golf	12,474	15,030	15,030	-	-	-
Pool #2 Canopy on Grass	-	14,000	14,000	-	-	-
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	19,200	-	-	-
Lounge/Lakeside Expansion	-	145,000	97,000	-	750,000	750,000
Replace Sidewalks at D&E / 19th Hole	-	21,800	21,800	-	-	-
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	8,752	-	-	-

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
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Replace Lawnmower	-	32,000	32,332	-	-	-
Golf Course Lake Bank Repairs	-	75,000	75,000	-	-	-
(Golf) Irrigation System Replacement, Ph. 1 (6 satellite boxes)	-	60,000	-	-	-	-
Golf Course Irrigation System Replacement, Ph. 2 (design, engineering, etc.)	-	-	40,000	-	-	-
Beach projects, Ph. 3 (Restrooms)	-	95,700	135,000	-	-	-
Bench Covers for (26) Benches at Shuffleboard Courts	-	24,000	24,000	-	-	-
8 Benches for Miniature Golf Course	-	-	2,400	-	-	-
Bldg. A Renovations	-	571,000	600,000	-	-	-
Shopping Center Roof Design	6	25,995	31,970	-	-	-
Shopping Center Roof Replacement	-	-	130,000	-	-	-
Shopping Center Electrical Design	-	-	18,360	-	-	-
Shopping Center Electrical Infrastructure Replacement	-	82,400	82,400	-	-	-
Lake Bank Restoration, Ph. 6 (Holes 10, 12, 14 & 17)	-	113,792	113,792	-	-	-
Utility Trailer	-	2,500	2,500	-	-	-
Bldg. A Retaining Wall Repairs	-	-	30,000	-	-	-
Bldg. A Awning over "Terrace" Opposite Lounge	-	-	-	-	6,900	6,900
Bldg. A Interior Doors Replacement	-	-	-	-	5,400	5,400
Lounge HVAC Supply Fan Rplacement	-	-	-	-	6,600	6,600
Bldg. D/E Restroom Upgrades	-	-	-	-	8,600	8,600
Bldg. D/E Exterior Doors and Windows Replacement	-	-	-	-	30,400	30,400
19th Hole Walk in Cooler/Freezer	-	-	-	-	52,300	52,300
Pro Shop Roof Replacement	-	-	-	-	16,900	16,900
Pro Shop Exterior Windows replacement	-	-	-	-	6,000	6,000
Pro Shop Electrical Panel Replacement	-	-	-	-	5,900	5,900
P.S. (Falcon) Electrical Panel Replacement	-	-	-	-	8,800	8,800
P.S. (Falcon) Exterior Windows Replacement	-	-	-	-	6,000	6,000

FY21 Budget

Dept.

Sub-Department

Category

Description

FY19 Actual	FY20 Revised Budget	FY20 Est. Year-end	FY21 Base Budget	FY21 Decision Points	FY21 WDPB
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VGC Building HVAC Condensing Unit Replacement	-	-	-	-	4,900	4,900
Shopping Ctr. (935) HVAC Ground Condensing Unit Replacement	-	-	-	-	4,900	4,900
Shopping Ctr. (937) HVAC Roof Condensing Unit Replacement	-	-	-	-	5,800	5,800
Softball Field Building Roof Replacement	-	-	-	-	3,500	3,500
Softball Field Building Plumbing Fixtures Replacement	-	-	-	-	7,900	7,900
Replacement P.S. Truck (2006 full-size)	-	-	-	-	24,500	24,500
Vehicle for Beach Restroom Custodial Personnel	-	-	-	-	21,800	21,800
Restroom Trailer by Pickle Ball/Tennis Courts	-	-	-	-	50,000	50,000
Golf Course irrigation system replacement, Ph. 3 (front nine, range, and practice greens piping/heads)	-	-	-	-	350,000	350,000
Golf Course Cart Barn Repairs	-	-	-	-	6,500	6,500
Additional Sound Dampening Panels for Building A	-	-	-	-	8,000	8,000
Electrical Outlets Under the Oaks East of the Building A Lake	-	-	-	-	16,900	16,900
Sub-Total:	849,219	1,820,040	1,987,063	-	1,458,500	1,458,500

Miscellaneous

Debt Service Principal	-	-	19,806	79,223	59,803	139,026
FY20 Year-end Est.: 3 months repayment of a 4-year \$350,000 loan obtained in Summer 2020						
FY21 Base Budget: 12 months repayment of a 4-year \$350,000 loan obtained in 2020						
FY21 Decision Point: 6 months payment of a 7-year \$1,000,000 bank loan obtained in Spring 2021						
Debt Service Interest	-	-	4,375	17,500	25,000	42,500
FY20 Year-end Est.: 3 months repayment of a 4-year \$350,000 loan						
FY21 Base Budget: 12 months repayment of a 4-year \$350,000 loan obtained in 2020						
FY21 Decision Point: 6 months payment (\$1,000,000 bank loan with the last payment in 2028)						
Sub-Total:	-	-	24,181	96,723	84,803	181,526

Total Expenditures:	1,036,008	2,093,812	2,093,591	196,723	1,543,303	1,740,026
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Total Revenues over Expenditures:	(1,036,008)	(2,059,837)	(1,743,591)	(163,125)	(543,303)	(706,428)
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FY21 General Fund WDPB Decision Point List

				D.P. Form (Y/N)		Included in FY21 (Y/N)
Type	Project Name	Department	Amount		NOTES	
Revenues/Sources						
1	Increase in Assessment by \$2.00 per Month	Administration: Finance	117,000	N	\$1.98/month or 3.00% to off-set inflationary increases and \$0.02/month to round assessment up to the next integer.	Y
2	Increase in Golf Membership Fees by 10%	Golf-Pro Shop	22,594	N	To off-set inflationary increases in operations of the department.	Y
3	Bank Loan Proceeds	R&M/Capital	1,000,000	N	To finance the cost of major capital projects with a repayment period of 7 years.	Y
Total Requested G.F. Revenue/Sources Decision Points			1,139,594			
Total G.F. Rev./Sources Decision Points within FY20 Budget			1,139,594			
Expenditures/Uses						
1	Additional R&M Funding	Golf-Pro Shop	10,000	Y	Additional funding for minor projects not foreseen in advance of the start of FY21.	N
2	Bldg. A Sound System Upgrades	Property Services: Buildings	10,000	Y	To continue the upgrade of the sound system	N
3	Part-time Landscape/Irrigation Technician (0.50 FTE)	Property Services: Grounds	15,674	Y	To increase the quality of common area landscaping	N
4	Custodial Service for Beach Restrooms (0.67 FTE)	Property Services: Custodial	17,168	Y	To provide custodial services to new restrooms at the Beach	Y
5	Christmas Decorations Maintenance	Property Services: Recreation	2,500	N	For repair and maintenance of recently purchased decorations as requested by the Deck the Halls Club.	Y
6	Debt Service (for \$1,000,000 bank loan)	R&M/Capital	84,803	N	The first 6 months payments of a 7 year bank loan to finance major capital projects.	Y
7	Vehicle for Beach restroom custodial personnel	R&M/Capital	21,800	N	To provide transportation for cleaning crew to travel to and from the Beach	Y
8	R&M/Capital Projects (as presented to the BOT as part of the Proposed FY21-25 5yrFM&CIP)	R&M/Capital	1,436,700	N	Various projects as detailed in the Five-Year Financial Model & Capital Improvement Plan Section of this document	Y
Total Requested G.F. Expenditure/Uses Decision Points			1,598,645			
Total G.F. Exp./Uses Decision Points within FY21 Budget			1,562,971			

Barefoot Bay Recreation District

FY21 WDPB Budget

Decision Point

Title: Additional R&M Funding

Department: Golf - Pro Shop

Sub-Dept.:

FY21 Revenues: \$10,000

Justification:

Repair & Maintenance (R&M) Budgets (used to address deficiencies or repairs and maintenance not foreseen 18 months in advance [timing of the budget preparation cycle]) averaged between \$10,000 and \$15,000 prior to FY15. Since then total R&M funding (discounting maintenance vendor contract costs) within the Golf-Pro Shop Department has been between \$40,000 and \$50,000. With renewed interest in the Golf Course among the BOT, this Decision Point would provide for additional funding.

The Community Manager did not include this Decision Point in the FY21 WDPB due to the cost of golf related R&M/Capital Department projects and other BBRD-wide priorities.

Budget Detail:

R & M Grounds		10,000
Total:		10,000

Barefoot Bay Recreation District

FY21 WDPB Budget

Decision Point

Title: Bldg. A Sound System Upgrades
Department: Property Services
Sub-Dept.: Buildings
FY21 Revenues: \$10,000

Justification:

The sound system (used primarily for voice amplification) in Building A has long been a source of complaints by residents. In circa FY15 BBRD procured sound dampening panels for the Building which dramatically reduced the echo effect. As new residents have arrived this improvement has largely been forgotten. Additionally, the cordless microphones used in the building are directional (i.e. pick up voices best when held at a 90 degree angle to the speaker's mouth) but many residents refuse to hold the microphones properly. In early FY20, Little Theater donated \$5,000 to off-set improvements in the Building. As of the date of the drafting of this Decision Point staff had not yet procured an analysis of the sound system from a professional company (although some residents have attempted to make repairs themselves and have submitted their ideas of what to do). This Decision Point would provide additional funding for this on-going initiative.

The Community Manager did not include this Decision Point in the FY21 WDPB since an \$8,000 "Additional Sound Panels" project is already included in the R&M/Capital Departmental Budget for FY21. If the BOT desires not to add additional sound dampening panels said R&M/Capital Budget could be redirected toward other sound system improvements.

Budget Detail:

Custodial Sub-Department

R & M Buildings

10,000

Total:

10,000

Decision Point

FY21 Revenues: \$15,674

Although this Decision Point is worthy of funding, the Community Manager did not include it in the FY21 WDPB due to other higher priorities and his belief that the community on average is satisfied with the level of landscaping in the common areas.

P/T Wages	0.50 FTE	14,560
Payroll Taxes		1,114
Total:		15,674

Barefoot Bay Recreation District

FY21 WDPB Budget

Decision Point

Title: Custodial Service for Beach Restroom
Department: Property Services
Sub-Dept.: Custodial and Recreation
FY21 Revenues: \$17,168

Justification:

The transition from port-a-potties at the Beach to permanent restroom require a cleaning service to be added in lieu of the weekly port-a-potty cleaning service provided by the port-a-potty vendor. Staff had planned on using the private cleaning vendor assumed to be used by Brevard County for their beach facilities. In Mid-FY20 staff learned Brevard County uses county staff for said service. Considering the remoteness of the BBRD Beach to population centers, staff believes it is the most cost effective and resident (complaints for extra cleaning) friendly to hire additional custodians to provide the service. This Decision Point is based on the following parameters:

- A. Collective 90 Minutes travel to and from the beach
- B. 2.5 Hours for cleaning the restrooms and building
- C. Collective travel and cleaning time 4 Hours per day
- D. 4 Days per week (with average 1.3 extra trips per week due to complaints)
- E. Additional midsize truck or small sedan \$21,800 (budgeted separately in R&M/Capital Department)

Budget Detail:

Custodial Sub-Department		
P/T Wages	0.67 FTE	16,598
Payroll Taxes		1,270
Operating Supplies		900
Cleaning Supplies		100
Fuel		1,600
Recreation Sub-Department		
Utilities/Portable Toilets		(3,300)
Total:		17,168



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